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

Announcement 2007-13

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are 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 February 12, 2007, 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.

Hawaii Credit Counseling Service
Honolulu, HI
Lighthouse Credit Foundation, Inc.
Largo, FL

Foundations Status of Certain Organizations

Announcement 2007-14

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:

3TO, Sunnyvale, CA
According to His Riches Corporation,
Washington, DC
ActiVote America, Inc., Carmel, IN
Africa Tent Evangelism, Inc.,
Lubbock, TX
African Aids Prevention and Medical
Assistance Foundation, Charlotte, NC
All Faith Youth Outreach Program, Inc.,
Montgomery, AL
Alliance Preparatory High School,
Rancho Cucamonga, CA
AMOR, Inc., Queens, NY
Animal Resource Center, Inc., Slinger, WI
Answer Evangelistic Ministries, Inc.,
San Antonio, TX
Arch Angel Arts Center, Rochelle, VA
Aventis Behring Foundation for Research
and Advancement of Patient Health,
King of Prussia, PA
Bamboo Village Hawaii, Inc.,
Kurtistown, HI

Begin Again Ministries, Inc.,
Springfield, MO
Bethel Ministries, Inc., Huachuca City, AZ
Better Days Ahead, Inc., Houston, TX
B.F. Walker & Associates, Inc.,
Atlanta, GA
BHPS PTO, Inc., Tallahassee, FL
Blessed Through You, Inc., Odenton, MD
Breaking the Cycle, Inc., Smyrna, GA
Bucklin Community Better Life
Foundation, Bucklin, KS
Building Doorways, Andover, MN
Bullock Foundation, Inc., Charlotte, NC
Butte Ski Club, Butte, MT
Called to Serve, Troy, MI
Cardiology P.C. Research Foundation,
Birmingham, AL
Casa Del Sol Mobile Home Corporation,
Davis, CA
CECN Foundation, Nacogdoches, TX
Center for Civil War Living History, Inc.,
Roanoke, VA
Center for Regional Economic Strategies,
Dayton, OH
Central Washington Community Wellness
Foundation, Ellensburg, WA
Changed Lives Seminars and Ministry,
Memphis, TN
Chillicothe 757 Colts Baseball,
Chillicothe, OH
Christian Life School Foundation,
Kenosha, WI
Christian Rationalism Redeemer Center
Correspondent, Inc., Waterbury, CT
Clarence & Lynn Wolfe Foundation,
Searcy, AR
Columbus Georgia Wheelchair Athletic
Association, Columbus, GA
Community Finance Corporation,
Tucson, AZ
Community Healing Arts Center, Inc.,
Florence, MA
Community Health Resource, Inc.,
Hogansville, GA
Community Transportation Agency, Inc.,
Wilmington, DE
Conrad Charitable Foundation,
Northville, MI
Consciousness, Inc., Milwaukee, WI
Coptic Legal Foundation, Glendale, CA
Council for Educational Improvement,
Santa Fe, NM
Cri-Du-Chat Research Foundation,
Cumming, GA
Danielle Dawn Smalley Foundation, Inc.,
Crandall, TX
Danish American Language Foundation,
St. Charles, IL