

access list to attend the hearing, see the "FOR FURTHER INFORMATION CONTACT" section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written comments by September 30, 2008 and an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by September 15, 2008. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the schedule of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Lawrence E. Mack, Office of the Associate Chief Counsel (Procedure & Administration).

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Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Paragraph 2. Section 301.7216-3 is amended by revising paragraph (b)(4) to read as follows:

§301.7216-3 Disclosure or use permitted only with the taxpayer's consent.

* * * * *

(b) * * *

(4) [The text of proposed §301.7216-3(b)(4) is the same as the

text for §301.7216-3T(b)(4), published elsewhere in this issue of the Bulletin.]

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

(Filed by the Office of the Federal Register on July 1, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 2, 2008, 73 F.R. 37910)

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

Announcement 2008-66

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 July 21, 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.

Human Progress, Inc.
Redlands, CA
Petty Foundation
Calumet City, IL
American Indian Services, Inc.
Minneapolis, MN
The Foundation
Port Monmouth, NJ
Larry & Bladie Dye Foundation
Covington, TN
Catherine Desaintphalle Smith Family
Foundation
San Rafael, CA
Bonnemort Foundation
Salt Lake City, UT

Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

Announcement 2008-67

This announcement serves notice to donors that on March 20, 2007, the United States Tax Court entered stipulated decision. The organization listed below is not recognized as an organization described in section 501(c)(3) and is not exempt from tax under section 501(a) and is not an organization described in section 170(c)(2).

The Jonathan Drier Foundation
Paradise Valley, AZ