Federal Communications Commission 1919 M St., N.W. Washington, D.C. 20554

News media information 202 / 418-0500 Fax-On-Demand 202 / 418-2830 Internet: http://www.fcc.gov ftp.fcc.gov

> DA 98-55 January 14, 1998

Approved by OMB 3060-0812 Expires 06/30/98.

DOCUMENTATION OF NONPROFIT EXEMPTION FROM REGULATORY FEES

Nonprofit entities are exempt from paying FCC annual regulatory fees if they claim nonprofit status under Section 501 of the Internal Revenue Service (IRS) Code, 26 U.S.C. § 501 or are certified, or otherwise authorized, as a nonprofit entity by a state or other governmental authority. 47 CFR § 1.1162(c).

The Commission, in MD Docket No. 96-186, decided to require all nonprofit entities that are exempt from payment of regulatory fees, to make a one-time filing of documentation of their exempt status. See Assessment and Collection of Regulatory Fees for Fiscal Year 1997, FCC 97-384, released October 27, 1997, 62 FR 59822 (November 5, 1997); see also 47 CFR § 1.1162(c).

Documentation of a entity's nonprofit status will improve the Commission's administration of its regulatory fee program in several ways. Compilation of a comprehensive list of all nonprofit entities will ensure that the assessment of regulatory fees is based on an accurate count of those required to pay fees. An accurate count will result in more equitable fees for all those who must pay. Additionally, the new documentation requirement will reduce the number of cases the Commission must review to resolve nonpayment of fees issues.

All nonprofit entities must submit documentation attesting to their nonprofit status by March 2, 1998. After this date, newly licensed or operating nonprofit entities must submit documentation of their exempt status within 60 days of receipt of license, authorization, permit, or of commencing operation. For-profit purchasers or assignees of stations or facilities previously owned by nonprofit entities must also notify the Commission of the reassignment within 60 days of the purchase or reassignment. Those entities who are required to file and the documents they must file are listed on the attachment. Appropriate documentation supporting nonprofit status includes the following:

1) A current IRS Determination Letter stating that the entity is exempt from Federal taxes in accordance with Section 501 of the IRS Code. The name of the entity must be clearly identified in the IRS Determination Letter. If the name of the entity is different than the name shown on a Commission license or other authorization, an explanation must be included in a cover letter transmitting the documentation to the Commission.

- (2) A current certification of nonprofit status from a state or other government authority. If the name of the entity is different than the name shown on a Commission license or other authorization, an explanation must be included in a cover letter transmitting the documentation to the Commission.
- (3) A letter of explanation in those instances where an entity possesses nonprofit status but is not required to obtain IRS documentation or certification from a governmental authority.
- (4) Entities filing for exemption must also provide the name and telephone number of a contact person in a cover letter or attachment accompanying their nonprofit documentation letter or certification.

All required documentation and notifications discussed in this Public Notice must be submitted to:

Federal Communications Commission
Office of the Secretary
Attention: Financial Operations Division - Billings and Collections Branch
Washington, D.C. 20554

The following ARE NOT REQUIRED to submit any documentation of nonprofit status:

- o Amateur radio licensees and other payers of small regulatory fees where such fees are paid in advance for the term of the license
- o Federal, State, and Local Government entities
- o Permittees or licensees of noncommercial educational radio and television stations
- o Instructional Television Fixed Service (ITFS) licensees

Should you have any questions concerning any of the requirements contained in this Public Notice, please call the Commission's Fees Hotline at (202) 418-0220 or contact the Hotline by e-mail at mcontee@fcc.gov.

FCC NOTICE TO INDIVIDUALS REQUIRED BY THE PRIVACY ACT AND THE PAPERWORK REDUCTION ACT

personal information we request in this notice. We will use the information you provide to determine whether nonprofit entities are exempt from paying FCC annual regulatory fees if they claim nonprofit status under Section 501 of the Internal Revenue Service (IRS) Code, 26 U.S.C. 501. If we believe there may be a violation or potential violation of a FCC statute, regulation, rule or order, your documentation may be referred to the Federal, state or local agency responsible for investigating, prosecuting, enforcing or implementing the statute, rule, regulation or order. In cortain cases, the information in your documentation may be disclosed to the Department of Justice or a court or adjudicative body when (a) the FCC; or (b) any employee of the FCC; or (c) the United States Government, is a party to a proceeding before the body or has an interest in the proceeding.

If you owe a past due debt to the federal government, any information you provide may also be

disclosed to the Department of Treasury Financial Management Service, other federal agencies and/or your employer to offset your salary, IRS tax refund to other payments to collect that debt. The FCC may also provide this information to these agencies through the matching of computer records when authorized.

We have estimated that each response to this collection of information will take .05 hours. Our estimate includes the time to read the instructions, look through existing records, gather and maintain requried data, and actually complete and review the form or response. If you have any comments on this estimate, or on how we can improve the collection and reduce the burden it causes you, please write the Federal Communications Commission, AMD-PERM, Paperwork Reduction Project (3060-0812), Washington, D. C. 20554. We will also accept your comments via the Internet if you send them to jboley@fcc.gov. Please DO NOT SEND COMPLETED INFORMATION REQUIRED ON THE PUBLIC NOTICE TO THIS ADDRESS.

You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid OMB control number or if we fail to provide you with this notice. This collection has been assigned an OMB control number of 3060-0812.

THE FOREGOING NOTICE IS REQUIRED BY THE PRIVACY ACT OF 1974, P.L. 93-579, DECEMBER 31, 1974, 5 U.S.C. 552a(e)(3), AND THE PAPERWORK REDUCTION ACT OF 1995, P.L. 104-13, October 1, 1995, 44 U.S.C. 3507.

- FCC-

The following chart lists the categories of licensees who must file and the information they must submit. Parties filing for exemption must also provide the name and telephone number of a contact person in a cover letter or attachment accompanying their non-profit documentation letter or certification.

Category	Identifying Information To Be submitted	Information Current As Of
Nonprofit commercial wireless radio services licensees	Name of exempt entity and associated call sign(s)	December 31, 1997
Nonprofit cable television systems	Name of exempt entity and associated community unit(s) identifiers	December 31, 1997
Nonprofit common carriers and other nonprofit entities reporting interstate toll service revenue to the TRS Fund	Name of exempt entity	October 1, 1997
Nonprofit licensees of translators, boosters, low power television stations & auxiliaries	Name of exempt entity and associated call sign(s) or community of license	October 1, 1997
Nonprofit satellite (space station) and earth station licensees	Name of exempt entity and name of satellite, call sign or other identifier	October 1, 1997
Nonprofit common carriers and other nonprofit entities providing international bearer circuits	Name of exempt entity	October 1, 1997
Other nonprofit entities licensed or authorized by the Commission to provide telecommunications services	Name of exempt entity and any identifying information that would allow the Commission to readily identify the applicable service category	October 1, 1997
Nonprofit commercial radio and television station licensees	Name of exempt entity, associated call sign(s) and community of license	October 1, 1997