

Recent Revocations of 501(c)(3) Determinations - Latest Additions and Table of Links

The Internal Revenue Service has revoked its determinations that the following organizations are tax-exempt under section 501(c)(3) of the Internal Revenue Code. These organizations no longer qualify to receive tax-deductible contributions under Code section 170.

When the Internal Revenue Service revokes recognition of section 501(c)(3) status, Publication 78 does not immediately reflect the change. Instead, the IRS publishes an announcement in the Internal Revenue Bulletin (IRB) that the organization is no longer eligible to receive tax-deductible contributions under section 170. The announcement can be accessed by clicking on the organization's name below.

If an organization timely files a suit for declaratory judgment, pursuant to Code section 7428(c), certain contributions by individuals that are otherwise allowable will continue to be deductible as limited by section 7428(c)(2). This protection begins on the date of the announcement in the IRB and continues to the date the court first determines that the organization is not described in sections 501(c)(3) and 170(c)(2). This protection applies only to aggregate contributions during this period that do not exceed \$1,000. For this purpose, a husband and wife are treated as one contributor. This protection does not apply to contributions from individuals who were responsible, in whole or in part, for the activities (or failures to act) which were the basis for the revocation.

The following is a cumulative list of revocations published in the IRB from January 2006 to present. The list reflects organizations that have timely filed suits for declaratory judgments under section 7428. If the litigation has concluded and the court upholds the revocation, then the organization will remain on the list but the listing will indicate the dates of the protection described above. If the litigation has concluded and the court determines that the organization meets the requirements of section 501(c)(3) and 170(c)(2), then the organization's name will be removed from this list.

Table of Links:

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P-R	S-T	U-Z

Latest Additions to List:

Name	Location	Publication Date
Action for Affordable Housing	Englewood, CO	6/1/10
Advanced Debt Management Solutions, Inc.	Tampa, FL	8/23/10
AI Goals Creatives Studio for Abused & Abandoned Animals	Tampa, FL	6/1/10
Alpha Assistance, Inc.	Decatur, TX & Norcross, GA	4/12/10
AmeriHome Foundation, Inc.	Lenexa, KS	6/13/10
America's Faith Center Education, Inc.	Sandy, UT	7/19/10
American Family Credit Counseling	Peoria, AZ	9/20/10
Ann Arbor Search	Ann Arbor, MI	5/17/10
Apple Consumer Credit Counseling, Inc.	Lynbrook, NY	9/20/10
Arts American Cultural and Educational Center Inc., The	Youngstown, OH	3/15/10
Arts Youth Home Inc., The	East Chicago, IN	7/26/10
Aviation Volunteer Fire Department Engine Company 3, Inc.	Bronx, NY	8/23/10
Baby Booters and Beyond, Inc.	Denham Springs, LA	7/19/10
Breadbox Foundation, Andrew W.	Waukesha, WI	4/26/10
Bread of Life Mission, Inc.	Punta Gorda, FL	7/26/10
Brotherhood of Men, Inc.	Washington, DC	9/20/10
Buzer's Fund, Inc., The	Salt Lake City, UT	5/13/10
C.C. Financial Health and Life Skills, Inc.	Chesterfield, VA	8/23/10
Capital Athletes Foundation	Silver Spring, MD	6/1/10
Carver C. Jones Memorial Park	Apex, NC	6/1/10
Carnegie Hunt & Polo Club	Farmington, OH	6/1/10
Catholic-Tennessen Private Foundation	Belbrook, OH	7/19/10
Litigation pending		
Children's Anesthetics All International, Inc.	San Diego, CA	7/19/10
Chippewee Preschool & Kindergarten	Chicago, IL	6/1/10
City Club	Dallas, TX	7/19/10
Community Revitalization Group	Hermosa Beach, CA	3/15/10
Consumer Counseling Centers of America	Fort Lauderdale, FL	8/23/10
Consumer Credit and Debt Counseling, Inc.	Princeton, NJ	7/26/10
Consumer Credit Management, Inc.	Farmington Hills, MI	7/26/10
Continental Credit Counseling Services, Inc.	North Miami Beach, FL	8/23/10
Cosmos Garden Preschool	Shonoma, WA	7/26/10
Credit Counseling Bureau of San Diego County	San Diego, CA	9/13/10
Litigation pending		
Credit Counseling Concepts, Inc.	Indianapolis, IN	8/23/10
Credit Counseling Foundation, Inc., The	Fort Lauderdale, FL	8/23/10
Credit Debt Consolidation and Counseling Foundation, Inc.	North Bergen, NJ	8/23/10
Curler Family Foundation	Salt Lake City, UT	6/1/10
Curtlage, Inc.	Salt Lake City, UT	3/15/10
DPA Alliance Corporation	Provo, UT	10/4/10
Litigation pending		
David Steiner-Melissas, Inc.	North Canton, OH	7/26/10
Debt Counseling and Solutions, Inc.	Metairie, LA	3/15/10
Debt Monitor Credit Counseling Services, Inc.	Rancho Santa Margarita, CA	6/1/10
Debt Reduction Solutions, Inc.	St. Petersburg, FL	8/23/10
Destromedac, Inc.	Coral Gables, FL	9/20/10
Distressed Consumer Counseling, Inc.	Huntington, NY	8/23/10
Dixson Multiple Sclerosis Foundation	Layton, UT	6/1/10
Queen Home Foundation, The	Spokane, WA	7/26/10
E.M. Jones Day Care Center, Inc.	Milwaukee, WI	7/12/10
Eastland Peace and Worship	Alvin, SC	6/1/10
Eddie K. and Mary D. Edwards Foundation	Detroit, MI	7/26/10
Evesham Institute, Inc.	Kingsland, GA	6/13/10
Litigation pending		
Evesham's House of Carol Florida, Inc.	Seneca, IN	3/15/10
Family Home Foundation, Inc.	Chen, UT	6/13/10
Family Restoration, Inc.	Tampa, FL	7/26/10
Farm Mutual Insurance	Baino, SC	6/1/10
Five Star Debt Management Services, Inc.	Melville, NY	9/20/10
Fleethood Stage Company, Inc.	New York, NY	9/20/10
Foundation for an Educated America	New Orleans, LA	7/12/10
Four a Foundation, an Integrated Auxiliary of First Baptist Church	Garland, TX	7/19/10
Friends of Child Abuse Prevention	Farmington Hills, MI	8/23/10
Gateway to a Cure	St. Louis, MO	7/26/10
Genesis Community Services Program, Inc.	Morrow, GA	7/19/10
Germana Publishing Group	Berham, TX	6/1/10
Giving Tree Foundation	Park City, UT	8/23/10
Global Credit Management, Inc.	Boca Raton, FL	7/26/10
Gulf Coast Credit Counseling, Inc.	Lake Worth, FL	9/20/10
Greater RT, James Holmes Community Development Corporation	Fremont, OH	8/23/10
Harbour Credit Counseling Services, Inc.	Virginia Beach, VA	10/4/10
Litigation pending		
Hawaii Consumer Credit Counseling	Honolulu, HI	6/1/10
Helping Others by Providing Education	Reynoldsburg, OH	7/12/10
Heritage Institute, Inc.	St. George, UT	3/15/10
Horse Development GR Foundation, Inc.	Washington, DC	6/13/10
Hopes GR International	San Dimas, CA	7/26/10
Housing Action Resource Trust	Rancho Cucamonga, CA	4/26/10
Hopes International, Inc.	British West Indies	3/15/10
Independence Restoration, Inc.	Tampa, FL	8/23/10
Indigenous Nations Federal Charter Association Buffalo Reserve Charitable Trust	Norman, OK	5/17/10
Inland Counseling Network	Tri Cities, WA	7/26/10
Institute for Unpopular Culture	San Francisco, CA	7/19/10
Interpreter National Service	Chicago, IL	4/12/10
Iowa Environmental Corporation	Maquoketa, IA 726/10	
Jensen's Horse Rescue	Palmdale, CA	7/19/10
Knox Foundation	Provo, UT	4/12/10
Leonard & Beverly Graham Foundation for the Arts, The	Salt Lake City, UT	6/1/10
Lighthouse Foundation, Inc.	Newman, GA	9/20/10
Lost Mountain Tissue Bank, Inc.	Rydal, GA	7/26/10
Mentor's Menserv Club	College Park, GA	8/23/10
Military Order of the Code of the US, Text E 20.	Wetlan, OK	7/19/10
Modern Day Veterans Aux. Chapter 362	Butler, MO	7/26/10
Morris Rural Association	Fayetteville, AR	3/15/10
Music Foundation of Hawaii	Honolulu, HI	7/26/10
Mustard Seed Fry Family Foundation	Oakland, CA	3/15/10
Nat Turner Legal Defense Fund	Garland, TX	10/4/10
Litigation pending		
North City Psychological Group	San Diego, CA	7/26/10
Northstar Home Outreach Foundation, Inc.	West Dundee, IL	7/12/10
One World Online Charitable Foundation	Springville, UT	8/23/10
Opera Institute of California	Palm Springs, CA	9/20/10
Orford Living View, Inc.	Staring Heights, MI	6/1/10
Ormyra Fine Company Charitable Endowment Trust	Palmyra, NY	7/26/10
Peachtree House of Peace, Inc.	Decatur, GA	6/1/10
Professional Child Care Services of Louisiana	Harvey, LA	7/26/10
Project Challenge of the West Coast, Inc.	Bradenton, FL	9/20/10
Project Oz Adoption, Inc.	Springville Tarboro, NC	8/23/10
Premier Consumer Credit Services, Inc.	Coconut Creek, FL	9/20/10
Barnabois Foundation	Apron, UT	3/6/10
Residential Revitalization Group	Hermosa Beach, CA	3/15/10
River City Regiment	Sacramento, CA	3/15/10
Rochester Hills Dance & Arts Society	Rochester Hills, MI	7/19/10
RV Healthcare System	Worcester, MA	7/26/10
Second Chance Foundation, Inc., The	Vineyard Haven, MA	6/1/10
Seed America Foundation	Cummings, GA	6/1/10
Silver Point Assurance, Ltd.	Knoxville, TN	3/15/10
Silver Ridge Park Golden Doves	Toms River, NJ	6/1/10
Steward Resources	Honolulu, HI	3/15/10
Southeastern Anthropological Institute, Inc.	Huntsville, AL	8/23/10
Southeastern Kentucky Association of Native Peoples, Inc.	Corbin, KY	8/23/10
Stars Boosters, Inc.	Miami, FL	7/26/10
Streeba, Inc.	Waltham, SD	9/20/10
Sugarland Run Community Activities Association	Staring, VA	7/26/10
Sullivan Charter School, Inc.	Palm Beach Garden, FL	7/26/10
TARU Gardens, Inc.	Charlottesville, VA	7/19/10
Texas Art Classics, Inc.	Roanoke, TX	7/26/10
Thornik Hospital & Medical Center Self Insurance Trust Fund	Chicago, IL	10/12/10
Town and Country Acceptance Corporation	Cantonment, FL	9/20/10
Triang Academy	Olney Branch, MS	8/23/10
Uniform Development Corporation	Saint Joseph, MI	6/13/10
United Management Systems Inc.	Columbus, MA	3/15/10
UTAH Citizens Alliance	Salt Lake City, UT	7/19/10
Vero Pae Foundation	St. Paul, MN	9/20/10
Vintage USA Boothwell 404	Russellville, MO	7/26/10
Vintage USA Boothwell 421	Lee's Summit, MO	7/26/10
WJ Consumer Credit of Texas	Kyle, TX	6/1/10
Walker Foundation	Cincinnati, OH	9/20/10
Ward's Inc.	Fairfax, VA	3/15/10
Wenago Charitable Trust	Saranac Lake, NY	7/26/10
Winnhamer, Inc.	Norwalk, IA	9/20/10
Winn Foundation, Inc.	Tampa, FL	6/13/10
Litigation pending		
Yorkshire Alliance for Latino and Immigrant Services, Inc.	Yorkers, NY	8/23/10