

*Organization IRS Form*, is used to request from the Internal Revenue Service a copy of an exempt or political organization's return, report, or notice pursuant to section 6104(b). The Form 4506-A does not currently contain a check box for a Form 990-T, although the Internal Revenue Service is in the process of revising the Form 4506-A to include this provision. If you want to inspect or copy a Form 990-T that was filed after August 17, 2006, please mail or fax a copy of the Form 4506-A to the Internal Revenue Service following the instructions for that form. In line 7 of the Form 4506-A, however, please write in "Form 990-T". Please be advised that a CD-ROM will not be available for Form 990-T returns. The charges listed on Form 4506-A for copies will apply.

For further information, contact Melinda Williams at 202-283-9467 (not a toll-free number).

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

### **Announcement 2008-22**

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 31, 2008, 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.

Young Lions Foundation  
Sausalito, CA  
Med-School, Inc.  
Warner Robbins, GA  
National Housing Foundation, Inc.  
Schaumburg, IL  
Vernon Parish School Board  
Leesville, VA  
Credit Success Company  
St. Augustine, FL  
Computer Programming Institute  
N. Royalton, OH

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## **Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit (REMIC); Hearing**

### **Announcement 2008-24**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of public hearing on proposed regulations (REG-127770-07, 2007-50 I.R.B. 1171) that would expand the list of permitted loan modifications to include certain modifications of commercial mortgages.

DATES: The public hearing is being held on Friday, April 4, 2008, at 10:30 a.m. The IRS must receive outlines of the topics

to be discussed at the public hearing by Friday, March 14, 2008.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC 20224.

Send Submissions to CC:PA:LPD:PR (REG-127770-07), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-127770-07), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC, or sent electronically via the Federal rulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS-REG-127770-07).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Diana Imholtz or Susan Thompson Baker (202) 622-3930; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Funmi Taylor at (202) 622-7180 (not toll-free numbers).

### **SUPPLEMENTARY INFORMATION:**

The subject of the public hearing is the notice of proposed rulemaking (REG-127770-07) that was published in the **Federal Register** on Friday, November 9, 2007 (72 FR 63523).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by February 7, 2008 must submit an outline of the topics to be addressed and the amount of time to be allotted to each topic (signed original and eight (8) copies).

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11<sup>th</sup> and Pennsylvania Avenue, NW, entrance, 1111 Constitution Avenue, NW, Washington, DC.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes