

Signed at Washington, D.C., this 27th day of January, 2010.

Phyllis C. Borzi
Assistant Secretary
Employee Benefits Security Administration
Department of Labor

Signed at Washington, D.C., this 27th day of January, 2010.

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Internal Revenue Service, Department of the
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Signed at Washington, D.C., this 26th day of January, 2010.

J. Mark Iwry
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Deputy Assistant Secretary for Retirement and
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Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2010-14

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 March 15, 2010 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.

Nat Turner Legal Defense
Garland, TX
The Arab American Cultural and Educational Center Inc.
Youngstown, OH
Debt Counseling and Solutions, Inc.
Metairie, LA
Ezekiel's House of Central Florida, Inc.
Salem, IN
Howell's International, Inc.
British West Indies
Moore's Burial Association
Fayetteville, AR
Mustard Seed Frey Family Foundation
Oakland, CA
River City Regiment
Sacramento, CA
Silver Point Assurance, Ltd.
Knoxville, TN
Skyward Resources
Honolulu, HI
Ward's Inc.
Fairfax, VA
Community Revitalization Group
Hermosa Beach, CA
Curtilage, Inc.
Salt Lake City, UT
Heritage Institute Inc.
St. George, UT
Residential Revitalization Group
Hermosa Beach, CA
United Management Systems Inc.
Columbus, MA

FBAR Filing Requirements — Continuation Of Suspension Of FBAR Filing Requirements For Persons Who Are Not United States Citizens, United States Residents, Or Domestic Entities

Announcement 2010-16

This announcement suspends, for persons who are not United States citizens,

United States residents, or domestic entities (corporations, partnerships, trusts, or estates), the requirement to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR), for the 2009 and earlier calendar years.

In October 2008, the Internal Revenue Service published a revised FBAR form together with accompanying instructions that changed the definition of "United States person." The IRS received numerous questions and comments from the public concerning the changed definition. In response, and to reduce the burden on the public, the IRS issued Announcement 2009-51, 2009-25 I.R.B. 1105, which directed people to refer to the definition of "United States person" in the July 2000 version of the FBAR instructions to determine if they had a filing obligation. This effectively suspended the filing of FBARs due on June 30, 2009, by persons who were not United States citizens, United States residents, or domestic entities. Announcement 2009-51 stated that additional FBAR guidance would be issued for subsequent filing years and invited public comments concerning the FBAR form and instructions.

Since the issuance of Announcement 2009-51, and receipt of a significant number of public comments, the Treasury Department has published proposed FBAR regulations under 31 CFR Part 103, as well as proposed revisions that clarify instructions for the FBAR (Form TD F 90-22.1). To provide taxpayers with guidance on who is required to file FBARs due on June 30, 2010, and in particular to provide immediate guidance to taxpayers on how to answer FBAR-related 2009 federal income tax return questions (*e.g.*, Schedule B of Form 1040, the "Other Information" section of Form 1041, Schedule B of Form 1065, and Schedule N of Form 1120), the IRS and Treasury Department believe it is appropriate to provide the following administrative relief:

The requirement to file an FBAR due on June 30, 2010, is suspended for persons who are not United States citizens, United States residents, or domestic entities. Additionally, all persons may rely on the def-

inition of "United States person" found in the July 2000 version of the FBAR instructions to determine if they have an FBAR filing obligation for the 2009 and earlier calendar years. The definition of "United States person" from the July 2000 version of the FBAR is:

United States Person The term "United States person" means (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic corporation, or (4) a domestic estate or trust.

This substitution of the definition of "United States person" applies only with respect to FBARs for the 2009 calendar year and, as originally provided in Announcement 2009-51, to earlier calendar years.

All other requirements of the 2008 version of the FBAR form and instructions, as modified by Notice 2010-23, remain in effect until changed by subsequent guidance issued by the Treasury Department, including the IRS.

EFFECT ON OTHER DOCUMENTS

Announcement 2009-51 is supplemented and superseded.

The principal author of this announcement is Emily M. Lesniak of the Office of Associate Chief Counsel (Procedure and Administration). For further information regarding this announcement, contact Emily M. Lesniak at (202) 622-4940 (not a toll-free call).