

Part IV. Items of General Interest

Cumulative List of Announcements Relating to Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings from January 1, 2011 through December 31, 2011

Announcement 2012-1

The following is a cumulative listing of names of organizations that are presently challenging, under section 7428 of the Internal Revenue Code, the revocation of their status as organizations entitled to receive deductible contributions in declaratory judgment suits in the Tax Court, the United States District Court for the District of Columbia, or the United States Court of Federal Claims. The purpose of this announcement is to inform potential donors to these organizations of the protection under 7428(c) for certain contributions made during the litigation period.

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 revocation. 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.

I. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on September 9, 2010, the United States Tax Court entered a stipulated decision that the organization listed below is a private foundation described in I.R.C. § 509(a). Accordingly, the organization continues to be recognized as an organization described in section 501(c)(3) and exempt from tax under section 501(a).

Fisherman's Hospital
Marathon, FL

II. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on March 20, 2009, the United States Tax Court entered a stipulated decision that the organization listed below is a private foundation described in I.R.C. § 509(a). Accordingly, the organization continues to be recognized as an organization described in section 501(c)(3) and exempt from tax under section 501(a).

Financial Policy Forum
Washington, DC

III. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on April 9, 2010, the United States Tax Court entered a stipulated decision that the organization listed below is a private foundation described in I.R.C. § 509(a). Accordingly, the organization continues to be recognized as an organization described in section 501(c)(3) and exempt from tax under section 501(a).

Love Quest Children's Foundation
Cincinnati, OH

IV. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on May 27, 2011, the United

States Tax Court entered a stipulated decision that the organization listed below is qualified as an organization described in section 501(c)(3) and is exempt from tax under section 501(a).

Sea of Sound Productions, Inc.
Midlothian, VA

V. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on April 21, 2009, the United States Tax Court dismissed the 7428 action and determined that the organization listed below is not recognized as an organization described in section 501(c)(3), is not exempt from tax under section 501(a), and is not eligible to receive deductible charitable contributions as an organization described in section 170(c)(2).

America's Faith Centered Education, Inc.
Sandy, UT

VI. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on January 6, 2009, the United States Tax Court entered a stipulated decision that the organization listed below is not recognized as an organization described in section 501(c)(3), is not exempt from tax under section 501(a), and is not eligible to receive deductible charitable contributions as an organization described in section 170(c)(2).

Bear Soldier Industries
Bismarck, ND

VII. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on May 13, 2011, the United States Tax Court entered a stipulated decision that effective October 1, 2004, the organization listed below is not qualified as an organization described in section 501(c)(3) and is not exempt from taxation under section 501(a).

Chadwell-Townsend Private Foundation
Bellbrook, OH

**VIII. Notice of Disposition of
Declaratory Judgment Proceedings
under Section 7428**

This announcement serves notice to donors that on February 28, 2011, the United States Tax Court entered stipulated decision. Effective January 1, 2003, the organization listed below is not recognized as an organization described in section 501(c)(3), is not exempt from tax under section 501(a), and is not an organization described in section 170(c)(2).

DPA Alliance Corporation
Provo, UT

**IX. Notice of Disposition of Declaratory
Judgment Proceedings under Section
7428**

This announcement serves notice to donors that on June 24, 2010, the United States District Court of the District of Columbia entered stipulation dismissing the case involving the below-referenced organization. The organization listed below is not recognized as an organization described in section 501(c)(3) and is not exempt from tax under section 501(a) and is not an organization described in section 170(c)(2).

Harbour Credit Counseling Services, Inc.
Virginia Beach, VA

**X. Notice of Disposition of Declaratory
Judgment Proceedings under Section
7428**

This announcement serves notice to donors that on March 22, 2011, the United States Tax Court entered a stipulated decision. Effective January 1, 2004, the organization listed below is not qualified as an organization described in I.R.C. § 501(c)(3), is not exempt from taxation

DPA Alliance Corporation
Suit Filed: June 1, 2010
(Effective date: January 1, 2003) Provo, UT

Exegetical Institute, Inc.
Suit Filed: September 28, 2010
(Effective date: January 1, 2003) Kingsland, GA

under I.R.C. § 501(a), and is not an organization described in I.R.C. § 170(c)(2).

HelpAmerica, Inc
Montgomery Village, MD

**XI. Notice of Disposition of Declaratory
Judgment Proceedings under Section
7428**

This announcement serves notice to donors that on May 12, 2010, the United States District Court of the District of Columbia entered stipulation dismissing the case involving the below-referenced organization with prejudice. The organization listed below is not recognized as an organization described in section 501(c)(3) and is not exempt from tax under section 501(a) and is not an organization described in section 170(c)(2).

National Credit Counseling Services, Inc.
Orlando, FL

**XII. Notice of Disposition of Declaratory
Judgment Proceedings under Section
7428**

This announcement serves notice to donors that on April 22, 2010, the United States Tax Court entered stipulated decision. Effective January 1, 2003, the organization listed below is not recognized as an organization described in section 501(c)(3), is not exempt from taxation under section 501(a), and is not an organization described in section 170(c)(2).

United American Housing & Education
Foundation
Houston, TX

**XIII. Notice of Disposition of
Declaratory Judgment Proceedings
under Section 7428**

This announcement serves notice to donors that on January 20, 2010, the United States Tax Court entered stipulated

decision. Effective January 1, 2002, the organization listed below is not recognized as an organization described in section 501(c)(3), is not exempt from taxation under section 501(a), and is not an organization described in section 170(c)(2).

Wasatch Homes Charitable Foundation
Draper, UT

**XIV. Notice of Disposition of
Declaratory Judgment Proceedings
under Section 7428**

This announcement serves notice to donors that on March 3, 2011, the United States Tax Court entered stipulated decision. Effective January 1, 1998, the organization listed below is not recognized as an organization described in section 501(c)(3), is not exempt from taxation under section 501(a), and is not an organization described in section 170(c)(2).

Xelan Foundation AKA Significance
Foundation
Tampa, FL

**XV. Notice of Disposition of Declaratory
Judgment Proceedings under Section
7428**

The organizations listed below continue to be involved in a pending declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2). The organizations filed suit on the dates indicated below. Protection under section 7428(c) begins on the date indicated ().

Credit Counseling Bureau of San Diego
County, Inc.,
San Diego, CA

First Step, Inc.
Suit Filed: December 3, 2010
(Effective date: January 1, 2005) Manahawkin, NJ

The Hope and Dreams Foundation
Suit Filed: November 8, 2010
(Effective date: December 22, 2000)..... Palo Alto, CA

Nat Turner Legal Defense Fund
Suit Filed: February 18, 2009
(Effective date: January 1, 2005) Garland, TX

Northwest Conservation Stewardship Fund
Suit Filed: March 28, 2011
(December 31, 2003) Seattle, WA

Partners in Charity, Inc.
Suit Filed: January 19, 2011
(Effective date: December 31, 2002)..... W. Dundee, IL