

Part IV. Items of General Interest

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

Announcement 2010-47

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 July 26, 2010, and would end on the date the court first deter-

mines 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.

Consumer Credit Management, Inc.
Farmington, Hills, MI
Music Foundation of Hawaii
Honolulu, HI
Texas Air Classics, Inc
Roanoke, TX
Vikings USA Bootheel 388,
Steedman, MO
Vikings USA Bootheel 404
Russellville, MO
Vikings USA Bootheel 421
Lee's Summit, MO
Thorek Hospital & Medical Center
Chicago, IL
Wemgo Charitable Trust
Saranac Lake, NY
The Arks Youth Home Inc.
East Chicago, IN
Creative Garden Preschool,
Snohomish, WA
The Dream Home Foundation
Spokane, WA
David Shawver Ministries, Inc.
North Canton, OH
Eddie K. and Mary D. Edwards
Foundation
Detroit, MI
Family Restoration Inc
Tampa, FL

Global Credit Management, Inc.
Boca Raton, FL
Gateway to a Cure
St. Louis, MO
Inland Counseling Network
Tri Cities, WA
Iowa Environmental Corporation
Maquoketa, IA
Lost Mountain Tissue Bank, Inc.
Rydal, GA
Modern Day Veterans Aux. Chapter 382
Butler, MO
North City Psychological Group
San Diego, CA
Professional Child Care Services of
Louisiana
Harvey, LA
Project Challenge of the West Coast, Inc.
Brandenton, FL
Palmyra Fire Company Charitable
Endowment Trust
Palmyra, NY
Stars Boosters, Inc.
Miami, FL
Survivors Charter School, Inc.
Palm Beach Garden, FL
Sugarland Run Community Activities
Association
Sterling, VA
SV Healthcare System
Worcester, MA
Bread of Life Mission, Inc.
Punta Gorda, FL
Consumer Credit and Debt Counseling,
Inc.
Princeton, NJ
Hopes Gift International
San Dimas, CA