

within 120 days, then the U.S. transferor shall be deemed to have established reasonable cause.

(ii) *Requirements for reasonable cause relief*—(A) *Time of submission.* Requests for reasonable cause relief will only be considered if, as soon as the U.S. transferor becomes aware of the failure to comply, the U.S. transferor attaches all the documents that should have been filed, as well as a complete written statement setting forth the reasons for the failure to timely comply, to an amended return that amends the return to which the documents should have been attached pursuant to the rules of section 6038B and the regulations under that section. The amended return and all required attachments must be filed with the applicable Internal Revenue Service Center with which the U.S. transferor filed its original return to which the documents should have been attached.

(B) *Notice requirement.* In addition to the requirement of paragraph (f)(3)(ii)(A) of this section, the U.S. transferor must comply with the requirements of paragraph (f)(3)(ii)(B)(1) or (2), as applicable.

(1) If the U.S. transferor is under examination for any taxable year when it requests relief, the U.S. transferor must provide a copy of the amended return and attachments to the Internal Revenue Service personnel conducting the examination.

(2) If the U.S. transferor is not under examination for any taxable year when it requests relief, the U.S. transferor must provide a copy of the amended return and attachments to the Director having jurisdiction over the U.S. transferor's return.

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(g) *Effective/applicability dates.* (1) Except as provided in paragraphs (g)(2) through (5) of this section, this section applies to transfers occurring on or after July 20, 1998, except for transfers of cash made in tax years beginning on or before February 5, 1999 (which are not required to be reported under section 6038B), and except for transfers described in paragraph (e) of this section, which applies to transfers that are subject to §§1.367(e)-1(f) and 1.367(e)-2(e). * * *

(5) Paragraphs (c)(6) and (f)(3) of this section shall apply to transfers occurring on or after the date 30 days after the date these regulations are published as final

regulations in the **Federal Register**. For guidance with respect to paragraphs (c)(6) and (f)(3) of this section before the date 30 days after the date these regulations are published as final regulations in the **Federal Register**, see 26 CFR part 1 revised as of April 1 for the year before the date these regulations are published 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 2008-90

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 14, 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 organizations that were the basis for revocation.

Heavens Hand Foundation
McCordsville, IN
Airport Working Group of Orange County
Newport Beach, CA
Portland Fathering Center
Portland, OR

Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings

Announcement 2008-93

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1).

In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organization that were the basis for the revocation. This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are