

Par. 2. Section 301.6112-1, as proposed to be amended at 65 FR 49957 (August 16, 2000), is revised to read as follows:

§ 301.6112-1 Requirement to prepare, maintain, and furnish lists with respect to potentially abusive tax shelters.

[The text of the revision of this proposed section is the same as the text of the amendments to § 301.6112-1T published elsewhere in this issue of the **Federal Register**.]

Robert E. Wenzel,
*Deputy Commissioner
of Internal Revenue.*

(Filed by the Office of the Federal Register on October 17, 2002, 3:10 p.m., and published in the issue of the Federal Register for October 22, 2002, 67 F.R. 64842)

Request for Comments Regarding Application for Recognition of Exemption Under Section 501(c)(3) of the Code

Announcement 2002-103

The Internal Revenue Service (IRS) is revising Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, and *Instructions for Form 1023*. To ensure that this process considers the needs of all who have an interest in the application filed by organizations to obtain recognition of exemption from federal income tax under § 501(c)(3) of the Internal Revenue Code, we are seeking comments from exempt organizations, practitioners, state regulators, vendors, and others.

This Announcement corrects Announcement 2002-92, 2002-41 I.R.B. 709, by amending the electronic email address to which comments may be sent.

BACKGROUND

In order to be recognized as exempt from federal income tax under § 501(a) as an organization described in § 501(c)(3), the law requires that most organizations submit an application with a detailed statement of their proposed activities sufficient to establish that they qualify for exemption. This draft application and accompanying instructions takes into consideration

this requirement and comments we previously received from those involved in the application process with suggestions for improvements.

REQUEST FOR PUBLIC COMMENT

The IRS requests comments from exempt organizations, practitioners, and all interested stakeholders on proposed revisions to the current Form 1023 and Instructions. The proposed revisions have been posted on the IRS website, at www.irs.gov/eo.

Interested parties should provide a statement explaining their interest in the Form 1023 and any information that will be useful in revising it. We are particularly interested in comments that address the following:

1. Ease of comprehension,
2. Customer burden,
3. Technical accuracy, and
4. Sufficiency of information requested.

Public comments should be submitted in writing on or before December 2, 2002, to the following address:

Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224
Attn: Amy Henchey — Form 1023
Announcement
T:EO:CEO

Comments may also be sent via electronic mail to tege.eo2@irs.gov.

DRAFTING INFORMATION

The principal author of this announcement is Amy Henchey of Exempt Organizations. For further information regarding this announcement, contact Amy Henchey at (202) 283-8856 or Cindy Westcott at (513) 263-3519 (not toll-free calls).

Foundations Status of Certain Organizations

Announcement 2002-104

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:

A Charitable Team "A.C.T.", Austin, TX
ADRA Institute, Inc., Boston, MA
Afryqah, Ltd., Great Falls, VA
Agape Love Family Association ALFA, Ltd., Rosedale, NY
Agred Foundation, Shreveport, LA
All One Family International, Chico, CA
Aluminum Anonymous, Inc., Chesapeake City, MD
American Russian Center for Culture Preservation, Inc., Brooklyn, NY
Americas Foundation for Education and Culture, Palo Alto, CA
Anoka Electric Trust, Inc., Anoka, MN
Aquarius International Village Water Project, Davis, CA
Bear Creek Soccer Association, Inc., Wilkes-Barre, PA
Big Air BMX, Inc., Garden City, KS
Booneville Education Foundation, Inc., Booneville, AR
Boys & Girls Clubs of Greeneville/Greene County, Greeneville, TN
Broken Tree One Room Cosmos School House Research Initiative, Inc., Kintnersville, PA
Bus and Motorcoach Research and Education Institute, Alexandria, VA
Callaway Youth Association in the Arts, Atlanta, GA
Caloosa Humane Society, Inc., Labelle, FL
Cama Beach Institute, Seattle, WA
Cancer Research Coalition, Inc., Bethesda, MD
Catskill Revitalization Corporation, Inc., Endowment Fund, Stamford, NY
Central American Library Association, Clifton, NJ
Central California Consulting Corporation, Inc., Stockton, CA
Citywide Resources for Children, Inc., Brooklyn, NY
College Assistance Foundation, Kirkland, WA