

Industries). However, other personnel from the IRS and the Treasury Department participated in their development.

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Proposed Amendment to the Regulations

Accordingly, 26 CFR Part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding an entry in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *

Section 1.108(i)-2 also issued under 26 U.S.C. 108(i)(7). * * *

Par. 2. Section 1.108(i)-2 is added to read as follows:

§1.108(i)-2 Application of section 108(i) to partnerships and S corporations.

[The text of proposed §1.108(i)-2 is the same as the text of §1.108(i)-2T(a) through (f) published elsewhere in this issue of the Bulletin].

Steven T. Miller,
Deputy Commissioner for
Services and Enforcement.

(Filed by the Office of the Federal Register on August 11, 2010, 11:15 a.m., and published in the issue of the Federal Register for August 13, 2010, 75 F.R. 49427)

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

Announcement 2010-80

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

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 October 18, 2010, 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.

The Jeffrey Reiken Johnson Clergy Public Ministry Association, Inc. A Church,
San Francisco, CA

Life Time Transition, Inc.,
Robbinsdale, MI

Minnesota StandDown, Inc.
Minneapolis, MN

Ohio Narcotic Officers Association,
Warren, OH

Owls Nest 1424, Inc.
St. Mary's, WV

Task of Rome GA, Inc.
Rome, GA

Delay of Renewal Period for Enrolled Agents Whose Tax Identification Numbers End in 4, 5, OR 6

Announcement 2010-81

This announcement delays until further notice the renewal period under section 10.6(d) of the regulations governing practice before the IRS, Treasury Department Circular No. 230, 31 CFR part 10 (Circular 230), for enrolled agents with social security numbers or tax identification numbers ending in 4, 5, or 6.

Circular 230 requires that, to maintain active enrollment to practice before the IRS, enrolled agents must renew enrollment every third year after initial enrollment is granted. An enrolled agent's renewal schedule is determined by the last digit of the individual's social security or tax identification number as provided in section 10.6(d) of Circular 230. The renewal schedules are staggered with approximately one third of enrolled agents renewing every year. To apply for renewal, individuals file a Form 8554, "Application for Renewal of Enrollment to Practice Before the Internal Revenue Service." The Form must be filed between November 1 and January 31 of the appropriate year, and renewal is effective on April 1. The renewal period for enrolled agents whose social security numbers or tax identification numbers end in 4, 5, or 6 is scheduled to begin on November 1, 2010, and end on January 31, 2011.

The IRS is currently implementing the recommendations in Publication 4832, "Return Preparer Review," which was published on January 4, 2010. As part of the implementation, the IRS published regulations that require all individuals who apply for or renew a PTIN to pay a \$50 user fee, plus a separate fee of \$14.25 to the vendor (T.D. 9503). A portion of the costs to the government to process a PTIN application or renewal, which are recovered by the \$50 user fee, overlaps with the costs to the government to process an initial enrollment or renewal of enrollment application. The Treasury Department and the IRS anticipate that the enrolled agent initial enrollment and renewal of enrollment user fees may be substantially reduced in the future.