

years beginning after December 31, 1980).

- (a) \* \* \*
- (2) \* \* \*
- (ii) \* \* \*

(g) [The text of this proposed amendment to §1.6033-2(a)(2)(ii)(g) is the same as the text of §1.6033-2T(a)(2)(ii)(g) published elsewhere in this issue of the Bulletin].

(h) [The text of this proposed amendment to §1.6033-2(a)(2)(ii)(h) is the same as the text of §1.6033-2T(a)(2)(ii)(h) published elsewhere in this issue of the Bulletin].

\* \* \* \* \*

(k) [The text of this proposed amendment to §1.6033-2(k) is the same as the text of §1.6033-2T(k)(1) and (k)(2) published elsewhere in this issue of the Bulletin].

Par. 6. Section 1.6043-3 is amended by revising paragraphs (b)(8) and (d) and adding paragraph (e) to read as follows:

*§1.6043-3 Returns regarding liquidation, dissolution, termination, or substantial contraction of organizations exempt from taxation under section 501(a).*

\* \* \* \* \*

- (b) \* \* \*

(8) [The text of this proposed amendment to §1.6043-3(b)(8) is the same as the text of §1.6043-3T(b)(8) published elsewhere in this issue of the Bulletin].

\* \* \* \* \*

(d) [The text of this proposed amendment to §1.6043-3(d) is the same as the text of §1.6043-3T(d) published elsewhere in this issue of the Bulletin].

(e) [The text of this proposed amendment to §1.6043-3(e) is the same as the text of §1.6043-3T(e)(1) and (e)(2) published elsewhere in this issue of the Bulletin].

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

(Filed by the Office of the Federal Register on September 8, 2008, 8:45 a.m., and published in the issue of the Federal Register for September 9, 2008, 73 F.R. 52218)

## Capital Costs Incurred to Comply With EPA Sulfur Regulations; Hearing Cancellation

### Announcement 2008-96

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations (REG-143453-05, 2008-32 I.R.B. 310) under section 179B of the Internal Revenue Code (Code) relating to the deduction of qualified capital costs paid or incurred by a small business refiner to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency.

DATES: The public hearing, originally scheduled for October 28, 2008 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622-3628 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking by cross-reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on Friday, June 27, 2008 (73 FR 36475) announced that a public hearing was scheduled for October 28, 2008, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. The subject of the public hearing is under the section 179B of the Internal Revenue Code.

The public comment period for these regulations expired on September 25, 2008. The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Tuesday, September 28, 2008, no one has requested to speak.

Therefore, the public hearing scheduled for October 28, 2008, is cancelled.

Guy Traynor,  
Federal Register Liaison,  
Publications and Regulations Branch,  
Legal Processing Division,  
Associate Chief Counsel  
(Procedure and Administration).

(Filed by the Office of the Federal Register on October 6, 2008, 8:45 a.m., and published in the issue of the Federal Register for October 7, 2008, 73 F.R. 58514)

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

### Announcement 2008-97

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 October 27, 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 organization that were the basis for revocation.

Northern California Housing  
Stockton, CA  
1<sup>st</sup> United Charitable Trust  
Glendale, AZ  
HarrisWelburn Company  
Upper Marlboro, MD  
Bond Endowment Fund, Inc.  
Timonium, MD  
Northern Lights Jr. Drum & Bugle Corps  
Association  
Vancouver, WA

## **Information Reporting Requirements Under Internal Revenue Code Section 6039; Hearing**

### **Announcement 2008-102**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of public hearing on a notice of proposed rulemaking (REG-103146-08, 2008-37 I.R.B. 701) relating to the return and information statement requirements under section 6039 of the Internal Revenue Code. These regulations reflect changes to section 6039 made by section 403 of the

Tax Relief and Health Care Act of 2006. These proposed regulations affect corporations that issue statutory stock options and provide guidance to assist corporations in complying with the return and information statement requirements under section 6039.

DATES: The public hearing is being held on October 30, 2008, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by October 23, 2008.

ADDRESSES: The public hearing is being held in room 2116, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Send submissions to: CC:PA:LPD:PR (REG-103146-08), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-103146-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Alternatively, taxpayers may submit electronic outlines of oral comments via the Federal eRulemaking Portal at <http://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Thomas Scholz at (202) 622-6030 (not a toll-free number); concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Richard A. Hurst at [Richard.A.Hurst@irscounsel.treas.gov](mailto:Richard.A.Hurst@irscounsel.treas.gov).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is

the notice of proposed rulemaking (REG-103146-08) that was published in the **Federal Register** on Thursday, July 17, 2008 (73 FR 40999).

Persons, who wish to present oral comments at the hearing that submitted written comments, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by October 23, 2008.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11<sup>th</sup> and Pennsylvania Avenue, NW, entrance, 1111 Constitution Avenue, NW, Washington, DC.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the FOR FURTHER INFORMATION CONTACT section of this document.

Cynthia Grigsby,  
*Acting Chief,  
Publications and Regulations Branch,  
Legal Processing Division,  
Associate Chief Counsel  
(Procedure and Administration).*

(Filed by the Office of the Federal Register on October 16, 2008, 8:45 a.m., and published in the issue of the Federal Register for October 17, 2008, 73 F.R. 61770)