

WNET/Thirteen

Department of the Treasury

District Director  
Internal Revenue Service

Date:

December 11, 1970

In reply refer to:

AM:F:610:CS

264-1608

Educational Broadcasting Corp.  
(a/k/a Channel 13 /WNET/NET)

304 West 58th Street  
New York, New York 10019

Entered in PCG

Date of Exemption: 5/55  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

*William H. Jones*

District Director

From

To

Item Changed

Name change from Channel 13/WNET  
(a/k/a Educational Broadcasting Corp.)

Internal Revenue Service  
Washington, DC 20224

Date:

In reply refer to:

11-09-70

CHANNEL 13/WEDT  
304 W. 52th Street  
NEW YORK, N.Y.

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

*J. A. Treles*

Chief, Rulings Section  
Exempt Organizations Branch

FORM 11-0714 (8-70) (CONTINUOUS)



U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

IN REPLY REFER TO

T:P:EO:2

TEC

NOV 24 1964

Educational Broadcasting  
Corporation  
1657 Broadway (Note New Address: 304 West 58 St.)  
New York, New York 10019

Gentlemen:

This is in reference to your application for a definitive ruling holding you exempt from Federal income tax under section 501(a) of the Internal Revenue Code.

On the basis of your stated educational purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name and address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are liable for filing the annual information return, Form 990-A, on or before the 15th day of the fifth month after the close of your annual accounting period, which ends June 30.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

Educational Broadcasting  
Corporation

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director, as should any questions concerning excise, employment or other Federal taxes.

Your attention is called to the provisions of section 501(c)(3) of the Code under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

This ruling is also applicable to you under your former name of Educational Television of the Metropolitan Area, Inc.

Your District Director of Internal Revenue in Manhattan, New York, is being advised of this action.

Very truly yours,



Chief, Exempt Organizations Branch