

## **Deletion From Cumulative List of Organizations Contributions to Which Are Deductible Under Section 170 of the Code**

### **Announcement 99-63**

The names of organizations that no longer qualify as organizations contributions to which are deductible under section 170 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 the 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 where 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 deficiencies on the part of the organization which gave rise to the loss of qualification.

Moreover, if the Service has announced suspension of advance assurance of deductibility of contributions to an organi-

zation pending examination, and the qualification of the organization is subsequently terminated, contributions made after the date specified in the announcement in the Internal Revenue Bulletin are not deductible. In such a case, the date of suspension will appear after the name of the organization to which it applies.

Child Care, Inc.  
Grand Junction, CO

Global Awareness, Inc.  
San Diego, CA

Stabler Foundation, Inc.  
Greenville, AL