

includes an eligible automatic contribution arrangement within the meaning of section 414(w)). Qualified nonelective contributions and qualified matching contributions taken into account under §1.401(k)-2(a)(6) of this Chapter or qualified nonelective contributions or elective contributions taken into account under §1.401(m)-2(a)(6) of this Chapter for a plan year may permit a plan to avoid excess contributions or excess aggregate contributions, respectively, even if made after the close of the 2½ month period (6 months in the case of a plan that includes an eligible automatic contribution arrangement within the meaning of section 414(w)). \* \* \*

\* \* \* \* \*

Linda E. Stiff,  
*Deputy Commissioner for  
Services and Enforcement.*

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

### **Announcement 2007-111**

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 December 3, 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.

First Step Consumer  
Credit Counseling, Inc.  
Macunle, PA  
Sterling Debt Management, Inc.  
Los Angeles, CA

Community Partners Corporation  
Las Vegas, NV  
The Senior Citizens Counseling  
and Delivery Service  
Washington, DC  
Elaine R. Shepard Cancer  
Research Foundation  
Coronado, CA  
The Dowd Foundation  
Wilkes-Barre, PA  
Western Arkansas Housing Fdn  
Ft. Smith, AR  
Pythons Drill Team  
Kansas City, MO  
Buddy and Rita Gregory Charitable  
Supporting Organization  
Lehi, UT  
Down Payment Assistance  
Foundation, Inc.  
Glendora, CA  
Market 5 Gallery  
Washington, DC  
IJM Foundation  
Syosset, NY  
International Charities of Nevada  
Las Vegas, NV  
First Bingo Cooperative Association  
Austin, TX  
One America Foundation, Inc.  
Baltimore, MD  
Future Homes Assistance Programs, Inc.  
Stockbridge, GA  
Sweet Home Foundation  
Caldwell, ID  
Housing Opportunities of Houston Inc.  
Houston, TX