

Little Peoples Day Care,
Philadelphia, PA

Long Island Seaport and Ecocenter, Inc.,
Port Jefferson, NY

Longfellow Area Neighborhood
Association, Inc., Roslindale, MA

Majestic Harmony, Inc., Bronx, NY

Malemute Football Booster Club,
Fairbanks, AK

Maui Military Museum, Inc.,
Makawao, HI

Medford High Alumni Association,
Medford, OK

Miami Valley Fandom for Literacy,
Dayton, OH

Mountain Meadow PTA 5 9 15,
Buckley, WA

MSL Barristers, Inc., Andover, MA

Mutual Assisted Senior Housing, Inc.,
New York, NY

National Decubitus Foundation,
Aurora, CO

National Large Cell Braille Foundation,
Incorporated, Orlando, FL

Nelson A. Rockefeller Foundation for
Public Service, Bellevue, WA

New Concept Education and Research,
Inc., San Jose, CA

New Day Foundation, Inc.,
Broken Arrow, OK

New Hope Home for Boys, Inc.,
Memphis, TN

New London Partners in Education,
New London, OH

New Vision Community Church, Inc.,
Valdosta, GA

New Vision House, Inc., Valdosta, GA

Newbury Education Foundation,
Cleveland, OH

North East School Scholarship Fund,
Inc., North East, PA

North Emergency Planning Committee,
Pearland, TX

Northwest Sarcoma Memorial
Foundation, Seattle, WA

Oakfield Historical Society,
Oakfield, ME

Operation Role Models of America, Inc.,
New York, NY

Owerri Cultural Association,
Beverly Hills, CA

Pakistan American Cultural Society, Inc.,
Tenafly, NJ

Peggy Thorns Evangelistic Association,
Charlotte, NC

Perry County Medical Association
Alliance, Inc., Hazard, KY

Phillip Ates Broadcast Group, Inc.,
Maywood, IL

Phoenix Heros Endowment Fund,
Scottsdale, AZ

Pieces of a Dream, Inc., St. Louis, MO

Play Source International, Inc.,
Louisville, KY

Poimens Family Care, Manteca, CA

Prospect Hill Neighborhood Community
Council, Omaha, NE

Rabbit Rescue, Inc., Hollywood, FL

Railway Memorial Project,
Columbia, MT

Restore Hope Relief International,
Santa Barbara, CA

Rim Civic Orchestra, Incorporated,
Payson, AZ

Rivers of Healing Ministries,
Philadelphia, PA

Rotary Club of Winters Community
Foundation, Winters, CA

Sacramento 21 Community Partnership,
Sacramento, CA

Safari Missions International,
Beverly Hills, CA

Salinas Boxing Club, Inc., Salinas, CA

San Francisco Clidrens Museum,
San Francisco, CA

S E W Sewing Education Workstudy
Foundation, El Cerrito, CA

SGPHS Chey-Anne Booster Club,
Grand Prairie, TX

Southwest Section of the Air & Waste
Management Association,
Arlington, TX

Teen Pregnancy Outreach Development
Center Shelter, Inc., Whitesburg, GA

Theatre Asylum, Ltd., Brooklyn, NY

Tiger Foundation, Newtown Square, PA

Time Dollars Madison, Madison, IN

Tonga Peoples Development Society,
Salt Lake City, UT

Uncle Kens Kitchen, Inc.,
East Setauket, NY

Urban Black Music Project,
Incorporated, New York, NY

Wawasee Area Swim Team, Inc.,
North Webster, IN

Web Cinema Group, New York, NY

West High School Alumni Association,
Denver, CO

West Texas Expo Center, Inc.,
Midland, TX

Wichterich Ministries, Slidell, LA

Women of Georgia for Peace and Life,
Inc., Chevy Chase, MD

Youth Guidance, Plattsmouth, NE

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Additional Disaster Relief in Connection With the September 11 Terrorist Attack for Taxpayers With Interests in Passthrough Entities

Announcement 2001-124

This announces additional relief in connection with the September 11, 2001, terrorist attack for partners, shareholders, and beneficiaries of passthrough entities that are affected taxpayers as defined in Notice 2001-61 (2001-40 I.R.B. 305) (October 1, 2001). This announcement modifies and expands the relief granted by Announcement 2001-117 (2001-49 I.R.B. 567). Under section 301.7508A-1(d)(1)(vii) of the Procedure and Administration Regulations, the IRS may determine whether any person is affected by a Presidentially declared disaster. The IRS has determined that a taxpayer that is a partner, shareholder, or beneficiary of a taxpayer affected by the September 11, 2001, terrorist attack, is also an affected taxpayer. Accordingly, partners, shareholders, and beneficiaries of an affected taxpayer are eligible for all the relief granted by Notice 2001-61 and Notice 2001-68 (2001-47 I.R.B. 504). Thus, for example, a partner that is an individual income taxpayer with an extended due date of October 15, 2001, for the 2000 return will have until February 12, 2002, to file the return.

If a partner, shareholder, or beneficiary of an affected taxpayer qualifies for relief under this notice because an original due date fell within the specified period, and

such partner, shareholder, or beneficiary has already obtained an extension of time to file, the IRS will supplement such extension with the relief granted by Notice 2001-61 and/or Notice 2001-68. Thus, for example, a corporate partner with an original due date during the specified period that has obtained the automatic six-month extension of time to file will be granted a six-month extension

of time to pay and an additional 120 day postponement of time to file and time to pay.

Taxpayers that qualify for relief under this announcement should mark "September 11, 2001, Terrorist Attacks — Passthrough Entity" in red ink on the top of their returns or other documents filed with the IRS.

This announcement was drafted by the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). For further information regarding this notice, you may call (202) 622-4940 (not a toll-free call).