Electronic and Magnetic Specifications for Filing Form 8851, Summary of Archer MSAs

Announcement 2004–83

The following are updates to Rev. Proc. 2001–31, electronic and magnetic specifications for filing Form 8851, Summary of Archer MSAs. The format for filing these forms remains the same, however, there are changes to the types of acceptable media and editorial changes.

1. The current reporting requirement is for Archer MSAs established from January 1, 2004, through June 30, 2004.

2. The Martinsburg Computing Center has been renamed Enterprise Computing Center — Martinsburg (ECC-MTB).

3. Call Site was renamed Information Reporting Program (IRP) Customer Service Section and can be reached at our toll-free number 866–455–7438.

4. ECC-MTB no longer accepts magnetic tapes, 8mm, 4mm or Quarter Inch Cartridges (QIC) for the filing of Forms 8851.

5. Electronic filing via the FIRE System is now an internet connection at http://fire.irs.gov. Filing procedures are essentially the same as the dial up connection. Refer to Publication 3609, Rev. 10–2004 for detailed instructions.

Questions concerning the filing of Form 8851 can be directed to the IRP Customer Service Section toll-free at 866–455–7438.

IRS and The George Washington University Law School To Sponsor Institute on International Tax Issues

Announcement 2004–84

The Internal Revenue Service announces the Seventeenth Annual Institute on Current Issues in International Taxation, jointly sponsored by the Internal Revenue Service and The George Washington University Law School, to be held on December 9 and 10, 2004, at the J.W. Marriott Hotel in Washington, DC. Registration is currently underway for the Institute, which is intended for international tax professionals.

The program will present a unique opportunity for top IRS and Treasury officials and tax experts, and leading private sector specialists, to address breaking issues and present key perspectives on new developments. The first day will feature sessions on the following:

- Current Competent Authority Issues (with the Competent Authorities of France, Japan, the United Kingdom, and the United States; Application of Functional Analysis to Corporate Restructurings; Latest IRS Transfer Pricing Guidance; Off-Shore Service Centers; and Updates on Outbound Issues.

The Honorable Gregory F. Jenner, Acting Assistant Secretary (Tax Policy), U.S. Department of the Treasury, will deliver the luncheon address. The second day will focus on the following topics:

- Updates on Inbound Issues;
- Current Issues for Check-the-Box Planning;
- Cross-Border Mergers, Acquisitions, and Financing Transactions; and
- Application of Tax Shelter Rules to International Transactions.

The Honorable Mark W. Everson, Commissioner, Internal Revenue Service will deliver the luncheon address. The second day will also include an “Ask the IRS” panel featuring senior officials from the Service.

Those interested in attending or obtaining more information should contact The George Washington University Law School, at http://www.law.gwu.edu/ciit.

Foundations Status of Certain Organizations

Announcement 2004–85

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does not indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

2nd US Infantry, Bel Air, MD
Abundant Radio Ministries, Inc., Chaska, MN
Action Waupaca, Inc., Waupaca, WI
Adam Smith Institute Tr., Bethesda, MD
Adaptive Community Approach Program, Incorporated, Waukesha, WI
Ads-Martin Fromm Foundation for Education, Kansas City, MO
Adult Provider Association, Rochester, MN
Affordable Housing Solutions, Inc., Los Angeles, CA
African Association Against Epidemics, Detroit, MI
African Institute of Strategic Studies, Burtonville, MD
Afrocentric Culture Organization, Madison, WI
Agents of Change, Inc., Corpus Christi, TX
Aim Asso, Inc., Glen Dale, MD
Alagappa Foundation, Escondido, CA
Albert Lea Aids Services, Albert Lea, MN
All Gods Children, Inc., Wilmington, DE
All Hallows Hall, Inc., Palm Beach, FL
Allen Community Development Corporation, Washington, DC
Alliance for Lymphoma Survivors, Washington, DC
Alternative Building Coalition for Education, Inc., Frederick, MD