CGB-CC-1192

Abundant Life Evangelistic Center

"I have come that they might have life and that more abundantly." John 10:10b

Office of the Secretary
Federal Communications Commission
Attention: Disability Rights Office, Room 3-B431
9300 East Hampton Drive
Capitol Heights, MD 20743

Received & Inspected
JAN 18 2012
FCC Mail Room

Re: Petition for Exemption from Closed Captioning Requirements
CG Docket No. 06-181, CGB-CC-_____

Introduction

The Abundant Life Evangelistic Center (ALEC), founded in August of 1990 by Senior Pastor Jason L. Johnson is located at 172 Rodenberg Avenue in the city of Biloxi Mississippi. The non-denominational, predominantly African-American church currently sits on one acre of land and has a congregation of approximately 260 parishioners that reside throughout the Mississippi Gulf Coast. It operates solely on tithes and offerings from its members. The church serves the community with a food pantry feeding numerous families and various homeless individuals monthly. For the past seven years, through freewill offerings from its parishioners, the church provided the community with 500 turkeys and dinner boxes capable of feeding at least a family of four to assist through the Thanksgiving holidays. Unfortunately, due to the economic strain that has affected our country and job losses to numerous church members, the church couldn't provide the resources for the 2011 holiday.

The "Life to the City" television broadcast is religious in nature, comprised of a sermon preached weekly by the Senior Pastor. On occasion it will host a talk show type format addressing topics relating to community concerns and activities. The objective of the program is to provide spiritual awareness and encouragement to the Mississippi Gulf Coast community viewers; especially to those that may have physical challenges that prohibit them from attending church services, and those that may feel uncomfortable attending a church service. In July 2004, ALEC began airing its television broadcast each Wednesday morning on local television station WXXV (channel 9), reaching homes in 14 counties. In September 2006, the program also began airing each Sunday morning on MyXXV2 (channel 18). In July 2011 the church stopped airing on WXXV and began each Sunday morning airing on WLOX (channel 11). The church also broadcasts messages on two radio stations in the local area each Sunday morning.

Each episode is 28 minutes and 30 seconds in length. MyXXV2 airs one episode at 9:30 a.m. and WLOX broadcasts a previously aired episode at 10:30 a.m. each Sunday morning. All segments are taped by volunteer church members. ALEC pays a church member monthly to edit and produce each episode for television to keep cost to a minimum. Being the only person knowledgeable of the Sony Vegas multi-media software used for editing the program and having a full-time job, his time is significantly limited toward producing these broadcasts.

Providing captioning for this program would result in significant difficulty or expense. Thus, for the reasons set forth below, the Abundant Life Evangelistic Center hereby requests an "economically burdensome" exemption from the closed captioning rules for the Life to the City television broadcast, pursuant to § 79.1(f) of the Commission's rules.

Nature and Cost of Closed Captions

In our efforts to pursue closed captioning services, MyXXV2 informed us that they don't currently provide the aforementioned services. WLOX referred us to two companies which have provided captioning services to them. One company in Mobile Alabama quoted a price of $65.00 per episode, which involves live captioning via streaming. The other company that provides captioning for WLOX quoted a price of $50.00 per episode. With the church having only one producer and time constraints limiting broadcasts production, attempting to use captioning software, adding subtitles, or a scroll with the text of the sermon currently isn't feasible without paying an additional person to perform this type of service. To pay the current producer to provide this additional requirement would increase his fee per broadcast by $50.00.

Impact on the Operation of the Program Provider

During the year of 2011, ALEC paid $20,075.00 in production and broadcasts fees. The church editor/producer was paid $3,120.00. Each episode costs $50.00 to edit and produce to air on WXXV. The same episodes are aired approximately a month later on WLOX at a cost of $15.00 per episode for additional editing prior to airing. WXXV was paid $9,250.00 and WLOX was paid $7,705.00 to air the broadcasts for the year (see attached). Adding closed captioning at this time would add an additional cost of $42.50 per episode. Due to economic challenges, budgetary constraints and the fact that ALEC receives no outside funds, adding closed captioning would mean having to stop airing on one of the two stations that we're currently on.

Financial Resources of the Program Provider

The church is a non-profit organization and has 501C3 status (see attached). You will also find a Quarterly Federal Tax Return and a listing of our main expenditures attached. As mentioned earlier, the main sources of income is derived from our church members' tithes and offerings which have been on a decline over the past 18 months. WLOX-TV (DMA163 Biloxi-Gulfport, MS) currently has a closed captioning vendor that handles closed captioning for the station.

This vendor provides closed captioning services to the station for $85/program hour. General Manager Dave Vincent of WLOX has confirmed that the price to Abundant Life would be $85/program hour ($42.50 per half hour) to utilize their vendor's contract and station equipment.

Type of Operations of the Program Provider

ALEC is a non-profit non-denominational church that preaches and teaches the Word of God based solely on the Bible. We host two Sunday morning services, a Sunday school hour, and a Wednesday night Bible study weekly. Our goal of using modern technology via the television and radio is so we can reach as many souls as possible with the gospel. As a community church our objective is to reach the masses however we can. If they can't or won't come to us, then it's our mandate to go to them.

Conclusion

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would be economically burdensome. The costs of captioning would be excessively high and would have a significant impact on Petitioner's operations, undermining its ability to provide the program. The Petitioner's type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under § 79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

Respectfully submitted,

Abundant Life Evangelistic Center

By:

Jason L. Johnson, Founder & Senior Pastor
172 Rodenberg Ave.
Biloxi, MS, 39531
228-436-6255
Fax 228-436-6241

Received & Inspected

JAN 18 2012

FCC Mail Room

STATE OF MISSISSIPPI
HARRISON COUNTY

AFFIDAVIT OF ABUNDANT LIFE EVANGELISTIC CENTER

I, Jason L. Johnson, being first duly sworn, depose and state:

1. I am the Senior Pastor at the Abundant Life Evangelistic Center, a church in Biloxi Mississippi. I am over the age of 21.

2. I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Abundant Life Evangelistic Center, and, upon information and belief, believe the statements regarding our organization and the "Life to the City" television broadcast to be true and accurate.

FURTHER AFFIANT SAYETH NOT.

Jason L. Johnson, Senior Pastor

SUBSCRIBED TO AND SWORN
before me this 16th day of January, 2012.

Notary Public
My Commission expires: 9/13/2013

STATE OF MISSISSIPPI
BOBBY DRAYTON-WARD
NOTARY PUBLIC
ID No. 94234
Commission Expires
Sept. 23, 2013
JACKSON COUNTY

Abundant Life
All Transactions for WLOX
January through December 2011

Type	Num	Date	Account	Amount
Jan - Dec 11				
Check	6629	12/29/2011	Operating Account -...	-335.00
Check	6614	12/22/2011	Operating Account -...	-335.00
Check	6602	12/15/2011	Operating Account -...	-335.00
Check	6589	12/8/2011	Operating Account -...	-335.00
Check	6580	12/1/2011	Operating Account -...	-335.00
Check	6564	11/23/2011	Operating Account -...	-335.00
Check	6542	11/16/2011	Operating Account -...	-335.00
Check	6529	11/9/2011	Operating Account -...	-335.00
Check	6521	11/3/2011	Operating Account -...	-335.00
Check	6504	10/27/2011	Operating Account -...	-335.00
Check	6486	10/20/2011	Operating Account -...	-335.00
Check	6471	10/6/2011	Operating Account -...	-335.00
Check	6460	9/29/2011	Operating Account -...	-335.00
Check	6460	9/29/2011	Operating Account -...	-335.00
Check	6447	9/22/2011	Operating Account -...	-335.00
Check	6443	9/15/2011	Operating Account -...	-335.00
Check	6438	9/11/2011	Operating Account -...	-335.00
Check	6427	9/8/2011	Operating Account -...	-335.00
Check	6406	9/1/2011	Operating Account -...	-335.00
Check	6392	8/25/2011	Operating Account -...	-335.00
Check	3186	8/19/2011	Operating Account -...	-335.00
Check	3184	8/10/2011	Operating Account -...	-335.00
Check	3181	7/26/2011	Operating Account -...	-335.00
Jan - Dec 11				

TOTAL: $7,705.00

Abundant Life
All Transactions for WXXV FOX 25
January through December 2011

Type	Num	Date	Account	Amount
Jan - Dec 11				
Check	6348	7/28/2011	Operating Account -...	-275.00
Check	6339	7/21/2011	Operating Account -...	-275.00
Check	6327	7/14/2011	Operating Account -...	-275.00
Check	6310	7/8/2011	Operating Account -...	-275.00
Check	6296	6/30/2011	Operating Account -...	-275.00
Check	6283	6/23/2011	Operating Account -...	-275.00
Check	6266	6/16/2011	Operating Account -...	-275.00
Check	6255	6/9/2011	Operating Account -...	-275.00
Check	6240	6/2/2011	Operating Account -...	-275.00
Check	6223	5/26/2011	Operating Account -...	-275.00
Check	6207	5/19/2011	Operating Account -...	-275.00
Check	6195	5/12/2011	Operating Account -...	-275.00
Check	6170	5/5/2011	Operating Account -...	-275.00
Check	6156	4/28/2011	Operating Account -...	-275.00
Check	6142	4/21/2011	Operating Account -...	-275.00
Check	6127	4/14/2011	Operating Account -...	-275.00
Check	6107	4/7/2011	Operating Account -...	-275.00
Check	6098	3/31/2011	Operating Account -...	-275.00
Check	6084	3/24/2011	Operating Account -...	-275.00
Check	6067	3/17/2011	Operating Account -...	-275.00
Check	6052	3/10/2011	Operating Account -...	-275.00
Check	6032	3/3/2011	Operating Account -...	-275.00
Check	6014	2/24/2011	Operating Account -...	-275.00
Check	6000	2/16/2011	Operating Account -...	-75.00
Check	5985	2/10/2011	Operating Account -...	-275.00
Check	5967	2/3/2011	Operating Account -...	-275.00
Check	5953	1/27/2011	Operating Account -...	-275.00
Check	5939	1/20/2011	Operating Account -...	-275.00
Check	5926	1/13/2011	Operating Account -...	-275.00
Check	5909	1/6/2011	Operating Account -...	-275.00
Jan - Dec 11				

TOTAL: $ 8,050.00

Abundant Life
All Transactions for WXXV FOX 25 (2)
January through December 2011

Type	Num	Date	Account	Amount
Jan - Dec 11				
Check	6628	12/29/2011	Operating Account -...	-75.00
Check	6613	12/22/2011	Operating Account -...	-75.00
Check	6603	12/15/2011	Operating Account -...	-75.00
Check	6588	12/8/2011	Operating Account -...	-150.00
Check	6565	11/23/2011	Operating Account -...	-75.00
Check	6557	11/17/2011	Operating Account -...	-75.00
Check	6536	11/10/2011	Operating Account -...	-75.00
Check	6522	11/3/2011	Operating Account -...	-75.00
Check	6503	10/27/2011	Operating Account -...	-75.00
Check	6472	10/6/2011	Operating Account -...	-75.00
Check	6461	9/29/2011	Operating Account -...	-75.00
Check	6461	9/29/2011	Operating Account -...	-75.00
Check	6448	9/22/2011	Operating Account -...	-75.00
Check	6442	9/15/2011	Operating Account -...	-75.00
Check	6428	9/8/2011	Operating Account -...	-75.00
Jan - Dec 11				

TOTAL: $1,200.00

But seek ye first the kingdom of God, and his righteousness; and all these things shall be added unto you.
Matthew 6:33

Divine Inspirations

8214 Groveland Rd
Ocean Springs
Mississippi 39564

Phone: 228-875-7976
Fax: 228-875-7976
E-mail: scott284@bellsouth.net

Billing Statement

Bill To:

Abundant Life Evangelistic Center
172 Rodenberg Ave
Biloxi, Mississippi 39531

Statement # 111230
Billing Date: 30 Nov, 2011
Account #: 08001
Due Date: 31 Dec, 2011

Date	Product	Description	Quantity	Amount	Total
11/6/2011	Broadcast Editing	The Things That Hinder Us From Obeying	1	$ 50.00	$ 50.00
11/13/2011	Broadcast Editing	The Importance of Changing Our Minds	1	$ 50.00	$ 50.00
11/20/2011	Broadcast Editing	Don't Give Up	1	$ 50.00	$ 50.00
11/27/2011	Broadcast Editing	The Cost of Discipleship	1	$ 50.00	$ 50.00
				$	$
		WLOX			
11/6/2011	Broadcast Editing	Keys To Prosperity & Success	1	$ 15.00	$ 15.00
11/13/2011	Broadcast Editing	The Lord's Prayer	1	$ 15.00	$ 15.00
11/20/2011	Broadcast Editing	Family Matters	1	$ 15.00	$ 15.00
11/27/2011	Broadcast Editing	Heaven's Response to Pentecost	1	$ 15.00	$ 15.00
				$	$
				Total	**$ 260.00**

REMITTANCE
Acc
Sta
Billi
Due
Am

$ 260 X 12 =
$ 3,120.00

Dat

Che

Am

Make Payment to: William C. Scott

Please remember to include the statement number on your check.

"For what shall it profit a man, if he shall gain the whole world, and lose his own soul?" Mark 8:36

INVOICE

WLOX
Biloxi Gulfport Pascagoula

WLOX
Send All Correspondence to:
208 Debuys Road
Biloxi, MS 39531-3501
Main: (228) 896-1313
Billing: (228) 896-0774

wlox.com

Invoice #	Invoice Date	Invoice Month	Invoice Period
623070-1	12/31/11	December 2011	12/01/11 - 12/04/11

Station	Account Executive	Sales Office	Sales Region
WLOX	Joe Martin	WLOX	Local

Advertiser	Product	Estimate Number
Abundant Life		

Billing Address:

Abundant Life
Attention: Accounts Payable
172 Rodenberg Avenue
Biloxi, MS 39531

Flight Dates	Order #	Alt Order #
12/04/11 - 12/04/11	623070	

Billing Calendar	Billing Type
Calendar	Cash

Special Handling
Cash In Advance

IDB #	Advertiser Code	Product Code

Agency Ref	Advertiser Ref

Send Payment To:

WLOX
Lockbox #1380
P.O. Box 11407
Birmingham, AL 35246-1380

Line	Start Date	End Date	Description	Start/End Time	MTWTFSS	Length	Spots/ Week	Rate	Type
1	12/04/11	12/04/11	PD PGM SU 1030-11 AM	PD PGM SU 1030-'	------S	28:30	1	$335.00	NM

Weeks:	Start Date	End Date	MTWTFSS	Spots/Week	Rate
	11/28/11	12/04/11	------S	1	$335.00

Spots: #	Ch	Day	Air Date	Air Time	Description	Start/End Time	Length	Ad-ID	Rate	Type
2	WLOX	Su	12/04/11	10:30 AM	PD PGM SU 1030-11 AM	PD PGM SU 1030-'	28:30	APP1543	$335.00	NM

Total Spots 1 Net Total **$335.00**

Payment Terms 30 Days

We Warrant that the actual broadcast information shown on this invoice was taken from the Program Log and will be available, on request, for inspection by the advertiser or agency for 12 months from the date of invoice. Our Terms, Where Credit Has Been Extended, are Net 30 Days From Date of Invoice.

This station does not discriminate in advertising contracts on the basis of race or ethnicity. Any provision in any order or agreement for advertising that purports to discriminate on the basis of race or ethnicity, even if handwritten, typed or otherwise made a part of a particular contract, is hereby rejected.

INVOICE

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Biloxi Gulfport Pascagoula

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Billing: (228) 896-0774

wlox.com

Invoice #	Invoice Date	Invoice Month	Invoice Period
623076-1	12/31/11	December 2011	12/01/11 - 12/25/11

Station	Account Executive	Sales Office	Sales Region
WLOX	Joe Martin	WLOX	Local

Advertiser	Product	Estimate Number
Abundant Life		

Billing Address:

Abundant Life
Attention: Accounts Payable
172 Rodenberg Avenue
Biloxi, MS 39531

Flight Dates	Order #	Alt Order #
12/25/11 - 12/25/11	623076	

Billing Calendar	Billing Type
Calendar	Cash

Special Handling
Cash In Advance

IDB #	Advertiser Code	Product Code

Agency Ref	Advertiser Ref

Send Payment To:

WLOX
Lockbox #1380
P.O. Box 11407
Birmingham, AL 35246-1380

Line	Start Date	End Date	Description	Start/End Time	MTWTFSS	Length	Spots/ Week	Rate	Type
1	12/25/11	12/25/11	PD PGM SU 1030-11 AM	PD PGM SU 1030-'	------S	28:30	1	$335.00	NM

Weeks:	Start Date	End Date	MTWTFSS	Spots/Week	Rate
	12/19/11	12/25/11	------S	1	$335.00

Spots: # Ch	Day	Air Date	Air Time	Description	Start/End Time	Length	Ad-ID	Rate	Type
2 WLOX	Su	12/25/11	10:30 AM	PD PGM SU 1030-11 AM	PD PGM SU 1030-'	28:30	APP1557	$335.00	NM

Total Spots	1	Net Total	$335.00

Payment Terms 30 Days

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INVOICE

WLOX
Biloxi Gulfport Pascagoula

WLOX
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208 Debuys Road
Biloxi, MS 39531-3501
Main: (228) 896-1313
Billing: (228) 896-0774

wlox.com

Invoice #	Invoice Date	Invoice Month	Invoice Period
623074-1	12/31/11	December 2011	12/01/11 - 12/18/11

Station	Account Executive	Sales Office	Sales Region
WLOX	Joe Martin	WLOX	Local

Advertiser	Product	Estimate Number
Abundant Life		

Billing Address:

Abundant Life
Attention: Accounts Payable
172 Rodenberg Avenue
Biloxi, MS 39531

Flight Dates	Order #	Alt Order #
12/18/11 - 12/18/11	623074	

Billing Calendar	Billing Type
Calendar	Cash

Special Handling
Cash In Advance

Send Payment To:

WLOX
Lockbox #1380
P.O. Box 11407
Birmingham, AL 35246-1380

IDB #	Advertiser Code	Product Code

Agency Ref	Advertiser Ref

Line	Start Date	End Date	Description	Start/End Time	MTWTFSS	Length	Spots/ Week	Rate	Type
1	12/18/11	12/18/11	PD PGM SU 1030-11 AM	PD PGM SU 1030-'	------S	28:30	1	$335.00	NM

Weeks:	Start Date	End Date	MTWTFSS	Spots/Week	Rate
	12/12/11	12/18/11	------S	1	$335.00

Spots: #	Ch	Day	Air Date	Air Time	Description	Start/End Time	Length	Ad-ID	Rate	Type
2	WLOX	Su	12/18/11	10:30 AM	PD PGM SU 1030-11 AM	PD PGM SU 1030-'	28:30	APP1554	$335.00	NM

Total Spots 1 Net Total **$335.00**

Payment Terms 30 Days

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INVOICE

WLOX
Biloxi Gulfport Pascagoula

WLOX
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208 Debuys Road
Biloxi, MS 39531-3501
Main: (228) 896-1313
Billing: (228) 896-0774

wlox.com

Invoice #	Invoice Date	Invoice Month	Invoice Period
623072-1	12/31/11	December 2011	12/01/11 - 12/11/11

Station	Account Executive	Sales Office	Sales Region
WLOX	Joe Martin	WLOX	Local

Advertiser	Product	Estimate Number
Abundant Life		

Billing Address:

Abundant Life
Attention: Accounts Payable
172 Rodenberg Avenue
Biloxi, MS 39531

Flight Dates	Order #	Alt Order #
12/11/11 - 12/11/11	623072	

Billing Calendar	Billing Type
Calendar	Cash

Special Handling
Cash In Advance

IDB #	Advertiser Code	Product Code

Agency Ref	Advertiser Ref

Send Payment To:

WLOX
Lockbox #1380
P.O. Box 11407
Birmingham, AL 35246-1380

Line	Start Date	End Date	Description	Start/End Time	MTWTFSS	Length	Spots/ Week	Rate	Type
1	12/11/11	12/11/11	PD PGM SU 1030-11 AM	PD PGM SU 1030-	------S	28:30	1	$335.00	NM

Weeks:	Start Date	End Date	MTWTFSS	Spots/Week	Rate
	12/05/11	12/11/11	------S	1	$335.00

Spots: #	Ch	Day	Air Date	Air Time	Description	Start/End Time	Length	Ad-ID	Rate	Type
2	WLOX	Su	12/11/11	10:30 AM	PD PGM SU 1030-11 AM	PD PGM SU 1030-	28:30	APP1550	$335.00	NM

Total Spots	1	Net Total	$335.00

Payment Terms 30 Days

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Abundant Life Evangelistic Center

Our ministry's main source of income derives from contributions made from ALEC members and different communities through the calendar year.

Main expenditures

- Mississippi Power
- AT & T
- Advanced Disposal
- City of Biloxi
- WJZD
- WXXV 2
- Clear Channel Broadcasting
- WLOX
- Kentwood
- Coast Bench Advertising
- Coast Transit
- Payroll
- Safety Systems
- Divine Inspirations
- The Sun Herald

Form **941 for 2011:** **Employer's QUARTERLY Federal Tax Return** 970111

(Rev. January 2011) Department of the Treasury – Internal Revenue Service OMB No. 1545-0029

(EIN) Employer identification number [redacted]

Name (not your trade name) ABUNDANT LIFE EVANGELISTIC MINISTRY

Trade name (if any) Abundant Life

Address 172 RODENBERG AVENUE

BILOXI MS 39531

Report for this Quarter of 2011 (Check one.)

- ☐ 1: January, February, March
- ☐ 2: April, May, June
- ☐ 3: July, August, September
- ☒ 4: October, November, December

QBMT2901 03/02/11

Part 1: Answer these questions for this quarter.

1 **Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4)** 1 2

2 **Wages, tips, and other compensation** 2 16,382.28

3 **Income tax withheld from wages, tips, and other compensation** 3 1,661.00

4 **If no wages, tips, and other compensation are subject to social security or Medicare tax** ..... ☐ **Check and go to line 6e.**

	Column 1		Column 2
5a Taxable social security wages	16,382.28	x .104 =	1,703.76
5b Taxable social security tips		x .104 =	
5c Taxable Medicare wages & tips	16,382.28	x .029 =	475.09

For 2011, the employee social security tax rate is 4.2% and the Medicare tax rate is 1.45%. The employer social security tax rate is 6.2% and the Medicare tax rate is 1.45%

5d **Add Column 2 lines 5a, Column 2 line 5b, and Column 2 line 5c** 5d 2,178.85

5e **Section 3121(q) Notice and Demand – Tax due on unreported tips(see instructions)** 5e

6a **Reserved for future use.**

6b **Reserved for future use.**

Do Not Complete Lines 6a-6d

6c **Reserved for future use.** 6d

6e **Total taxes before adjustments** (add lines 3, 5d, and 5e) 6e 3,839.85

7 **Current quarter's adjustment for fractions of cents** 7

8 **Current quarter's adjustment for sick pay** 8

9 **Current quarter's adjustments for tips and group-term life insurance** 9

10 **Total taxes after adjustments.** Combine lines 6e through 9 ..... 10 3,839.85

11 **Total deposits, including prior quarter overpayments** 11

12a **COBRA premium assistance payments** (see instructions) 12a

12b **Number of individuals provided COBRA premium assistance**

13 **Add lines 11 and 12a** 13

14 **Balance due.** If line 10 is more than line 13, enter difference and see instructions 14 3,839.85

15 **Overpayment.** If line 13 is more than line 10, enter difference _____ **Check one:** ☐ **Apply to next return.** ☐ **Send a refund.**

► **You MUST complete both pages of Form 941 and SIGN it.** Next ►

For Privacy Act and Paperwork Reduction Act Notice, see the Payment Voucher. BAA Form **941** (Rev. 1-2011)

Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029 970311

Calendar Year 2011

Department of the Treasury — Internal Revenue Service

Employer identification number [redacted]

Name (not your trade name) ABUNDANT LIFE EVANGELISTIC MINISTR

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was $100,000 or more. Enter your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Report for this Quarter

- [ ] 1: January, February, March
- [ ] 2: April, May, June
- [ ] 3: July, August, September
- [X] 4: October, November, December

Month 1

1		9		17		25	
2		10		18		26	
3		11		19		27	499.36
4		12		20	125.60	28	
5		13	499.34	21		29	
6	115.84	14		22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 1: 1,240.14

Month 2

1		9		17	127.40	25	
2		10	499.34	18		26	
3	129.24	11		19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	
7		15		23	499.34	31	
8		16		24			

Tax liability for Month 2: 1,255.32

Month 3

1	98.84	9		17		25	
2		10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21		29	119.42
6		14		22	499.33	30	
7		15	127.44	23		31	
8	499.36	16		24			

Tax liability for Month 3: 1,344.39

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ►

Total must equal line 10 on Form 941 or Form 941-SS.

Total liability for the quarter: 3,839.85

Name (not your trade name): ABUNDANT LIFE EVANGELISTIC MINISTRY INC

Employer identification number (EIN): [redacted]

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 MS **Enter the state abbreviation for the state where you made your deposits** OR **enter "MU" if you made your deposits in multiple states.**

17 **Check one:**

☐ **Line 10 on this return is less than $2,500 or line 10 on the return for the preceding quarter was less than $2,500, and you did not incur a $100,000 next-day deposit obligation during the current quarter.** If you meet the de minimis exception based on the prior quarter and line 10 for the current quarter is $100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☒ **You were a monthly schedule depositor for the entire quarter.** Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability:	**Month 1**	1,240.14
	Month 2	1,255.32
	Month 3	1,344.39
	Total liability for quarter	3,839.85 **Total must equal line 10.**

☐ **You were a semiweekly schedule depositor for any part of this quarter.** Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

18 **If your business has closed or you stopped paying wages** ☐ Check here, and

enter the final date you paid wages _____.

19 **If you are a seasonal employer and you do not have to file a return for every quarter of the year** ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See instructions for details.

☐ Yes. Designee's name and phone number _____

QBMT2902 03/02/11

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS. _____

☒ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ **Sign your name here** _____

Print your name here: La Tonya Woods

Print your title here: Financial Manager

Date _____

Best daytime phone: (228) 436-6255

Paid Preparer's Use Only

Check if you are self-employed ☐

Preparer's name _____ PTIN _____

Preparer's signature _____ Date _____

Firm's name (or yours if self-employed) _____ EIN _____

Address _____ Phone _____

City _____ State _____ ZIP code _____

alecadmin

From: Alan Peacock [peacock63@comcast.net]
Sent: Friday, January 13, 2012 1:26 PM
To: alecadmin@cableone.net
Subject: Closed Captioning for WLOX Program

Alec,

Good morning! It was a please to speak with you earlier today. Per our conversation, we would be happy to provide realtime closed captioning services for your program on WLOX. I have worked with WLOX before and we are already set up for remote realtime captioning. Basically, we will dial in and caption the program live as it goes to air.

Our rates are $65 per 30-min program. If the show is recorded with captioning and then re-run on a different date, that should have the captions on it and, therefore, we would not need to caption on that date.

We invoice on the 1st of each month for all work done the previous month. Just let me know the name and address of the person to invoice and I can have that ready to go.

If you have a program or agenda and can send us in advance, that really helps us. Any prep is helpful! So if you know what hymns you will sing or the scripture passage for the sermon, let us know in advance and we can be better prepared for that as well.

I will look forward to hearing from you! Thank you!

Alan Peacock
REPORT IT!
CAPTION IT!
1960 Old Government Street
Mobile, AL 36606
Voice: 251-476-6327
Fax: 251-476-6427
http://www.caption-it.com
Yahoo IM: alanpeacock
peacock63@comcast.net

Sent from my Mac Pro

From: Jenny Carson (jcarson@uscaptioning.com)
To: scott284@bellsouth.net;
Date: Mon, January 16, 2012 3:09:27 PM
Cc:
Subject: U.S. Captioning Company

Hello Scott

This email is going to be very long, but it's full of information for you. I spoke with Dave Vincent over at WLOX, and he said that they will handle your captioning for you. So, the bit you can put into your waiver request is:

WLOX-TV (DMA163 Biloxi-Gulfport, MS) currently has a closed captioning vendor that handles closed captioning for the station. This vendor provides closed captioning services to the station for $85/program hour. General Manager Dave Vincent of WLOX has confirmed that the price to Abundant Life would be $85/program hour ($42.50 per half hour) to utilize their vendor's contract and station equipment.

Dave asked that you inform the station as soon as you can as to whether or not you will need captioning for Sunday January 22nd. I personally request that you inform him of your need or lack of by 4 pm Central time Friday at the latest. Due to the increased captioning hours starting that day, we prefer scheduling to be done sooner than later.

In addition, there is the Disabled Access Credit, and it is reported on IRS form 8826. I encourage you to check with your tax advisor and see if you qualify for this credit. It may provide you with financial assistance to help provide captioning for your programming.

I've included the original posting of the information by the FCC in case you need it. It gives a complete list of the waivers revoked, and the file number so you can look up different organizations.
http://transition.fcc.gov/Daily_Releases/Daily_Business/2011/db1031/FCC-11-159A1.pdf

You can go to http://fjallfoss.fcc.gov/ecfs/comment_search/input?z=jayk0 . The Proceeding number is 06-181 and under Advanced options, the File Number is what you enter, make sure that there are four digits, like 0525. (remove the date as well, only those two boxes should be filled in, and you'll get all the information from the FCC). The attached file is a screen shot of how the boxes should look if you are searching for previous filings. The document attached is a screenshot of how to use the search engine at the site.

For an example of a church that has put in their request, and who looks to have done a great job of the information, Elizabethton Church of Christ is one to search using the information above. I've spoken with them, and they haven't received word yet on if they are exempt or not, but they are in the system.

From http://transition.fcc.gov/cgb/dro/caption_exemptions.html , this is the information found on that page. I personally recommend that you have all of the information the FCC lists here so your waiver has a better chance of going through. Even if you have to caption for a Sunday or two, it would be more cost effective to have your waiver request go through. It may take up to two weeks (according to the information below) to have proof that your waiver request has been received.

The Commission's rules provide procedures for petitioning the Commission for an exemption from the closed captioning rules where compliance with the rules would be economically burdensome. Exemptions may be granted, in whole or in part, for a channel of video programming, a category or type of video programming, an individual video service, a specific video program, or a video programming provider. A petition for an exemption must be supported by sufficient evidence to demonstrate that compliance with the closed captioning requirements would be economically burdensome (would result in a "significant difficulty or expense").

The Commission must consider the following factors in making an economically burdensome determination:

1. the nature and cost of the closed captions for the programming;
2. the impact on the operation of the provider or program owner;
3. the financial resources of the provider or program owner; and

4. the type of operations of the provider or program owner.

The petitioner also may present for the Commission's consideration "any other factors the petitioner deems relevant to the Commission's final determination," including alternatives that might constitute a reasonable substitute for closed captioning. **There is no form to fill out.**

Specifically, each petition should contain current documentation in accordance with the original factors outlined in section 713(e) of the Communications Act and Section 79.1(f) of the Commission's rules, to support a claim that providing closed captions would be economically burdensome (would result in a "significant difficulty or expense") as defined by the criteria listed above. In order to make such a showing, each petitioner must provide documentation of its financial status to demonstrate its inability to afford closed captioning. In addition, petitioners seeking an exemption should verify in their requests that they have obtained information about the costs they would incur to caption their programming, and that they have sought closed captioning assistance from their video programming distributors, as well as note the extent to which such assistance has been provided or rejected. Finally, each petitioner must indicate whether it has sought additional sponsorship sources or other sources of revenue for captioning and show that it does not have the means to provide captioning for its programming. **Petitions must also be supported by an affidavit.** Affidavit is defined in Webster's as "a written statement made under oath before an official."

Failure to support an exemption request with adequate explanation and evidence to make these showings will result in dismissal of the request.

Each petition that provides sufficient information will be placed on public notice, pursuant to the Commission's rules, and posted in the Commission's Electronic Comment Filing System (ECFS), to permit interested persons to file comments or oppositions to the petition. Comments and oppositions to the petition generally are due within 30 days from the date of the public notice. All comments and oppositions must reference **CG Docket No. 06-181 and contain the case identifier** (CGB-CC-XXXX) for that petition. Comments and oppositions sent via e-mail or faxed to the Commission will not be considered. Comments and oppositions must be served on the petitioner at the address found on the petition, and include a certification that they have been served on the petitioner.

Any reply filed by a petitioner to the comments in the record is due 20 days after the comment deadline. Replies to comments or oppositions must be served on the commenting or opposing party and shall include a certification that the commenter was served with a copy.

An original and two (2) copies of all comments, oppositions, and replies must be filed with the Commission. Filings may be sent by hand or messenger delivery in accordance with the filing instructions below for petitions.

All petitions and responsive pleadings must contain a detailed, full showing, supported by affidavit, of any facts or considerations relied on.

We will conduct an individual review of each petition to determine the extent to which providing captioning would be economically burdensome for the petitioner, based on information provided in the petition and any comments received.

Instructions for Filing a Closed Captioning Exemption Petition

You must send the FCC an original and two (2) copies of your petition for closed captioning. Filings must be sent by hand or messenger delivery, commercial overnight courier, or by first class or overnight U.S. Postal Service mail.

For U.S. Postal Service mail, including Express Mail, Priority Mail, and First Class Mail, please use the following address:

Office of the Secretary
Federal Communications Commission
Attention: Disability Rights Office, Room 3-B431
445 12th Street, SW

Washington, DC 20554

For commercial overnight mail, such as Federal Express or United Parcel Service, please use the following address:

Office of the Secretary
Federal Communications Commission
Attention: Disability Rights Office, Room 3-B431
9300 East Hampton Drive
Capitol Heights, MD 20743

Electronic filing and faxes of petitions will not be accepted.

We will acknowledge receipt of your petition via postal mail. However, given delays associated with receiving postal mail at the Commission, please wait at least two weeks before contacting Commission staff to make inquiries about whether your petition has been received. **You must include the case identifier number in all correspondence with the Commission regarding your petition.**

Please note that pursuant to Commission rules, the petition, as well as any supporting financial information provided, will be available for public inspection in the Commission's Reference Information Center and on the Commission's website. **As such, petitioners should redact social security numbers and employee identification numbers from their submissions.** Petitioners requesting confidential treatment of any information contained in a petition must specifically request such treatment in writing. Please note, however, that the "public version" of the petition must contain sufficient documentation to support the petitioner's claim that closed captioning would be economically burdensome.

Pursuant to the closed captioning rules, during the pendency of an economically burdensome determination, the video programming subject to the request for exemption shall be considered exempt from the closed captioning requirements. The "pending by" date is the date that the FCC receives the petition, indicated by the FCC's mailroom stamp.

If you have questions regarding this process please e-mail captioningexemption@fcc.gov.

Sincerely,

Jenny M. Carson
Captioning Sales Director
U.S. Captioning Company, Inc.
Country World Productions, Inc.
Phone: (920) 338-9201
Fax: (920) 338-9202
Confidentiality Notice: The enclosed documents and any information pertaining to a Real Time Closed Captioning including the methodology, pricing, strategies, structure, etc. provided by U.S Captioning Company, has been exclusively developed by and is owned by U.S Captioning Company. The information is strictly confidential, shall not be shared with any other third party without the express written permission of U.S Captioning Company, and shall not be used in any way for personal or financial gain without the involvement of U.S Captioning Company. If pricing provided is to be used to illustrate undue burden or posted publicly, please remove U.S Captioning Company's name from the filing or post.

ABUNDANT LIFE EVANGELISTIC

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

ABUNDANT LIFE EVANGELISTIC

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,

Nelson A. Brooke

Nelson A. Brooke
District Director

Enclosure(s):
Addendum

ABUNDANT LIFE EVANGELISTIC

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

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST. NW
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: AUG 03 1995

ABUNDANT LIFE EVANGELISTIC
MINISTRY, INC.
C/O ABUNDANT LIFE EVANGELISTIC CENTER
P.O. BOX 756
OCEAN SPRINGS, MS 39566-0756

Employer Identification Number:
[redacted]
Case Number:
585178011
Contact Person:
DENNIS PHILLIPS
Contact Telephone Number:
(404) 331-0172
Accounting Period Ending:
December 31
Form 990 Required:
No
Addendum 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(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 sections 509(a)(1) and 170(b)(1)(A)(i).

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. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. 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)(1) 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)(1) organization.