WPOS FM-102.3

CHRISTIAN RADIO
CHRISTIAN CENTER MINISTRY

MAUMEE VALLEY BROADCASTING ASSOCIATION, INC.
P.O. Box 457 • 7112 ANGOLA ROAD • HOLLAND, OH 43528 • (419) 865-WPOS (9767)

Dec. 9, 1997

DOCKET FILE COPY ORIGINAL

Managing Director
Federal Communications Commission
C/O Office Of The Secretary
Room 222
Washington, D.C. 20554

RE: ANNUAL REGULATORY FEES

As per the F.C.C. decision in MD Docket No. 96-186 released October 27, 1997 requiring non profit entities to provide proof of non profit status.

Enclosed is a copy of our Internal Revenue Service Tax Exemption Certificate for the Maumee Valley Broadcasting Association Owner and Operator of WPOS FM Holland, Ohio.

Sincerely,

Ray Turkington
General Manager

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 6901
CLEVELAND, OHIO 44101

OCT 25 1967

IN REPLY REFER TO
Form L-178 -KCW
CLE:EO:67-273

PURPOSE	
Religious & Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Cleveland, Ohio	
FORM 990-A REQUIRED	ACCOUNTING PERIOD ENDING
[X] YES [ ] NO	December 31

Maumee Valley Broadcasting Association
7112 Angola Road
Holland, Ohio 43528

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter. This determination is effective as of October 13, 1967, and will replace our letter to you dated December 29, 1966.

Very truly yours,

F. S. Turbett Jr

District Director

cc:
George R. Douglas, Jr.
804-807 Washington Building
Washington, D.C. 20005

FORM L-178 (6-64)

RECEIVED
DEC 15 1997

DOCKET FILE COPY ORIGINAL

December 9, 1997

Managing Director
Federal Communications Commission
Office of the Secretary, Room 222
Washington, DC 20554

This letter is in response to the Commission's decision in MD Docket No. 96-186, released October 27, 1997 requiring that non-profit entities claiming an exemption from regulatory fees make a one-time filing of documentation evidencing their exempt status. Please find attached correspondence dated May 2, 1994 from the Internal Revenue Service affirming our exempt status from federal income tax under Section 501(c)(12) of the Internal Revenue Code. Our telephone cooperative provides local exchange service to 11,257 subscribers in all or parts of four counties in south central Kentucky.

If you need additional information or documentation supporting our exempt status, please feel free to contact me.

Sincerely,

Daryl L. Hammond
Controller

DLH:spe
Attachment

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAY 0 2 1994

Person to Contact:
Gordon Schnur
Telephone Number:
513-684-3957
Refer Reply to:
EP/EO
Federal Identification Number:
61-0529587

Duo County Telephone Cooperative
Corperation Incorporated
P. O. Box 80
Jamestown, KY 42629

Dear Sir or Madam:

This is in response to your request for a letter affirming your exempt status.

Our records show that we issued a determination letter in May, 1961, which recognized your organization as exempt from Federal income tax under section 501(c)(12) of the Internal Revenue Code.

Our determination letter issued in May, 1961, is still in effect.

Subsequent to the date you were recognized exempt, various filing requirements have changed as follows:

> As of January 1, 1984, all exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more they pay to each of their employees during a calendar year. If you meet this criteria, you must file Form 941, Employer's Quarterly Federal Tax Return, quarterly. This return is due by the last day of the month following each calendar quarter.

You are required to file Form 990, Return of Organization Exempt from Income Tax. That return must be filed only if your annual gross receipts are normally more than $25,000. It must be filed by the 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.

Cash and noncash benefits realized by a person on account of your activities must be included in gross income to the extent provided in the Code. No opinion is expressed or implied as to whether there is any provisions available under the Code to exclude gross income contributions to you or payments made by you. Further, no opinion is expressed or implied as to whether you are liable for taxes under the Federal Insurance Contributions Acts (social security taxes) or the Federal Unemployment Tax Acts on the payments of benefits. If you have any questions about these matters, please contact your key district office.

No opinion is expressed or implied as to whether employer contributions to you are deductible under the Code.

Duo County Telephone Cooperative Corporation Incorporated
61-0529587

If you have any questions concerning this matter, you may contact us at the address or telephone number shown in the heading of this letter.

This is an affirmation letter.

Sincerely yours,

C. Ashley Bullard

C. Ashley Bullard
District Director