CGB-CC-0861

P.O. Box 8
Ooltewah, TN 37363-0008

Received & Inspected

JAN 28 2009

FCC Mail Room

Daniel Miller
CEO

Jim Marcum, M.D.
Speaker/Director

Bill Kinnaman
Information Systems

Craig Ammerall
Secretary

Eric Olsen
Treasurer

January 14, 2009

Dear Office of the Secretary of Federal Communication Commission:

Heartwise Ministries is a 501-C3 organization promoting health. This letter is asking for an exemption to the Close Captioning requirements on the basis of udue burden, pursuant to 71-1 (f) of the commission's rules.

The total budget is less than $30,000 a year (see 2007 tax form). We sell no products, receive no advertisement revenue or subscription fees. We are supported solely by donations.

To accomplish our goals we produce a program called "At the Heart of Health". This program gives free medical education to the general public. Our total estimated production costs for 2009 will $25,640 (see 2009 budget). Close captioning for 13 programs would cost roughly $6500. This was the cheapest estimate we could find in our area. This would account for 25% of the entire television budget.

Close Captioning would be an undue burden for our ministry as we operate on an extremely low production budget. This expense could be the difference producing this program or not. We are kindly requesting a waiver for Close Captioning.

Respectfully submitted,

James L. Marcum
Heartwise Ministries
423-645-5916
heartwisejm@yahoo.com

1/22/2009

JENNIFER R. ESSENBURG
STATE OF TENNESSEE NOTARY PUBLIC
BRADLEY COUNTY

2009 Budget At The Heart of Health

	Total
Producer's Unit	$500.00
Director's Unit	$500.00
Total Above-the-Line	
Production Staff	$3,060.00
Camera Department	$11,024.00
Sound	$0.00
Wardrobe	$0.00
Makeup	$750.00
Transportation	$300.00
Total Below-the-Line	
Editing Equipment	$1,350.00
Music	$500.00
Motion Design/Graphics Supplies	$0.00
Post Production Supplies	$0.00
Marketing	$1,630.00
Tape Stock and Other Misc Supplies	$777.00
Graphics and Motion Design Personel	$1,500.00
Editing Personel	$3,750.00
Total Below-the-Line Post Production	
	$25,641.00

JENNIFER R. ESSENBURG
STATE OF TENNESSEE NOTARY PUBLIC
BRADLEY COUNTY

Jennifer Essenburg
exp. 3/22/2009

10-EZ

of the Treasury
enue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $100,000 and total assets less than $250,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

2007

Open to Public Inspection

2007 calendar year, or tax year beginning , and ending

applicable: change hange lum ition d return ion pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: HEARTWISE MINISTRIES

Number and street (or P.O. box, if mail is not delivered to street address): 8831 FOREST CREEK LANE — Room/suite

City or town, state or country, and ZIP + 4: OOLTEWAH TN 37363-9182

D Employer identification number: [redacted]

E Telephone number: 423-645-5916

F Group Exemption Number ▶

tion 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: [X] Cash [ ] Accrual Other (specify) ▶

te: ▶ www.heartwiseministries.org

H Check ▶ [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

zation type (check only one)— [X] 501(c) (3) ◀ (Insert no.) [ ] 4947(a)(1) or [ ] 527

▶ [ ] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than $25,000. A return is uired, but if the organization chooses to file a return, be sure to file a complete return.

es 5b, 6b, and 7b, to line 9 to determine gross receipts; If $100,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 27,104

Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 55 of the instructions.)

Contributions, gifts, grants, and similar amounts received			1	27,104
Program service revenue including government fees and contracts			2	
Membership dues and assessments			3	
Investment income			4	
Gross amount from sale of assets other than inventory	5a			
Less: cost or other basis and sales expenses	5b			
Gain or (loss) from sale of assets other than inventory. Subtract line 5b from line 5a (attach schedule)			5c	
Special events and activities (attach schedule). If any amount is from gaming, check here ▶ [ ]				
Gross revenue (not including $ _____ of contributions reported on line 1)	6a			
Less: direct expenses other than fundraising expenses	6b			
Net income or (loss) from special events and activities. Subtract line 6b from line 6a			6c	
Gross sales of inventory, less returns and allowances	7a			
Less: cost of goods sold	7b			
Gross profit or (loss) from sales of inventory. Subtract line 7b from line 7a			7c	
Other revenue (describe ▶)			8	
Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶			9	27,104
Grants and similar amounts paid (attach schedule)			10	
Benefits paid to or for members			11	
Salaries, other compensation, and employee benefits			12	
Professional fees and other payments to independent contractors			13	550
Occupancy, rent, utilities, and maintenance			14	
Printing, publications, postage, and shipping			15	1,843
Other expenses (describe ▶ See Statement 1)			16	17,466
Total expenses. Add lines 10 through 16 ▶			17	19,859
Excess or (deficit) for the year. Subtract line 17 from line 9			18	7,245
Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	
Other changes in net assets or fund balances (attach explanation)			20	
Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21	7,245

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Balance Sheets—If Total assets on line 25, column (B) are $250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 60 of the instructions.)

	(A) Beginning of year		(B) End of year
savings, and investments		22	7,245
and buildings		23	
assets (describe ▶)		24	
assets	0	25	7,245
liabilities (describe ▶)	0	26	0
ssets or fund balances (line 27 of column (B) must agree with line 21)	0	27	7,245

cy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2007)

Statement of Program Service Accomplishments (See page 60 of the instructions.)

	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)	
ganization's primary exempt purpose? AT AND PREVENT CARDIOVASCULAR DISEASE.		
was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, ervices provided, the number of persons benefited, or other relevant information for each program title ORGANIZATION'S PURPOSE IS TO PROMOTE BIBLICAL GIPLES TO TREAT AND PREVENT CARDIOVASCULAR DISEASE UGH TELEVISION, RADIO, PRINT AND SEMINARS.		
) If this amount includes foreign grants, check here ▶ ☐	28a	19,859
) If this amount includes foreign grants, check here ▶ ☐	29a	
) If this amount includes foreign grants, check here ▶ ☐	30a	
gram services (attach schedule)) If this amount includes foreign grants, check here ▶ ☐	31a	
gram service expenses. Add lines 28a through 31a ▶	32	19,859

List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 61 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
LER OOLTEWAH TN 37363-0008	CEO 0	0	0	0
ARCUM OOLTEWAH T CREEK LANE TN 37363-9182	DIRECTOR 0	0	0	0

COPY

Other Information (Note the statement requirement in General Instruction V.)

			Yes	No
organization make a change in its activities or methods of conducting activities? If "Yes," attach a statement of each change		33		X
ny changes made to the organizing or governing documents but not reported to the IRS? If "Yes," conformed copy of the changes		34		X
anization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but **not** on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.				
organization have unrelated business gross income of $1,000 or more or 6033(e) notice, reporting, and x requirements?		35a		X
has it filed a tax return on **Form 990-T** for this year?		35b		X
re a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a nt.		36		X
ount of political expenditures, direct or indirect, as described in the instr. ▶	37a 0			
organization file **Form 1120-POL** for this year?	N/A	37b		
organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were h loans made in a prior year and still unpaid at the start of the period covered by this return?		38a		X
attach the schedule specified in the line 38 instructions and enter the amount l	38b			
) organizations. Enter:				
fees and capital contributions included on line 9	39a			
eceipts, included on line 9, for public use of club facilities	39b			

, section 4955 ▶ 0

	Yes	No
40b		X
40c		X

b Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0

d Enter amount of tax on line 40c reimbursed by the organization ▶ 0

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?

41 List the states with which a copy of this return is filed. ▶ None

42a The books are in care of ▶ James L. Marcum Telephone no. ▶ 423-645-5916

Located at ▶ 8831 Forest Creek Lane Ooltewah, TN ZIP + 4 ▶ 37363-9182

	Yes	No
42b		X
42c		X

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

If "Yes," enter the name of the foreign country: ▶

See the instructions for exceptions and filing requirements for Form TD F 90-22.1.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

If "Yes," enter the name of the foreign country: ▶

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer Date

COPY

JAMES L. MARCUM DIRECTOR

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Date 6/20/08 Check if self-employed ▶ X Preparer's SSN or PTIN (See Gen. Instr. X) [redacted]

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ A. D. REGEON, CPA, PLLC
P.O. BOX 1917
COLUMBIA, TN 38402-1917

EIN ▶ [redacted]

Phone no. ▶ 931-380-2188