

## Expenses for Household and Dependent Care Services Necessary for Gainful Employment; Correction

### Announcement 2007-37

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains a correction to notice of proposed rulemaking (REG-139059-02, 2006-24 I.R.B. 1052) that was published in the Federal Register on Wednesday, May 24, 2006 (71 FR 29847) regarding the credit for expenses for household and dependent care services necessary for gainful employment.

FOR FURTHER INFORMATION CONTACT: Sara Shepherd, (202) 622-4960 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

#### Background

The notice of proposed rulemaking (REG-139059-02) that is the subject of this correction is under section 21 of the Internal Revenue Code.

#### Need for Correction

As published, the notice of proposed rulemaking (REG-139059-02) contains an error that may prove to be misleading and is in need of correction.

#### Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-139059-02), that was the subject of FR Doc. E6-7390, is corrected as follows:

1. On page 29848, column 2, in the preamble under the paragraph heading "3. Special Rule for Children of Separated or Divorced Parents", line 4 from the bottom of the paragraph, the language "section 152(e)(3)(A) as the parent with" corrected to read "section 152(e)(4)(A) as the parent with."

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*Branch Chief, Publications  
and Regulations Branch,  
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Associate Chief Counsel  
(Procedure and Administration).*

(Filed by the Office of the Federal Register on July 5, 2006, 8:45 a.m., and published in the issue of the Federal Register for July 6, 2006, 71 F.R. 38323)

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

#### Announcement 2007-38

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are listed below.

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 April 9, 2007, 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.

Quality Industrial Services  
Snohomish, WA

Nazareth, Inc.  
Cleveland Heights, OH

One Step Ahead Daycare, Inc.  
Racine, WI

Gift America Program  
Rockville, MD

The Patrick and Janet Hayes  
Charitable Supporting Organization  
Houston, TX

10<sup>th</sup> Life Foundation  
Santa Barbara, CA

San Francisco Neighbors Resource Center  
San Francisco, CA

Emerald Foundation, Inc.  
Ojai, CA

Osterville Village Association  
Osterville, MA

### Further Extension of Deadline for Settlement Offered to Certain Foreign Embassy Staff

#### Announcement 2007-39

Following is a copy of the News Release issued by the Office of Deputy Commissioner, International, on March 22, 2007 (IR-2007-67).

#### IRS Further Extends Deadline for Settlement Offered To Certain Foreign Embassy Staff

IR-2007-67, Mar. 22, 2007

WASHINGTON — The Internal Revenue Service is providing a further extension, until June 30, 2007, of the deadline for current and former U.S.-based employees of foreign embassies, consular offices and missions and international organizations to