

Church Alive, Inc.
Eligibility Exhibit
LPFM Application
Facility #192941

The instant application seeks an authorization for a new LPFM construction permit for Church Alive, Inc. (the “Applicant”).

The Applicant is eligible for an LPFM station authorization under 47 C.F.R. Section 73.503 of the Commission’s rules, which applies to LPFM stations pursuant to 47 C.F.R. Section 73.801. 47 C.F.R. Section 73.503 provides that a noncommercial educational (“NCE”) FM broadcast station “will be licensed only to a nonprofit educational organization and upon showing that the station will be used for the advancement of an educational program.”

The Commission has previously determined that the three basic NCE eligibility requirements are: (1) nonprofit educational organization; (2) an educational goal or purpose; and (3) use of station programming to further that educational purpose. As more fully described below, the Applicant identified in the instant application and the proposed use of the LPFM station meets each of the NCE eligibility requirements.

The Applicant is a nonprofit educational organization

The applicant is a nonprofit education organization incorporated in the State of Mississippi. The Applicant was formed as a nonprofit corporation on January 22, 1966. Evidence from the Mississippi Secretary of State of the Applicant’s formation on that date is attached hereto.

Furthermore, a determination letter from the Internal Revenue service dated June 17, 1999 accompanies the instant application.

The Applicant possesses an educational goal or purpose

The Applicant is a church and its educational purpose is to teach individuals about Jesus Christ and biblical principles.

The Commission has made it clear that an applicant organization such as a church or ministry may operate channels reserved for NCE stations.¹ In *Way of the Cross*, the Commission stated that “noncommercial, educational organizations, even though religiously oriented, can qualify upon an appropriate showing for licenses on reserved channels.”

The Applicant will use the station to further the Applicant’s educational purpose.

The station and its programming will further the Applicant’s educational purpose.

The requirement that NCE licensees provide programming that advances an educational objective may be satisfied by a variety of programs, including, but not limited to, “instructional programs, programming selected by students, bible study, cultural programming, in-depth news coverage, and children's programs such as *Sesame Street* that entertain as they teach.”²

Here, the Applicant will program the station with spoken-word teaching programs about Jesus Christ and the Christian faith, music performed by Christian artists and sermons produced by local ministers.

The Applicant is prepared to submit additional information regarding its educational purpose and the proposed use of the station upon request. However, it is respectfully submitted that the foregoing establishes its eligibility pursuant to established precedent to apply for the facility proposed in the instant Application.

¹ *Way of the Cross of Utah, Inc.*, Memorandum Opinion and Order, 101 FCC 2d 1368 (1985) (“*Way of the Cross*”).

² *In the Matter of Reexamination of the Comparative Standards for Noncommercial Educational Applicants*, Further Notice of Proposed Rulemaking, 13 FCC Rcd 21167, 21169 (1998).

STATE OF MISSISSIPPI

SECRETARY OF STATE'S OFFICE

ERIC CLARK
SECRETARY OF STATE
JACKSON, MISSISSIPPI

MISSISSIPPI CORPORATION INFORMATION SYSTEM

Corporation Name:
CHURCH ALIVE, INC.

Corp ID: 0626152
Filed: 01/22/1996 AT 8:00 A. M.



ERIC CLARK
Secretary of State

Filing Fee Receipt: \$50.00



Secretary of State
P.O. Box 136
Jackson, MS 39205
(601) 359-1333

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 17 1999

CHURCH ALIVE INC
C/O PASTOR GENE AMASON
POST OFFICE BOX 1261
MAGEE, MS 39111

Employer Identification Number:
64-0839532

DLN:
319167116

Contact Person:

LISA E SUARDI ID# 52487

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Form 990 Required:
No

Addendum Applies:
No

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, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

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

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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.

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 \$20 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 \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are

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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.

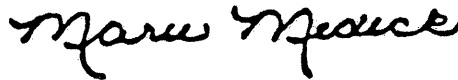
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal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

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,



District Director

Enclosure(s):