

Cumulative List of Announcements Relating to Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings from January 1, 2004 through December 31, 2004

Announcement 2005–1

The following is a cumulative listing of names of organizations that are presently challenging, under section 7428 of the Internal Revenue Code, the revocation of their status as organizations entitled to receive deductible contributions in declaratory judgment suits in the Tax Court, the

United States District Court for the District of Columbia, or the United States Court of Federal Claims. The purpose of this announcement is to inform potential donors to these organizations of the protection under 7428(c) for certain contributions made during the litigation period.

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 exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

I. The organizations listed below continue to be involved in pending declaratory judgment suits under section 7428 of the Code, challenging revocation of their status as eligible donees under section 170(c)(2). Protection under section 7428(c) begins on the date indicated.

Clinica Materna Infantil 30–30, Inc.
(April 28, 2003)

Hollywood, FL

South Community Association
(September 1, 2003)

Middletown, OH

South Park Remedial Association
(September 1, 2003)

Dayton, OH

II. The organization listed below has timely filed a declaratory judgment suit under section 7428 of the Code during 2004. Protection under section 7428(c) begins on the date indicated.

Michael and Laura Gallop Family Foundation
(June 28, 2004)

Agoura Hills, CA

III. The organizations listed below are no longer described in section 170(c)(2) and are not recognized as exempt under section 501(c)(3) of the Code.

Career Guidance Foundation

San Diego, CA

Del Oro Conservatory for the Classical Arts of Music and Dance, Inc.

Chandler, AZ

Open Classrooms Chartered

Baltimore, MD

Julie Renee Phelan Foundation f.k.a. Assured Nonprofit Services, Inc.

Seattle, WA