

requirements of §41.6011(a)–1, and pays the amount of tax due with such return. A photocopy of such receipted Schedule 1 shall also serve as proof of payment. Such Schedule 1 shall serve as proof of suspension of such tax under §41.4483–3 for the number of vehicles entered in that part of the Schedule 1 designated for vehicles for which tax has been suspended. The vehicle identification number of the vehicle being registered must appear on the Schedule 1 (or an attached page) in order for the Schedule 1 to be a valid proof of payment for such vehicle.

(2) \* \* \* However, a State shall not accept any substitute proof of payment if 25 or more vehicles are reported for purposes of §41.6011(a)–1(c) on the Form 2290, “Heavy Highway Vehicle Use Tax Return,” for the vehicle being registered.

\* \* \* \* \*

(e) *Effective/Applicability date.* This section applies to registrations of highway motor vehicles pursuant to applications that are received by a State on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**. For this purpose, an application for registration that is mailed will be considered to be received by a State on the date on which it is postmarked. For rules applicable with respect to applications received before that date, see 26 CFR §41.6001–2 (revised as of April 1, 2008).

Par. 8. Section 41.6011(a)–1 is amended by adding paragraphs (a)(4) and (c) to read as follows:

*§41.6011(a)–1 Returns.*

(a) \* \* \*

(4) A person that is liable for tax under §41.4481–2(a)(1)(i)(A), (B), (C), or (D), after taking into account the modification required under §41.4481–2(a)(2), is treated as liable for tax by the same provision of §41.4481–2(a)(1)(i) for purposes of this section and must file a return.

\* \* \* \* \*

(c) *Required use of electronic filing—(1) Rule for 25 or more vehicles.* A person that files any return reporting 25 or more vehicles must file the return electronically, as prescribed by the Commissioner. For this purpose, the number of vehicles reported on a return is the total

number of vehicles for which tax is reported and does not include vehicles for which a suspension from tax is claimed.

(2) *Effect of failure to file.* If a person fails to file a return electronically when required to do so by this section, the person has failed to file the return. In such a case, the Internal Revenue Service (IRS) will not return a receipted Schedule 1 (Form 2290 “Heavy Highway Vehicle Use Tax Return”) as proof of payment as defined in §41.6001–2(c). See section 6651 for the addition to tax for failure to file a tax return.

(3) *Examples.* The application of this paragraph (c) may be illustrated by the following examples:

*Example 1.* A has 100 vehicles registered in its name, all of which have a taxable gross weight in excess of 55,000 pounds. Seventy-five of the vehicles are in use on July 1, 2009. Twenty-five are in dead storage as described in 41.4482(c)–1(c). The vehicles in dead storage are not in use and they are not listed on the Schedule 1. A files Form 2290 electronically for the 75 vehicles in use on July 1 and receives a receipted Schedule 1. On August 23, 2009, A uses the remaining 25 vehicles. A does not file Form 2290 electronically but uses a paper Form 2290. A has failed to file a return as required by section 4481(e) for the remaining 25 vehicles. Accordingly, the IRS does not return the receipted Schedule 1 (Form 2290) for those vehicles, and A may be liable for additions to tax under section 6651.

*Example 2.* Assume the same facts as in Example (1) except that on August 23, 2009, A uses 15 of the vehicles that were not used in July. The remaining 10 vehicles are not used in August. A does not file Form 2290 electronically but uses a paper Form 2290. A has correctly filed and the IRS returns the receipted Schedule 1 (Form 2290) to A for 15 vehicles.

(4) *Effective/Applicability date.* This paragraph (c) applies to returns filed after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

Par. 9. Section 41.6071(a)–1 is amended by adding paragraph (c) to read as follows:

*§41.6071(a)–1 Time for filing returns.*

\* \* \* \* \*

(c) *Effect of sale during taxable period.* A person that is liable for tax under §41.4481–2(a)(1)(i)(A), (B), (C), or (D) after taking into account the modification required under §41.4481–2(a)(2) is treated as liable for tax under the same provision of §41.4481–2(a)(1)(i) for purposes of this section.

**§41.6156–1 [Removed]**

Par. 10. Section 41.6156–1 is removed.

Linda E. Stiff,  
*Deputy Commissioner for  
Services and Enforcement.*

(Filed by the Office of the Federal Register on January 15, 2009, 8:45 a.m., and published in the issue of the Federal Register for January 16, 2009, 74 F.R. 2910)

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

**Announcement 2009–21**

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 March 30, 2009 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.

Homebuyer Gift Charity, Inc  
Greensburg, PA

## Foundations Status of Certain Organizations

### Announcement 2009–22

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:

Absoloot Awareness Foundation,  
Atlanta, GA  
ACAPE Program, Bay City, MI  
Advocate for the Elders, Houston, TX  
Alliance for Christian Fellowship  
International, Burnet, TX  
American AFC, Inc., Twin Lakes, MI  
American Physically Disabled Housing,  
Inc., Eau Claire, WI  
APP & M Home Care, Midway, GA  
Choices Domestic Violence Solutions,  
Gardena, CA  
Community Churches Alliance of Benton,  
Benton, AR  
Daughters of Sarah, Tamarac, FL  
Education People, Inc., Largo, FL  
Entre Amigas, Inc., Lake Worth, FL  
Foundation for Handicapped  
Entrepreneurs, Inc., Denver, CO  
G and J Johnson Foster Home Foundation  
#1, Inc., Los Angeles, CA  
GEM, Laguna Hills, CA  
Girl Interrupted, Atlanta, GA

Global Youth Development, Inc.,  
Kansas City, MO  
Guardian Angels Care Assisted Living,  
Inc., Zellwood, FL  
Hampton Jewish Cultural Center, Inc.,  
Westhampton Beach, NY  
Harris Retreat, Middleton, TN  
Houston Community Advocates, Inc.,  
Houston, TX  
Integrated Therapy Services of New  
England Incorporated, West Haven, CT  
Joint Opportunities, Fresno, CA  
Kids Hope Educational Programs, Inc.,  
Garden Grove, CA  
Kingdom Builders Ministries, Inc.,  
Litchfield Park, AZ  
Lamar C. Brown's Charitable Fund,  
(Mississippi Community Foundation,  
Inc.), Vicksburg, MS  
Malcolm Foundation, Inc., Madison, MS  
Motivational Centers International, Inc.,  
Brooklyn, NY  
New Beginning Christian Camp,  
Ft. Worth, TX  
New Beginning Outreach, Inc.,  
Lancaster, CA  
New Development, Inc., Pensacola, FL  
New Life Youth Foundation, Inc.,  
Laverne, CA  
On My Way to Heaven Ministries, Inc.,  
Raleigh, NC  
Oregon Skills USA – Vica, Inc.,  
Salem, OR  
Parbamel, Inc., Jamaica, NY  
Pine Island Angels Remembered, Inc.,  
Bokeelia, FL  
Precious Blessing, Inc., Garner, NC  
Preventive Health for All Initiative, Inc.,  
Wakefield, MA  
Project Newhab, Inc., Venice, CA  
Providers Group, Inc., Milwaukee, WI  
PSCH Dewitt Ave. Housing Development  
Fund Corp, College Point, NY  
Raven Institute of Learning, Inc.,  
Albany, NY  
RCW Ministerium, Renville, MN  
Recreation Development Network,  
Belleville, IL  
Redeeming the Time Outreach Ministries,  
Richmond, TX  
Refuge Pastors Retreat,  
Mechanicsburg, PA  
Rural Housing Network, Inc.,  
Tappahannock, VA  
Sage Youth Settlement, Walla Walla, WA  
Save the Whole Man, Inc., Syracuse, NY  
Self Image Development Center, Inc.,  
Atlanta, GA

Serena Bailey Foundation, Inc.,  
Lakeland, FL  
Shaw Land Conservancy, Minerva, OH  
Staplehurst, Inc., Miami, FL  
Talented Tenth Foundation,  
Hyattsville, MD  
Team Rookee Corporation,  
New Brownfels, TX  
Teens With A Vision, Inc., WS, NC  
True Image Enterprises, Inc., Chicago, IL  
U S Arts Education Foundation,  
Temple City, CA  
With These Hands, Inc., Wildomar, CA  
Wu-Kah-Ki Theatre Workshop,  
Newark, NJ  
Youth Empowerment Services,  
Charlotte, NC

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.

## Gain Recognition Agreements With Respect to Certain Transfers of Stock or Securities by United States Persons to Foreign Corporations; Correction

### Announcement 2009–23

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (T.D. 9446, 2009–9 I.R.B. 607) that were published in the **Federal Register** on Wednesday, February 11, 2009 (74 FR 6952) under section 367(a) of the Internal Revenue Code concerning gain recognition agreements filed by United States persons with respect to transfers of stock or securities to foreign corporations.