

Part IV. Items of General Interest

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

Announcement 2009-47

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 June 8, 2009, 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.

Custom Mortgage Foundation
Eagle, ID

Home Ownership Provided to Everyone,
Inc
Ontario, CA
Jolene Kennedy Ministries, Inc
Fresno, CA
United American Housing & Education
Foundation
Houston, TX

Foundations Status of Certain Organizations

Announcement 2009-48

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:

APAGA, Inc., La Canada, CA
Backyard, Yorkville, CA
Bible Stores Theatre of Fine and
Performing Arts, Alexandria, VA
Broadway Education Shapes Tomorrow,
Inc., New York, NY
Cancer Connections, Inc., Miramar, FL
Center for Long Term Care Excellence,
Inc., Rochester, NY
Christian-Islamic Forum, Inc.,
Herndon, VA
Christlike Flavor Ministries, Inc.,
Jacksonville, FL
Community Oasis, Inc., New York, NY
Contagious Compassion Foundation,
San Jose, CA
Contaminated Veterans of America,
Albuquerque, NM

Crosby Adult Assistance Living,
Red Oak, TX
Destination College Network, Inc.,
Washington, DC
Dos Health Services, Inc.,
Miami Beach, FL
Eleventh Commandment Foundation,
Ltd., Westport, CT
Energizing Junction City, Inc.,
Junction City, OR
Enterlock, Fairfield, OH
Foundation Dr. Jean Bartoli, Inc.,
Hollywood, FL
Fox Valley Community Foundation,
Oak Park, IL
Friendly Faces, Lithonia, GA
Glorious Productions Films & Specialities,
Inc., Indianapolis, IN
Harvest House Community Development
Corporation, Inc., Mebane, NC
Healing Café Ministries, Inc.,
Los Angeles, CA
Helping Single Parents Achieve,
Richmond, VA
Home Basic One on One, Inc.,
Houston, TX
In His Name for His Glory, Covington, GA
International LOVE Ministries, Inc.,
Douglasville, GA
Jesse Sapolu Foundation, Inc.,
Costa Mesa, CA
Kids Time Management, Inc., Atlanta, GA
Kids W Hope, Las Vegas, NV
Kidz Our Size, Inc., Baltimore, MD
Kupua Storyworks, Inc., Laie, HI
Lean on Me Transportation,
Orchard Hill, GA
Living in His Kingdom International, Inc.,
Atlanta, GA
Malachi Corporation, Highlands, NC
Minority American Counseling
Resources, Inc., Yuba City, CA
Nehantic Tribe & Nation, Inc., Chester, CT
Neighbor to Neighbor Community
Partnership for Nursing Home Care,
Laguna Beach, CA
New Beginning Community Development
Corporation, Covington, GA
New Covenant Development Corporation,
Memphis, TN
Pentecostal Square Community
Development Corporation, Chester, PA
Plantation Economic Development, Inc.,
Sunrise, FL