

comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Melinda K. Fisher, Office of the Associate Chief Counsel (Procedure & Administration), Disclosure and Privacy Law Division.

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Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 is amended, in part, by adding an entry in numerical order to read as follows:

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

Sections 301.6103(p)(4)–1 and 301.6103(p)(7)–1 also issued under 26 U.S.C. 6103(p)(4) and (7) and (q); * * *

Par. 2. Section 301.6103(p)(4)–1 is added to read as follows:

§ 301.6103(p)(4)–1T Procedures relating to safeguards for returns or return information.

[The text of proposed § 301.6103(p)(4)–1 is the same as the text of § 301.6103(p)(4)–1T published elsewhere in this issue of the Bulletin].

Par. 3. Section 301.6103(p)(7)–1 is added to read as follows:

§ 301.6103(p)(7)–1 Procedures for administrative review of a determination that an authorized recipient has failed to safeguard tax returns or return information.

[The text of proposed § 301.6103(p)(7)–1 is the same as the text of § 301.6103(p)(7)–1T published elsewhere in this issue of the Bulletin].

Mark E. Matthews,
*Deputy Commissioner for
Services and Enforcement.*

(Filed by the Office of the Federal Register on February 23, 2006, 8:45 a.m., and published in the issue of the Federal Register for February 24, 2006, 71 F.R. 9487)

Withdrawal of Notice of Proposed Rulemaking Regarding Excise Taxes; Definition of Highway Vehicle Announcement 2006–16

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws a proposed regulation relating to the definition of a highway vehicle for purposes of various excise taxes. The withdrawal affects vehicle manufacturers, dealers, and lessors; tire manufacturers; sellers and buyers of certain motor fuels; and operators of heavy highway vehicles.

FOR FURTHER INFORMATION CONTACT: Barbara Franklin, (202) 662–3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On June 6, 2002, a notice of proposed rulemaking was published in the Federal Register (REG–103829–99, 2002–2 C.B. 59 [67 FR 38913]). A public hearing was held on February 27, 2003. This notice of proposed rulemaking proposed amending the definition of “highway vehicle” for purposes of the Highway Use Tax Regulations (26 CFR part 41), the Manufacturers and Retailers Excise Tax Regulations (26 CFR part 48), and the Temporary Excise Tax Regulations Under the Highway Revenue Act of 1982 (Pub. L. 97–424) (26 CFR part 145).

Sections 851 and 852 of the American Jobs Creation Act of 2004 (Pub. L. 108–357) addressed the issues raised in the proposed regulation. Thus, the proposed regulation is unnecessary.

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Withdrawal of Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG–103829–99) that was published in the Federal Register on June 6, 2002 (67 FR 38913), is withdrawn.

Mark E. Matthews,
*Deputy Commissioner for
Services and Enforcement.*

(Filed by the Office of the Federal Register on August 11, 2005, 8:45 a.m., and published in the issue of the Federal Register for August 12, 2005, 70 F.R. 47160)

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

Announcement 2006–17

The name of an organization that no longer qualifies as an organization described in section 170(c)(2) of the Internal Revenue Code of 1986 is listed below.

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 20, 2006,

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.

John A. Hyman Memorial
Youth Foundation
Warrenton, NC

Foundations Status of Certain Organizations

Announcement 2006–18

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:

AG Heritage Park, Incorporated,
Alta Vista, KS
Alabama Chapter of Safari Club
International, Inc., McCalla, AL
American Breast Feeding Institute, Inc.,
East Sandwich, MA
American Principles Foundation,
Washington, DC
Animal Recovery Foundation - Animal
Rehabilitation Fund, Cranston, RI
Animal Rights Enforcement Corp.,
New York, NY
Arch Plaza, Inc., Miami Beach, FL
Awakening Foundation, Beaverton, OR

Baba Dilip Singh Hospital Corporation,
Pittsburgh, PA
Barbara H. Halpern Foundation for
Women and Children, Bergenfield, NJ
Bucks County Amateur Radio Emergency
Service, Warminster, PA
By Faith Experience Ministries, Inc.,
Jacksonville, FL
C S Foundation, Inc., Keithville, LA
C. W. Golden Foundation, Inc.,
Fayetteville, GA
Casablanca American School Foundation
c/o CT Corporation, Wilmington, DE
Cesar A. Padilla Messianic Ministries,
Inc., Warner Robins, GA
Center for Active Video Education,
Bethesda, MD
Charley One Air Search & Rescue,
Bassfield, MS
Christian Camping, Inc., Clermont, IA
Church Land Foundation Corp.,
Frisco, TX
Circle of Life Farm & Rescue,
Central Islip, NY
Citizens for Classical FM, Denver, CO
Community Counts, Santa Monica, CA
Community Focused Development
Corporation, Saint Louis, MO
CRT-Campaign for Responsible
Transplantation, Inc., New York, NY
Dallas Tax Assistance Program,
Dallas, TX
David G. Joyner Ministries,
Bakersfield, CA
Denise Smith Ministries, Inc.,
Southport, NC
Detroit Summer Finance Program, Inc.,
Detroit, MI
Digital Bridge Learning Resource Center,
Inc., Sun City Center, FL
Donna Potter Ministries, Inc.,
Kingfisher, OK
Donnas Day Care & Learning Center,
San Bernardino, CA
E.W. Willheart Educational Foundation,
Inc., Atlanta, GA
East West Academic Business and
Cultural Council, New York, NY
Employment Education Performance
Improvement, Inc., San Bernardino, CA
Fathers House Association, Chicago, IL
Fishers of Men, Inc., Alto, GA
Frank T. Fair Foundation, Blue Bell, PA
FSASE Scholarship Foundation, Inc.,
Tallahassee, FL
Fun Foundation, Koloa, HI
Galena Park Boxing Academy & Youth
Center, Inc., Galena Park, TX

Glastonbury Interfaith Association, Inc.,
Glastonbury, CT
Great Praise Outreach, Inc., Mobile, AL
Greentrust Alliance, Inc., Cherry Hill, NJ
Helping Hands International,
Los Angeles, CA
High Tech Imaging, Inc., Los Angeles, CA
Hillsborough Historical Society,
Hillsborough, CA
Hingham Shipyard Historical Foundation,
Hingham, MA
Household of Faith Ministries, Inc.,
Sandy Hook, KY
Housing Redevelopment & Rentals, Inc.,
St. Petersburg, FL
Human Development Center, Inc.,
Milwaukee, WI
Independent Thinking & New Media
Foundation Corp., New York, NY
Inn Ovations for Humanity,
New Orleans, LA
Institute for Ministry Law & Ethics,
Salt Lake City, UT
Institute of One, Waianae, HI
Islamic Society & MASJID, Napa, CA
Jacksonville Education Foundation, Inc.,
Jacksonville, AR
Joseph G. Cirillo Memorial Scholarship
Fund, Havertown, PA
Kleiner Foundation, Dunn Loring, VA
Knox Area Youth Recreation Ministries,
Inc., Knoxville, TN
Knox Hope Community Development
Corporation, Baltimore, MD
L A C E Foundation, NUEVO, CA
Lee Community Services, Antioch, CA
Lewis Street Housing Development Fund
Company, Inc., Buffalo, NY
Liberty Charitable Foundation, Inc.,
Bainbridge, GA
Liberty Greys Military and Civilian
Society, Whitman, MA
Lord and His Children Outreach Ministry,
Chicago, IL
Maritime Shoshone, Inc., Moss Beach, CA
MEDIA Internship Program,
San Francisco, CA
Memorable Moments Wishes and Youth
Services, Inc., Birmingham, AL
Men of Purpose K-Vision, Inc.,
East Palo Alto, CA
Miami-Cass County Freedom Bound
Wildlife Rehabilitation Center, Inc.,
Peru, IN
Mommys Breathing Space, Seattle, WA
Moonvine Consortium, Harrisburg, AR
Moses Udebiuwa Memorial Foundation,
Davidsonville, MD