
Foundations Status of Certain Organizations

Announcement 98–91

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Abundant Waters Inc., New York, NY
Akron Coalition for Education Foundation, Akron, OH
American Computer Scientists Association, Inc., Cranford, NJ
Belize Foundation, Detroit, MI
Berdan Support Fund, Mendenhall, PA
Bonsall Village Inc., Yeadon, PA
Center for Health and Long Term Care Research, Inc., Waltham, MA
Chicago Community Outreach, Chicago, IL
Christ Crusade Community Center, Fayetteville, NC

Christion Legal Services Inc., Bangor, MI
Coastnet, Beaufort, SC
Corestates Community Development Corporation, Philadelphia, PA
Cross Keys Retirement, Inc., Sewell, NJ
Earl Kouba Memorial Foundation, Kasson, MN
Earth Preservation Funds, Inc., Milwaukee, WI
Families United By Adoption, Berlin, NJ
Film Foundation Inc., New York, NY
For A Better Life Foundation, Chicago, IL
Freed Hurwitz Memorial Fund, Inc., Hollywood, FL
Fritz & Alice Anton Scholarship Fund, San Marcos, TX
God Rules Ministry, Inc., Baton Rouge, LA
Goddard Historical & Genealogical Society Inc., Stow, OH
Good Stewards, Woodbury, MN
Gulf Coast Research and Development Laboratory Inc., Tampa, FL
Haviland Heartland Housing, Haviland KS
Hollyfield Foundation, Houston, TX
Indiana Civic and Cultural Association, Incorporated, Indiana, PA
Jewish Radical Education Project, Inc., New York, NY
Johns Gospel Mission, Troy, MI
Joseph Ministries Inc., Nixa, MO
Juanita Maldon Foundation, Richmond, CA
Kate Sidran Family Foundation, Dallas, TX
King City Police Activities League, Inc., King City, CA
Largess, South Euclid, OH
Living God Ministries, Inc., Bastrop, TX
Lutheran Housing Service Number 8 Incorporated, Toledo, OH
Lutheran Radio Incorporated, Nevada, IA
Mesoamerican Research Foundation, Salt Lake City, UT
Na Vision Ministries Inc., Sunrise, FL
Network 2000, Kansas City, KS
Ontohealth, Inc., Xenia, OH
Ozark Mountain Adventure, Fort Smith, AR

Paula Martin Jones Charities, Inc., Longview, TX
People Against Racism & Discrimination, Calumet, IL
Raptor Education Group Inc., Antigo, WI
Somerville Community Schools Council Inc., Somerville, MA
Special Program for Adolescents, Evanston, IL
Sports Pride of America Foundation, Inc., Raleigh, NC
Sterling Foundation Inc., Pittsburgh, PA
Sthle Wildlife Foundation, Brewer, ME
Tanzania Children Development Association, Hazel Crest, IL
Think First of New York, Inc., Schenectady, NY
The Silver Spring Historical Trust, Cape Girardeau, MO
The Sumter Foundation Inc., Americus, GA
Trades Awareness Program Inc., Franklin, WI
Union Missionary Baptist Neighborhood Redevelopment Corp., Lansing, MI
United Students Association, Inc., Chestnut Hill, MA
Urban Ministries Development Corporation, Columbus, OH
Versin House Inc. Community/Living Facility, Dolton, IL
Victory Home Health Hospice, Las Vegas, NM
Wisconsin Rural Leadership Program, Inc., Madison, WI
World Farmers Hall of Fame, Pawnee City, NE

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)–7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.