

section to be furnished to any person for a calendar year must be furnished to such person on or before January 31 of the year following the year for which the statement is required.

(2) *Extension of time.* An extension of time to furnish statements required by this section may be granted in accordance with the guidelines and procedures set forth in the instructions to Form 3921 and Form 3922.

(d) *Penalty.* For provisions relating to the penalty provided for failure to furnish a statement under this section, see section 6722.

(e) *Effective/applicability date—(1) In general.* Upon the date of publication of the Treasury decision adopting the rules of this section as a final regulation in the **Federal Register**, these rules will apply as of January 1, 2007.

(2) *Reliance and transition period.* For stock transfers that are subject to the return requirements under §1.6039-1(a) and (b), and occur during the 2007 and 2008 calendar years, taxpayers may comply with §1.6039-1 of the 2004 final regulations (69 FR 46401) or this section.

Linda E. Stiff,
*Deputy Commissioner for
Services and Enforcement*

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

Announcement 2008-80

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 organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on September 15, 2008, 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 organizations that were the basis for revocation.

After Bankruptcy Foundation
Fishers, IN
The K.L.T. Foundation
Missoula, MT
Debt Advocates of America
Killeen, TX
Gene & Myrna Heilman Foundation
Madison, WI
Darwin Facility
Suisun, CA
Credit Counseling Centers of America, Inc.
Fort Lauderdale, FL
David Aschkenazy Memorial Loan Fund
Brooklyn, NY
Helping Hand Corporation
Gillette, WY
Cherokee Place Foundation
Lenoir, NC

Foundations Status of Certain Organizations

Announcement 2008-81

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:

2 Extremes, Los Angeles, CA
Adonai Research and Awareness Foundation for Multiple Sclerosis, Olney, MD
African Design Concepts, Inc, Bronx, NY
All About Dialysis, Inc., Lawrenceville, GA
Allen Chapel AME Church Center for Human Development, Riverside, CA
Alpha Omega Communities Outreach Services, Inc., Fayetteville, NC
Arlington Shakespeare Society, Arlington, TX
Atkins Residential Care Home, Los Angeles, CA
Auxiliary of the Houston School for Deaf Children, Houston, TX
AWIP, Inc., Conyers, GA
Berkeley Animal Welfare Fund, Berkeley, CA
Buffalo Eastsiders Standing Together Community Association and Crime Watch, Inc., Buffalo, NY
Butts Enterprises, Inc., Lauderdale Lakes, FL
Care-Ed, Inc., Sarasota, FL
CCBM Organization for Orphans in Liberia, Inc., Charlotte, NC
Center on Alcohol Drugs and Disability, San Mateo, CA
C'est Ma Vie Homes, Inc., Staten Island, NY