

County W in State Q is a covered disaster area and announces that the time period for affected taxpayers to file returns, pay taxes and perform other time-sensitive acts falling on or after September 30, 2008, and on or before December 2, 2008, has been postponed to December 2, 2008.

(iii) Because A's principal residence is in County W, A is an affected taxpayer. Because October 15, 2008, the extended due date to file A's 2007 Form 1040, falls within the postponement period described in the IRS's published guidance, A's return is timely if filed on or before December 2, 2008. However, the payment due date, April 15, 2008, preceded the postponement period. Thus, A will continue to be subject to failure to pay penalties and accrual of interest during the postponement period.

*Example 7.* (i) H and W, individual calendar year taxpayers, intend to file a joint Form 1040 for the 2007 taxable year. The joint return is due on April 15, 2008. After credits for taxes withheld on wages and estimated tax payments, H and W owe tax for the 2007 taxable year. H's and W's principal residence is in County J in State W.

(ii) On March 1, 2008, severe flooding strikes County J. On March 5, 2008, the President declares a disaster within the meaning of section 1033(h)(3). Also on March 5, 2008, the IRS determines that County J in State W is a covered disaster area and publishes guidance announcing that the time period for affected taxpayers to file returns, pay taxes and perform other time-sensitive acts falling on or after March 1, 2008, and on or before May 30, 2008, has been postponed to May 30, 2008.

(iii) Because H's and W's principal residence is in County J, H and W are affected taxpayers. Pursuant to the IRS's grant of relief under section 7508A, H and W received a postponement of the time to file the joint return and pay the tax due until May 30, 2008. Therefore, H's and W's joint return without extension is timely if filed on or before May 30, 2008. Similarly, H's and W's 2007 income taxes will be timely paid if paid on or before May 30, 2008.

(iv) On April 30, 2008, H and W timely file Form 4868, "Application for Automatic Extension of Time To File U.S. Individual Income Tax Return." H and W's extension will be deemed to have been filed on April 15, 2008. Thus, H's and W's 2007 income tax return is timely filed if filed on or before October 15, 2008.

(v) H and W did not request or receive an extension of time to pay. Therefore, pursuant to section 7508A, H's and W's 2007 income tax payment is due on May 30, 2008. H and W will be subject to the failure to pay penalty under section 6651(a)(2) and interest if H and W do not pay the tax due on the 2007 joint return on or before May 30, 2008. H and W will be subject to failure to pay penalties and accrual of interest beginning on May 31, 2008.

*Example 8.* The facts are the same as in *Example 7* except that H and W file the joint 2007 return and pay the tax due on June 15, 2008. Later, H and W discover additional deductions that would lower their taxable income for 2007. On June 15, 2011, H and W file a claim for refund under section 6511(a). The amount of H and W's overpayment exceeds the amount of taxes paid on June 15, 2008, the amount paid within three years of filing the claim. Section 6511(a) requires that a claim for refund be filed within

three years from the time the return was filed or two years from the time the tax was paid, whichever period expires later. Section 6511(b)(2)(A) includes within the lookback period the period of an extension of time to file. Thus, payments that H and W made on or after May 30, 2008, would be eligible to be refunded. Since the period from April 15, 2008, to May 30, 2008, is disregarded, payments H and W made on April 15, 2008, (including withholding or estimated tax payments deemed to have been made on April 15, 2008) would also be included in the section 6511(b)(2)(A) lookback period. Thus, H and W are entitled to a full refund in the amount of their overpayment.

(g) *Proposed effective date.* The regulation, as proposed, applies to Presidentially declared disasters or terroristic or military actions occurring on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

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 2008-79

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 September 2, 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.

Ohio Taekwondo Association, Inc.  
Cincinnati, OH  
The Johnson Foundation  
Sandy, UT  
Chaim Ministries, Inc.  
Los Alamitos, CA  
Yes I Can  
Burlington, NC  
Surviving the System, Inc.  
Peoria, AZ  
Gravette Medical Center Hospital  
Gravette, AR  
D & L Carousel Pre-School  
Los Angeles, CA  
Christmas in April  
Mobile, AL  
Foundation for Life Enhancement  
Dallas, TX  
Colgate Residences, Inc.  
Houston, TX  
Help Ministries, Inc.  
Mesa, AZ  
CCC Centers  
San Antonio, TX  
Sunlight Ministries, Inc.  
Brookhaven, MS  
Consumer Credit Counseling Services of  
Huntsville, Inc.  
Huntsville, AL  
Universal Training Center Nonprofit  
Corporation  
Highland, CA  
Deep South Community Development  
Corporation  
Decatur, GA