

Potential Developing Ministries, Inc.,
Lawrenceville, GA
Prayer Works, Holland, MI
Prevention Center for a Drug-Free
Community, Chillicothe, MO
Prince Georges Junior Golf Association,
Inc., Fort Washington, MD
Project Prevention & Intervention,
St. Louis, MO
Quilts for Comfort, Inc., Newark, DE
Ralph Jones Youth Center, Inc.,
Fort Wayne, IN
Readers Room Club, Orland Park, IL
Reno County Angels, Inc.,
Hutchinson, KS
Robbins Historical Society and Museum,
Robbins, IL
Rubicon Foundation Trust, St. Louis, MO
Safety Mentoring Network, Inc.,
Evergreen Park, IL
San Miguel Scholarship Foundation,
Chicago, IL
Seaford Lions Foundation, Inc.,
Seaford, DE
Senior Cybernet, Inc., Bloomington, IN
Seven Circles Heritage Center of Central
Illinois Foundation, Tonica, IL
Solid Rock Academy, Inc.,
Port Sulphur, LA
Somali Community Center of Orange
County, Anaheim, CA
South Bend Youth Symphony Orchestras,
Inc., South Bend, IN
Southern Illinois Foundation for Living
History & Education, Mount Vernon, IL
St. Anne Foundation for Excellence in
Education, Inc., St. Anne, IL
St. Charles High School Boosters Club,
St. Charles, IL
St. Louis Case Management,
St. Louis, MO
Stages of History, Inc., Nevada, MO
Strategic Management Association,
Naperville, IL
Sunrise Ecolopolis Foundation, Inc.,
St. George, UT
Tanner-Foster Educational Foundation,
Topeka, KS
Tecumseh Youth Theatre, Tecumseh, MI
Tennessee Football Coaches Association,
Kingsport, TN
Three Stepping Stones, Inc., Vienna, IL
Tierra Del Sol Regional Library Network,
Riverside, CA
Tommy Jane House, Inc., Adelphi, MD
Twin Cities Bronze, Lakeville, MN
United Way of Lapeer County, Lapeer, MI

Universal Charter Schools Corporation,
Santa Ana, CA
Urban Age Institute, Washington, DC
USD 286 Educational Foundation,
Sedan, KS
Vagabond Ministries, Franklin, TN
Victory House, Chicago, IL
Video Machete, Chicago, IL
Vision in Progress for Palatine and
Inverness, Palatine, IL
Volunteer Mounted Patrol, Inc.,
Glen Arm, MD
Whitmore Lake Community Soccer
Association, Inc., Whitmore Lake, MI
Wildspaces, Portland, MI
Wing Feirie Theatre, St. Paul Park, MN
Womens Cultural Collaborative,
Detroit, MI
Youth Encouragement Systems,
Linden, MI
Youth Extensional Services, Inc.,
Milwaukee, WI
Youthvision, Englewood, CO

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.

Loss Limitation Rules; Correction

Announcement 2005-25

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document corrects final regulations (T.D. 9187, 2005-13 I.R.B. 778) that were published in the **Federal Register** on Thursday, March 3, 2005 (70 FR 10319), that disallows certain losses recognized on sales of subsidiary stock by members of a consolidated group.

DATES: This correction is effective on April 4, 2005.

FOR FURTHER INFORMATION CONTACT: Theresa Abell, (202) 622-7700 or Martin Huck, (202) 622-7750 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (T.D. 9187) that is the subject of this correction is under sections 337(d) and 1502 of the Internal Revenue Code.

Need for Correction

As published, T.D. 9187 contains an error that may prove to be misleading and is in need of clarification.

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Correction of Publication

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendment:

PART 1 – INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 USC 7805 * * *

§1.1502-20 [Corrected]

Section 1.1502-20(i)(3)(viii), second sentence, the language “Any reapportionment of a section 382 limitation made pursuant to the previous sentence shall have the effects described in paragraphs (i)(3)(iii)(D)(ii) and (iii) of this section.” is removed and the language “Any reapportionment of a section 382 limitation made pursuant to the previous sentence shall have the effects described in paragraph (i)(3)(iii)(D)(2) and (3) of this section.” is added in its place.

Cynthia E. Grigsby,
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Associate Chief Counsel
(Procedures and Administration).*

(Filed by the Office of the Federal Register on March 24, 2005, 8:45 a.m., and published in the issue of the Federal Register for March 25, 2005, 70 F.R. 15227)