Part IV. Items of General Interest

Redesignation of Estimated Income Tax Payments

Announcement 2001–112

Many taxpayers have informed the Internal Revenue Service (IRS) that their income for the current year will be substantially less than previously expected because of economic disruptions resulting from the September 11, 2001, terrorist attacks. Some taxpayers who made estimated income tax payments now believe their tax liability for their current taxable year will be lower than the sum of the estimated tax payments they have already made. Several of these taxpayers have asked whether the IRS will permit them to redesignate their estimated income tax payments, in whole or in part, as deposits to satisfy their obligations to deposit employment and withheld income taxes.

This announcement clarifies that the IRS will permit the redesignation of estimated income tax payments as tax deposits to satisfy obligations to deposit employment taxes imposed by chapters 21, 22, and 23 of the Internal Revenue Code, and income taxes withheld under chapter 24. To make this redesignation, a taxpayer should contact the IRS through its Disaster Relief toll-free telephone number 1-866-562-5227.

Taxpayers who wish to redesignate their estimated tax payments should keep in mind their estimated income tax obligations. If, as a result of the redesignation, the amount of estimated tax payments is reduced below the amount required to satisfy the taxpayer’s estimated income tax obligation, the taxpayer may be liable for additions to tax under section 6654 or 6655.

Foundations Status of Certain Organizations

Announcement 2001–113

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:

Aaron Kritz Music Foundation, Chicago, IL
Abundant Grace, Inc., Longmont, CO
Aid for the Homeless and Children, Inc., Littleton, CO
Alice G Reynolds Memorial Fund, Denver, CO
Alliance for Donor Insemination Families, Inc., Englewood, CO
American Coordination Center of the Sovereign Military Order of Malta, Inc., Coral Gables, FL
American Institute of Technology, Littleton, CO
Antonia and Vladimer Kulaev Cultural Heritage Fund, Inc., Los Angeles, CA
Appropriate Technology, Incorporated, Ogallala, NE
Area 76 Alcoholics Anonymous, Casper, WY
Arlight Ministries, Woodland Hills, CA
Arrowhead Housing Development Fund Company, Inc., Dunkirk, NY
Arvada Youth Foundation, Inc., Arvada, CO
Bainbridge-Guilford PTO, Inc., Bainbridge, NY
Balanced Transportation Education, Denver, CO
Blue Angels Cheerleaders, Denver, CO
Bolder Options, Boulder, CO
Branyon Workshop, Ltd, Amagansett, NY
Buffalo Girls Productions, Inc., Moscow, ID
Cain Family Day Care, Inc., South Bay, FL
Camden County Education Foundation, Inc., Camden SC
Casper World War II Commemorative Association, Casper, WY
Catskill Mountain Wolf Center, Athens, NY
Centennial Rural Development Project, Alpine, TX
Changeology Learning Centre, Colorado Springs, CO
Cheyenne Gospel Mission, Cheyenne, WY
Children’s Rights Project, Inc., Baltimore, MD
Childrens’ Rights Project, Inc., An Idahio Non Profit Corporation, Coeur Dalene, ID
Christian Outreach for Pastors, Anaheim Hills, CA
Club Zion Ministries, Hanford, CA
Colorado Capitol Preservation Fund, Golden, CO
Colorado Herpetological Society, Denver, CO
Colorado Knights Templar Foundation, Denver, CO
Colorado Longball Youth Softball, Inc., Englewood, CO
Colorado Meeting Place, Denver, CO
Colorado Solar Racers, Inc., Denver, CO
Commercial Fisherman Memorial, Inc., Port Washington, WI
Conejos Parks Education & Heritage Foundation, Romeo, CO
Conifer Basketball Association, Conifer, CO
Consumer Advisory Services, Snoqualmie, WA
Crawford Creative Alliance, Crawford, CO
Creek Court Club, Englewood, CO
Crosslink International Ministries, Silver Creek, CO
Crossroads Lodestar, Corporation, Falcon, CO
Crusades for Kids, Inc., Boise, ID
Currier International Foundation, Inc., Pasadena, CA
Dear Old Cu Fund, Inc., Littleton, CO
Denver Metro Association of Evangelicals, Thornton, CO
Denver Million Man March Coalition, Denver, CO
Designing Brighter Tomorrows, Inc., Denver, CO
Diannes Day Care & Christian Schools, Gardena, CA
DML & Associates Foundation A Housing Corporation, Tarzana, CA