

## Deletions from Cumulative List of Organizations Contributions to Which Are Deductible Under Section 170 of the Code

### Announcement 98-114

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are listed below.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible

for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on (DATE) 1998, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1).

For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Atkins-Chambers Post No. 254 of  
American Legion, Inc., Eden, NC  
Institute for Higher Healing, Inc.  
Richmond, VA

Muscular Dystrophy Aid Society, Inc.  
Houston, TX  
Tarp Institute, Inc.  
Arlington, VA

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## Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

This announcement serves notice to donors that on July 23, 1998, the United States Court of Federal Claims entered a Stipulation of Dismissal on the Complaint with reference to the organization listed below. The Court agreed that the parties be treated as if the Section 7428 declaratory judgment action had not been filed, which means that the organization's revocation notice is final and the organization listed below is not described in section 170(c)(2) and is not recognized as tax exempt under section 501(c)(3) of the Internal Revenue Code.

LAC Facilities, Inc.  
Miami, FL