

## Part IV. Items of General Interest

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

#### Announcement 2011-2

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 January 17, 2011 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.

Northwest Conservation Stewardship Fund  
Seattle, WA

### Foundations Status of Certain Organizations

#### Announcement 2011-3

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:

19-A Certified Examiners Transportation Safety Training and Vocational Institute, Inc., Kiamesha Lake, NY  
ABU Enterprises, Inc., Altadena, CA  
Agape Youth and Development Center, Schaumburg, IL  
American Middle East Christian Congress, Oak Park, MI  
Bar None Renewal Center, Inc., Menifee, CA  
Believe and Achieve, Inc., Dallas, TX  
Bright Day Foundation, Chattanooga, TN  
Calvary Community Development Corporation of Morristown, Morristown, NJ  
Children Athletes and Artists Involved in Recreational Events, Inc., Ocoee, FL  
City of Refuge, Chicago, IL  
Clark County Literacy Council, Inc., Arkadelphia, AR  
Coalition to Preserve Bonelli Park, San Dimas, CA  
Community Action Network, Heber, AZ  
Community Restoration Center, Bexley, OH  
Creative Minds Family and Community Care Services, Inc., San Diego, CA  
Dance-A-Vision Entertainment, Oakland, CA

Donerlson and Donerlson, Inc., East Point, GA  
Drawbridgez, Inc., New Haven, CT  
Edusphere Solutions, Inc., Kailua Kona, HI  
Federation of Families for Children's Mental Health of Central Ohio, Columbus, OH  
Golf 2 Kids Foundation, Fort Worth, TX  
Greater Peoples Development Corporation, Dallas, TX  
Growth Objective Distribution, Shreveport, LA  
Hands Outreached Community Center, Inc., Tuskegee Inst., AL  
Helens Haven, Baytown, TX  
Host and Hostess Service for Seniors, Inc., Atlanta, GA  
Intermodal Infrastructure Partnership, Long Beach, CA  
Kelly Family Foundation, Aurora, CO  
Lafayette Homeless and Community Services, Inc., Sacramento, CA  
Map Home II, Inc., Los Angeles, CA  
Ms. Wheelchair Wisconsin, Menomonie, WI  
Musician's Aid Society of New York, Inc., New York, NY  
New Building Stones, Los Angeles, CA  
New Horizon Christian Community Outreach Center, Inc., Desoto, TX  
New Life Ministries CDC, Inc., Buffalo, NY  
New Mount Zion Foundation, Orangeburg, SC  
Paradise Ponies, Inc., Kurtistown, HI  
Porterville Community Center, Inc., Clarkton, NC  
Prabhupada Institute of Culture, Inc., Miami, FL  
Professional Association of Teachers Foundation, Virginia Beach, VA  
R E A L I T Y, Inc., Memphis, TN  
Silent Voices, Inc., Richmond Hill, NY  
Spirit of Life for All People Ministries, Inc., Brooksville, FL  
Springs of Life Community Outreach, Inc., Atlanta, GA  
Stingers Development Corporation, Pittsburgh, PA  
Taylor's Housing Services, Inc., Prairie, MS  
Temple Life Ministries, Memphis, TN  
Texas Mental Health Peer Advocates, Georgetown, TX