

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

### Announcement 99-60

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are listed below.

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 **(Date)** 1999, 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.

AIDS Countrywide Testing Information Act 1, Kenner, LA  
American Heart Foundation  
Des Moines, IA

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### Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

This announcement serves notice to potential donors that on March 16, 1999, the United States Tax Court entered decisions declaring that the organizations listed below are not described in section 501(c)(3) and are not exempt from taxation under section 501(a) of the Internal Revenue Code. Therefore, these organi-

zations are no longer described in section 170(c)(2) and are not recognized as exempt under section 501(c)(3) of the Code.

Eastern Orthodox Christian Church in America, Inc., New Albany, OH  
Saint Ignatius Orthodox Church  
New Albany, OH  
Saint Nicholas Orthodox Church  
New Albany, OH

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### Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

This announcement serves notice to potential donors that by agreement of the parties and by Stipulation of Dismissal entered by the United States Court of Federal Claims on March 26, 1999, the organization listed below is an organization exempt from taxes under section 501(a) as an organization described in section 501(c)(3) and section 170(c)(2) of the Internal Revenue Code from July 1, 1993. The organization is not recognized as an organization exempt from tax for the period from June 30, 1987 through June 30, 1993.

Student Ministries, Inc.  
Milwaukee, OR