

Part IV. Items of General Interest

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

Announcement 2009-37

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 May 11, 2009, 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.

Community Housing and Development Corporation
Las Vegas, NV

Jordan Ministries, Inc
Dover, FL

Foundations Status of Certain Organizations

Announcement 2009-38

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:

Agape Shelter, Yucaipa, CA
Allentown Area Hunters, Inc.,
Barnegat, NJ
Alliance for Christian Fellowship International, Burnet, TX
Ambassadors for Christ Theological Seminary & Bible College,
San Leandro, CA
Andover Hook and Ladder Company,
Andover, MA
Anthrophotographer, Inc., Jefferson, TX
Bangladesh Children Progress Organization, Astoria, NY
Basic Life Support, Inc., Miami, FL
Boeswan Arts Foundation, Chicago, IL
Bridgewater Homes Assisted Living, Inc.,
Charlotte, NC
Brighter Future, Compton, CA
Camden City Youth Services Commission, Inc., Camden, NJ
Canaan Community Development Corporation NFP, Buchanan, MI
Career Development and Youth Services, Inc., Redan, GA

C & G Music Tours for Children, Inc.,
Sacramento, CA
ChristGod Resolution Worldwide
Power Ministries of Samuel Arkisan,
Leicester, EN
Community Redevelopment Group of Southeastern Michigan, Inc.,
Detroit, MI
Comprehensive Scholarship Resource Center, Detroit, MI
Debtwinners Credit Counseling, Inc.,
Lincoln University, PA
Dogtown Civic Association,
Philadelphia, PA
Education Center for New Life Changes, Inc., Naples, FL
Endeavors Supporting Cultural Advancements Programs & Education Inc., New Milford, CT
Earnestine Abuse Center for Women and Youth, Inc., Temple Hills, MD
Family Life Community Development Corporation, Inc., Landover, MD
First Genesis Development Corporation,
Rochester, NY
First Nonprofit Educational Foundation,
Chicago, IL
Friend Indeed Foundation,
Richardson, TX
George Hamilton Taylor Family Org.,
Salt Lake City, UT
Good Cause, Inc., Atlanta, GA
Granville Residents Opposed to Waste, Inc., Butner, NC
Greater South Florida Community Development Corporation, Miami, FL
Guardian Angels to Everyone,
Gladstone, ND
Hawaii Island Helping the Children Foundation, Kurtistown, HI
Heaven on Earth Kingdom Ministries, Inc., Gary, IN
Houlton Band of Maliseet Development Corporation, Littleton, ME
Humani, Inc., Walnut Creek, CA
Improved Living Foundation, Inc.,
Houston, TX
Institute for Careers and Leadership Development, Inc., Houston, TX
Institute for Christian Understanding,
Midland, MI
Intertribal Voices of Children and Families, Grand Fork, ND
Jesse the Law Torres Boxing Club and Drop In Youth Center, Naoerville, IL