

Internal Revenue Service

District
Director

Entered in POG

Department of the Treasury

for WMVS / WMVT-TV

316 N. Robert St., St. Paul, Minn. 55101

Person to Contact: Mrs. Womask *KI*

Telephone Number: 612-725-7344

Refer Reply to: EO:1902:EDW:cm

Date: January 28, 1977

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JAN 31 1977

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EX-111
OF 100

Milwaukee Area Technical College
1015 North 6th Street
Milwaukee, Wisconsin 53203

Gentlemen:

This is in reply to your inquiry wherein you request a statement of tax exempt status.

Since your organization is an integral part of a state government, you would not qualify for tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

However, you are exempt from Federal income tax as an instrumentality of government under Section 115 of the Code.

Contributions to your organization are deductible under the provisions of Section 170 of the Internal Revenue Code.

Very truly yours,

C. D. Switzer
C. D. Switzer
District Director

*Pay WMVS WMVT TV, grants
directly to that name, as
it is a division (non profit)
of MATC (govt agency).
See ~~file~~ attached for further notes.*

*pus
2/5/73*

File

M E M O R A N D U M

TO: Robert Berkopec
FROM: Pat Woehrer
DATE: February 2, 1993
RE: Tax exempt status of WMVS/WMVT-TV

According to Joe Bauer, Accounting Manager for WMVT/WMVT-TV:

The TV station is structured as a division of MATC, with the college holding the license for the TV station under government guidelines, and MATC operating as a non-taxable government agency.

The TV station receives 11% of its funding from MATC, 72% from Channel 10 & 36 Friends, Inc., a separate 501(c)(3) chartered corporation established for the purpose of fundraising; and the balance from the federal government.

The TV station is not a profit-making venture of MATC.

WMVS/WMVT-TV does not use the Friends corporation account for receiving project grant checks because it slows down the process of funds application, and complicates the fundraising total (for matching federal grant). Therefore, WMVS WMVT-TV requests checks be made payable to the station name, however, it is acceptable to also have MATC's name on the check. (ch)

cc: WMVS/WMVT-TV file