

# KATB

# CHRISTIAN RADIO

## 89.3 fm

A 501 (C) 3 NONPROFIT ORGANIZATION OPERATED BY CHRISTIAN BROADCASTING, INC.  
(907) 333-5282 ● 4900 Watts ● FAX (907) 333-9851  
6401 E. Northern Lights Blvd., Anchorage, AK 99504 P. O. Box 210389, Anchorage, AK 99521

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DEC 10 1997  
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DOCKET FILE COPY ORIGINAL

December 5, 1997

Managing Director  
Federal Communications Commission c/o Office of the Secretary  
Room 222  
Washington, D.C. 20554

Dear Sirs,

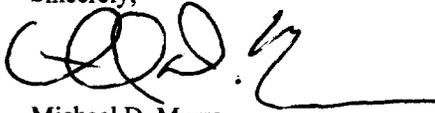
In accordance with MD Docket No. 96-186, released Oct. 26, 1997, please allow the following documents and cover letter serve as notice of our non-profit organizations proof of exemption from regulatory fees.

Christian Broadcasting, Inc. is the licensee for KATB FM, Anchorage, AK. on 89.3 FM. The station has 4 licensed translators, known as K220CA 91.9 FM Ft. Richardson, AK., K206AO 89.1FM Eagle River, AK. K202CB 88.3 FM Palmer AK., and K204CI 88.7 FM Wasilla, AK.

The station is a 24-hour religious non-profit FM broadcaster. I have enclosed a copy of the 501 © 3 letter of determination from the Internal Revenue Service, which serves as proof of our non-profit status.

Please advise me prior to December 31, 1997, if you require further information. Please also inform me if the information I have provided is sufficient to meet the requirement.

Sincerely,



Michael D. Murray  
Executive Vice President

MDM/p.o.

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**Internal Revenue Service  
District Director**

**Department of the Treasury**

P O BOX 2350 ROOM 5127 ATTN: E.O.  
LOS ANGELES, CA 900532350

Date: **APR 24 1989**

CHRISTIAN BROADCASTING INC  
PO BOX 210389  
ANCHORAGE, AK 99521

Employer Identification Number:  
92-0116207  
Case Number:  
958333003  
Contact Person:  
THORNTON, B.  
Contact Telephone Number:  
(213) 894-4170

Accounting Period Ending:  
December 31  
Form 990 Required:  
yes  
Caveat Applies:  
yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The heading of this letter indicates whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the

CHRISTIAN BROADCASTING INC

15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

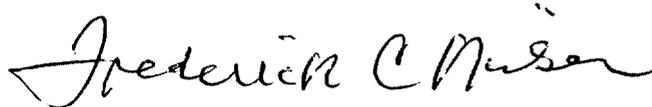
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

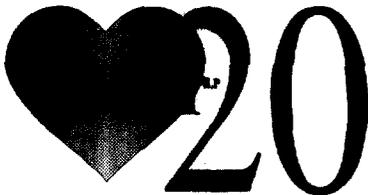


Frederick C. Nielsen  
District Director

CHRISTIAN BROADCASTING INC

Based on the facts and circumstances represented in your request for relief pursuant to section 1.9100-1 of the Income Tax Regulations, an extension of the filing period fixed by section 1.508-1(a)(2) of the Regulations has been approved.

Accordingly, you are recognized exempt under section 501(c)(3) of the Code from May 16, 1986, the date you were incorporated or formed.



CHRISTIAN FAMILY  
TELEVISION

P.O. Box 210830 • Anchorage, Alaska 99521-0830  
6401 E. Northern Lights Boulevard 99504 • (907) 337-2020 • FAX (907) 333-9851

A 501 (C) 3 Nonprofit Ministry

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December 5, 1997

Managing Director  
Federal Communications Commission c/o Office of the Secretary  
Room 222  
Washington, D.C. 20554

Dear Sirs,

In accordance with MD Docket No. 96-186, released Oct. 26, 1997, please allow the following documents and cover letter serve as notice of our non-profit organizations proof of exemption from regulatory fees.

Alaska Broadcast Television, Inc. is the licensee of KCFT-LP, Channel 20 in Anchorage, AK.

The station is a 24-hour religious station. I have enclosed a copy of the 501 © 3 letter of determination from the Internal Revenue Service, which serves as proof of our non-profit status.

Please advise me prior to December 31, 1997, if you require further information. Please also inform me if the information I have provided is sufficient to meet the requirement.

Sincerely,

Michael D. Murray  
Executive Vice President

MDM/p.o.

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INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
2 CUPANIA CIRCLE  
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date: DEC 06 1994

ALASKA BROADCAST TELEVISION INC  
C/O TV 20 CABLE 50 CHRISTIAN  
FAMILY TELEVISION  
PO BOX 210830  
ANCHORAGE, AK 99521

Employer Identification Number:  
92-0123376

Case Number:  
953067023

Contact Person:  
JOYCE DARBY

Contact Telephone Number:  
(213) 725-6619

Accounting Period Ending:  
December 31

Form 990 Required:  
Yes

Addendum Applies:  
Yes (see attached)

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Letter 947 (DO/CG)

ALASKA BROADCAST TELEVISION INC

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under

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ALASKA BROADCAST TELEVISION INC

section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

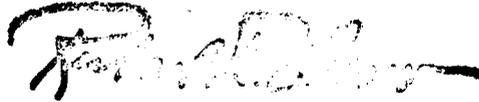
If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Richard R. Orosco  
District Director

ALASKA BROADCAST TELEVISION INC

Addendum

The effective date of this determination letter is December 16, 1988, date of incorporation.