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SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under sections 6107, 6694, 6696, and 7701 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-129243-07) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-129243-07), which was the subject of FR Doc. E8-12898, is corrected as follows:

1. On page 34563, column 2, in the preamble, under the paragraph heading “*Furnishing of Copy of the Tax Return*”, first paragraph of the column, line 2, the language “Single Filers and Joint Filers With No” is corrected to read “Single and Joint Filers With No”.

2. On page 34567, column 1, in the preamble, under the paragraph heading “*Definition of Tax Return Preparer*”, first paragraph of the column, line 3, the language “under proposed §301.7701-15(b)(2) and” is corrected to read “under proposed §§301.7701-15(b)(2) and”.

§1.6694-1 [Corrected]

3. On page 34572, column 1, §1.6694-1(e)(2), line 6, the language “would be sustained on its merits and” is corrected to read “be sustained on its merits and”.

§26.6694-1 [Corrected]

4. On page 34583, column 3, §26.6694-1(a), line 5, the language “see

§1.6694-1 of this chapter.” is corrected to read “see §1.6694-1 of this chapter.”.

§41.6107-1 [Corrected]

5. On page 34586, column 3, §41.6107-1(a), line 3, the language “or claim for refund of excise tax section” is corrected to read “or claim for refund of excise tax under section”.

§156.6107-1 [Corrected]

6. On page 34593, column 1, §156.6107-1(a), line 3, the language “or claim for refund of tax under Section” is corrected to read “or claim for refund of tax under section”.

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(Filed by the Office of the Federal Register on July 18, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 21, 2008, 73 F.R. 42294)

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

Announcement 2008-76

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 August 11, 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.

Family Housing Revitalization Program
Atlanta, GA
Educational Solutions, Inc.
Jacksonville, FL
Western Pacific University
Moreno Valley, CA
Maine Medical Partners
S. Portland, ME
PEP Transportation, Inc.
Decatur, AL
TLAPALCALLI, Inc.
Brownsville, TX
Missing Children Project, Inc.
Monroe, MI
Adair County Rescue Squad, Inc.
Columbia, KY
Credit Counseling Centers of Ohio, Inc.
Las Vegas, NV
Fishermen's Hospital, Inc.
Marathon, FL