

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

Announcement 2000-56

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 June 26, 2000, 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, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Babbie Mason Ministries, Inc.
Marietta, GA

Sanborn Community Development, Inc.
Sanborn, MN

Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

This announcement serves notice to donors that on November 23, 1999, the United States District Court for the District of Columbia entered a Stipulation of Dismissal in response to the parties' request. By entering the Stipulation, the Court agreed that the organization listed below is not an organization recognized as tax exempt under section 501(a) of the Internal Revenue Code and is not described in sections 170(c)(2) and 501(c)(3) retroactive to January 1, 1991. The organization listed below reapplied to the Service for recognition of exempt status, and the Service has recognized the organization as tax exempt under section 501(a) and as an organization described in sections 170(c)(2) and 501(c)(3) effective January 1, 1997.

The Freedom Alliance
Dulles, VA

Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

This announcement serves notice to donors that on January 18, 2000, the United States Tax Court entered a Decision accepting the agreement of the parties that the organization listed below is recognized as an organization described in section 170(c)(2) and section 501(c)(3) which is exempt from tax under section 501(a).

Oriana House, Inc.
Akron, OH

Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

This announcement serves notice to donors that on April 13, 2000, the United States Tax Court entered a Decision accepting the agreement of the parties that the exempt status of the organization listed

below is retroactively revoked effective January 1, 1986. Further, by letter dated April 7, 2000, the Commissioner has recognized the organization listed below as an exempt organization described in sections 170(c)(2) and 501(c)(3) for periods of time on and after January 1, 1990.

United Cancer Council, Inc.
Indianapolis, IN

Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

This announcement serves notice to donors that on May 11, 2000, the United States Tax Court entered a Decision accepting the agreement of the parties that the organization listed below is not recognized as an organization described in section 170(c)(2) and section 501(c)(3) and is not exempt from tax under section 501(a) effective July 1, 1998.

Lenox Institute of Water Technology, Inc.
Lenox, MA

Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

This announcement serves notice to donors that on May 16, 2000, the Court of Federal Claims entered an Order of Dismissal in response to the parties' Stipulation for Entry of Judgment. The Court ordered and agreed that the organization listed below is not an organization described under sections 170(c)(2) and 501(c)(3) of the Internal Revenue Code and is not recognized as exempt under section 501(a) for the years beginning June 1, 1979 and June 1, 1980. The Court further agreed that the organization listed below is an organization described in sections 170(c)(2) and 501(c)(3) and is recognized as exempt under section 501(a) beginning June 1, 1981.

St. Matthew Publishing, Inc.
Los Angeles, CA

Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of

revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1). In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection 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 the re-

vocation. This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

Program to Aid Drug Abusers, Inc.
Lakeland, FL