

(2) *Exception for certain provisions.*
* * * Paragraph (d)(6)(i) of this section as it relates to a CDE's investment under paragraph (d)(1)(iv)(A), paragraph (e)(3)(iii) of this section as it relates to the distribution of undistributed "operating income" for the prior taxable year and to the application of §1.704-1(b)(1)(vii), paragraph (e)(3)(iii)(B) of this section, paragraph (e)(3)(iii)(D) of this section as it relates to any other depreciation and amortization deductions under the Code, and paragraph (e)(4) of this section apply to taxable years ending on or after the date of publication of the Treasury decision adopting these rules as final regulation in the **Federal Register**.

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

(Filed by the Office of the Federal Register on August 8, 2008, 8:45 a.m., and published in the issue of the Federal Register for August 11, 2008, 73 F.R. 46572)

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

Announcement 2008-86

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 October 6, 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.

The Boston Group Charitable Foundation
Sandy, UT
Foresters Longhorn Branch
Fort Worth, TX

Discontinuation of Publication of Legislative Cumulative Bulletins

Announcement 2008-87

The IRS has discontinued publication of the Legislative Cumulative Bulletins. This information is readily available on various websites much earlier than when this volume could be released for publication. Below is a list of online sources in which legislative information can be obtained.

<http://thomas.loc.gov/>
<http://www.reginfo.gov/public/>
<http://uscode.house.gov/>
<http://www.gpoaccess.gov/fr/index.html>

The last Legislative Bulletin was published for 2003 legislation because our resources no longer support its publication.

If you have any comments or questions, please contact the Tax Forms and Publications Division at taxforms@irs.gov, or at SE:W:CAR:MP:T, Room 6526, 1111 Constitution Avenue, NW, Washington, DC 20224.

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

Announcement 2008-88

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.

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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 October 6, 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.

Heaven in View, Inc.
Woodbridge, VA
Pueblo of Laguna
Old Laguna, NM
Gymnastics Foundation of Maui
Kahului, HI