Province Code	Province	
AB	Alberta	
BC	British Columbia	
MB	Manitoba	
NB	New Brunswick	
NL	Newfoundland & Labrador	
NS	Nova Scotia	
NT	Northwest Territories	
NU	Nunavut	
ON	Ontario	
PE	Prince Edward Island	
QC	Quebec	
SK	Saskatchewan	
YT	Yukon Territory	

If you have questions concerning the filing of Form 1042–S, Foreign Person's U.S. Source Income Subject to Withholding, please contact the Internal Revenue Service ECC-MTB toll-free at 866–455–7438.

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

## Announcement 2008–20

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 17, 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.

Drive for Youth 2020
Missouri City, TX
Rise and Shine, Inc.
Medical Lake, WA
Bluegrass Gymnastic Boosters, Inc.
Lexington, KY

Columbia, MD Nexum Credit Counseling, Inc.

DebtTech

Vero Beach, FL New Home Gallery, Inc.

Louisville, KY

Alban Community Services Foundation Lititz, PA

Union Oaks, Inc.

Omaha, NE

Shiloh Ministries of Hagerstown, Inc.

Hagerstown, MD

Credicure, Inc.

Martinsburg, WV

**Newton Family Foundation** 

West Jordan, UT

Alliance to Rebuild LA

Santa Monica, CA

The Down Payment Assistance Group

San Diego, CA

Phillip J. Kronzer Foundation for

Religious Research

Los Gatos, CA

Credit Success Company

Jacksonville, FL

Mario C. and Elva G. Rapanotti Charitable

Supporting Organization

San Antonio, TX

Anthony & Megan Wolfenden Charitable

Supporting Organization

Santa Clara, CA