

New Revision of Publication  
954, *Tax Incentives for  
Empowerment Zones and Other  
Distressed Communities*

Announcement 98-35

Publication 954, recently updated, is now available from the Internal Revenue Service. It replaces the December 1993 revision.

This publication is primarily for business owners who want to find out whether they qualify for certain tax incentives created to increase business activity in distressed communities.

You can get a copy of this publication by calling 1-800-TAX-FORM (1-800-829-3676). You can also write to the IRS

Forms Distribution Center nearest you. Check your income tax package for the address. The publication is also available on the IRS Internet Web Site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

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

This announcement serves notice to potential donors that the organizations listed below have recently filed timely 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) 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 or-

ganization 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.

Hanover Society for the Deaf, Inc.  
Ashland, VA

Saint Matthew Publishing, Inc.  
Los Angeles, CA