

Nicol's Women and Children Shelter,  
Gadsden, AL  
Oakland Box Theater, Oakland, CA  
One Group Charities, Inc., Durham, NC  
Opens Arms Daycare Center, Inc.,  
Camden, MS  
Organization for Urban and Rural Health  
and Nutritional Development Services,  
Memphis, TN  
River Cities Rollers Corporation,  
Sterling, IL  
Rotimi Foundation, Jackson, NJ  
Seeds of Greatness, Inc., Houston, TX  
Self Image, Inc., Lake Worth, FL  
(S I S) Stay in School, Inc., Chicago, IL  
Still The One, Naperville, IL  
Sutton Community Development  
Corporation, Inc., LaGrange, NC  
Waves of Glory Ministries, Inc.,  
Catasauqua, PA

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.

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

### **Announcement 2011-15**

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 organiza-

tions described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin February 22, 2011, 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.

Acclimation Incorporated  
Stockton, CA  
At Your Service: Prestigious In-Home  
Care, Inc.  
San Antonio, TX  
Civil Liberty and Indigent Parents  
Institution and Charity  
Adams Run, SC  
Debt Serve, Inc.  
Fort Lauderdale, FL  
International Fund for Protection of  
Victims of Crimes, Inc.  
New York, NY