

possible to do so because of the requirements of undercover work). The term “law enforcement officer” may include an arson investigator if the investigator otherwise meets the requirements of this paragraph (k)(6)(ii), but does not include Internal Revenue Service special agents.

(7) *Trucks and vans.* The substantiation requirements of section 274(d) and this section apply generally to any pickup truck or van, unless the truck or van has been specially modified with the result that it is not likely to be used more than a *de minimis* amount for personal purposes. For example, a van that has only a front bench for seating, in which permanent shelving that fills most of the cargo area has been installed, that constantly carries merchandise or equipment, and that has been specially painted with advertising or the company’s name, is a vehicle not likely to be used more than a *de minimis* amount for personal purposes.

(8) *Examples.* The following examples illustrate the provisions of paragraph (k)(3) and (6) of this section:

Example 1. Detective C, who is a “law enforcement officer” employed by a state police department, headquartered in City M, is provided with an unmarked vehicle (equipped with radio communication) for use during off-duty hours because C must be able to communicate with headquarters and be available for duty at any time (for example, to report to a surveillance or crime site). The police department generally has officially authorized personal use of the vehicle by C but has prohibited use of the vehicle for recreational purposes or for personal purposes outside the state. Thus, C’s use of the vehicle for commuting between headquarters or a surveillance site and home and for personal errands is authorized personal use as described in paragraph (k)(6)(i) of this section. With respect to these authorized uses, the vehicle is not subject to the substantiation requirements of section 274(d) and the value of these uses is not included in C’s gross income.

Example 2. Detective T is a “law enforcement officer” employed by City M. T is authorized to make arrests only within M’s city limits. T, along with all other officers of the force, is ordinarily on duty for eight hours each work day and on call during the other sixteen hours. T is provided with the use of a clearly marked police vehicle in which T is required to commute to his home in City M. The police department’s official policy regarding marked police vehicles prohibits personal use (other than commuting) of the vehicles outside the city limits. When not using the vehicle on the job, T uses the vehicle only for commuting, personal errands on the way between work and home, and personal errands within City M. All use of the vehicle by T conforms to the requirements of paragraph (k)(3) of this section. Therefore, the value of that use is excluded from T’s gross income as a working condition fringe and the vehicle is not

subject to the substantiation requirements of section 274(d).

Example 3. Director C is employed by City M as the director of the City’s rescue squad and is provided with a vehicle for use in responding to emergencies. The city’s rescue squad is not a part of City M’s police or fire departments. The director’s vehicle is a sedan which is painted with insignia and words identifying the vehicle as a being owned by the City’s rescue squad. C, when not on a regular shift, is on call at all times. The City’s official policy regarding clearly marked public safety officer vehicles prohibits personal use (other than for commuting) of the vehicle outside of the limits of the public safety officer’s obligation to respond to an emergency. When not using the vehicle to respond to emergencies, City M authorizes C to use the vehicle only for commuting, personal errands on the way between work and home, and personal errands within the limits of C’s obligation to respond to emergencies. With respect to these authorized uses, the vehicle is not subject to the substantiation requirements of section 274(d) and the value of these uses is not includable in C’s gross income.

(1) *Definitions.* For purposes of section 274(d) and this section, the terms *automobile* and *vehicle* have the same meanings as prescribed in §§1.61–21(d)(1)(ii) and 1.61–21(e)(2), respectively. Also, for purposes of section 274(d) and this section, the terms *employer*, *employee* and *personal use* have the same meanings as prescribed in §1.274–6T(e).

(m) * * * However, paragraph (j)(3) of this section applies to expenses paid or incurred after September 30, 2002, and paragraph (k) applies to clearly marked public safety officer vehicles, as defined in §1.274–5(k)(3), only with respect to uses occurring after January 1, 2009.

Par. 4. Section 1.274–5T is revised by amending paragraph (k) and (l) as follows:

§1.274–5T Substantiation requirements (temporary).

* * * * *

(k) and (l) [Reserved]. For further guidance, see §§1.274–5(k) and (l).

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Par. 5. Section 1.280F–6 is amended by revising paragraph (b)(2)(ii) to read:

§1.280F–6 Special rules and definitions.

* * * * *

(b) * * *

(2) * * *

(ii) *Exception.* The term “listed property” does not include any vehicle that is a qualified nonpersonal use vehicle as defined in section 274(i) and §1.274–5(k).

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Steven Miller,
*Acting Deputy Commissioner
for Services and Enforcement.*

(Filed by the Office of the Federal Register on June 6, 2008, 8:45 a.m., and published in the issue of the Federal Register for June 9, 2008, 73 F.R. 32500)

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

Announcement 2008–55

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 23, 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.

Texas Reinvestment Corporation II
San Antonio, TX
Zebra Project, Inc.
Atlanta, GA

Alliance for Science Health and Environment, Inc.
Melbourne Beach, FL
Gymfest, Inc.
West Seneca, NY
Estrellas Nacientes, Inc.
New York, NY

Dunardry Heritage Association
Rickman, TN
Students Are For Education, Inc.
Tallahassee, FL