

## Part IV. Items of General Interest

### Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

#### Announcement 2011-65

This announcement serves notice to donors that on April 28, 2011, the United States Tax Court entered a stipulated decision that effective January 1, 2005, the organization listed below is not qualified as an organization described in section 501(c)(3), is not exempt from taxation under section 501(a), and is not an organization described in section 170(c)(2).

Credit Counseling Bureau of San Diego County, Inc.,  
San Diego, CA

### Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

#### Announcement 2011-66

This announcement serves notice to donors that on May 13, 2011, the United States Tax Court entered a stipulated decision that effective October 1, 2004, the organization listed below is not qualified as an organization described in section 501(c)(3) and is not exempt from taxation under section 501(a).

Chadwell-Townsend Private Foundation  
Bellbrook, OH

### Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

#### Announcement 2011-67

This announcement serves notice to donors that on May 27, 2011, the United

States Tax Court entered a stipulated decision that the organization listed below is qualified as an organization described in section 501(c)(3) and is exempt from tax under section 501(a).

Sea of Sound Productions, Inc.  
Midlothian, VA

### Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings

#### Announcement 2011-68

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1).

In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organizations that were the basis for the revocation.

This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

John and Kathleen Sweazey Foundation  
Atherton, CA

**The Twenty-Fourth Annual Institute on International Taxation, jointly sponsored by the Internal Revenue Service and the George Washington University Law School, will be held on December 15 and 16, 2011, at the J.W. Marriott Hotel in Washington, D.C.**

#### Announcement 2011-69

The Internal Revenue Service announces the Twenty-Fourth Annual Institute on Current Issues in International Taxation, jointly sponsored by the Internal Revenue Service and The George Washington University Law School, to be held on December 15 and 16, 2011, at the J.W. Marriott Hotel in Washington, DC. Registration is currently underway for the Institute.

The program, which is intended for international tax professionals, will present a unique opportunity for top IRS and Treasury officials and tax experts, foreign government tax authorities, and leading private sector specialists, to address breaking issues and present key perspectives on new developments.

The first day will feature sessions on:

- Competent Authority
- Unsteady Ground: Multinational Corporations Navigate New Challenges on Subsidiary Sales, Permanent Establishments, Tax Reporting, and More
- Striving for Efficiencies in Transfer Pricing Enforcement and Compliance
- Ethical Issues in International Tax Practice
- Selling the CFC: Section 1248 Topics
- Foreign Tax Credit Issues

The second day will focus on:

- Partner or Partnership: Which Matters?
- Inbound and Outbound Developments: New Today and Coming Tomorrow
- Character, Source, and Withholding Tax Treatment of Cross-Border Payments
- Taxing Transactions in the Cloud