

§1.501(c)(29)–1T(a) through (c) published elsewhere in this issue of the Bulletin].

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Procedures for Certain Trusts that Qualify as Type III Supporting Organizations, Announcement 2010–19 Obsolete

Announcement 2012–12

Announcement 2010–19, 2010–14 I.R.B. 529 (April 5, 2010), described pro-

cedures for certain charitable trusts that classified themselves as private foundations after August 16, 2007, to be reclassified as Type III supporting organizations. These procedures applied to trusts that met the requirements to be classified as a Type III supporting organization through the end of the 2008 taxable year (including by meeting the significant voice responsiveness test for periods after August 16, 2007), but erroneously filed Form 990–PF and paid Internal Revenue Code § 4940 tax for the 2008 taxable year. Announcement 2010–19 explained, among other things, how such a trust could request a ruling that it was, and continued to be, a Type III supporting organization described in § 509(a)(3).

Since Announcement 2010–19 was issued, the IRS has updated its procedures for an organization to obtain a determina-

tion regarding its foundation status. *See* Rev. Proc. 2012–10, 2012–2 I.R.B. 273. In addition, in June 2011 the IRS released Form 8940, *Request for Miscellaneous Determinations Under Section 507, 509(a), 4940, 4942, 4945, and 6033 of the Internal Revenue Code*, referenced in Rev. Proc. 2012–10, which describes the detailed procedures for a “[c]hange in Type (or initial determination of Type) of a section 509(a)(3) organization” (Part II, box 8f) and a “Reclassification of foundation status, . . .” (Part II, box 8g). A user fee applies to these determinations.

Accordingly, Announcement 2010–19 is hereby declared to be obsolete.

For further information regarding this announcement, contact Mike Repass of the Exempt Organizations, Tax Exempt and Government Entities Division at (202) 283–8924 (not a toll-free call).