



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
TOLEDO 1, OHIO

Had Building
429 Summit Street

IN REPLY REFER TO
431
WMV

Mr. Slater
The Greater Toledo Educational Television Foundation
121 Southard Avenue
Toledo 2, Ohio

NOV 6 1959

Gentlemen:

Our determination letter to you dated August 5, 1958 concerning your exemption from income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 contained the following paragraph.

"It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Internal Revenue Code, as you come within the specific exceptions contained in section 6033(a) of the Code."

This paragraph was included in error. The following paragraph should have been included in its place.

"You are required, however, to file an information return, Form 990-A, annually, with the District Director of Internal Revenue so long as this exemption remains in effect. This form may be obtained from the District Director of Internal Revenue, at the address shown above, and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period."

Our determination letter of August 5, 1958 is therefore modified accordingly.

Very truly yours,

District Director

COPY

Had Building
429 Summit Street

DIR:TOL:AUD:PEO:WMV

August 5, 1958

The Greater Toledo Educational Television Foundation
121 Southard Avenue
Toledo, 2, Ohio

Attention: W. C. Slater

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to this office, in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Internal Revenue Code, as you come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170 of the Internal Revenue Code.

Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by section 2055 and section 2106(a)(2) of the Internal Revenue Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 2522(a)(2) and sections 2522(b)(2) and (3) of the Code.

The Greater Toledo Educational Television Foundation

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees but have not filed a waiver certificate you should take the matter up with this office. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of section 3306(c)(8) of such Act.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code under which the exemption hereby granted 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.

Very truly yours,

H. B. Struble
Acting District Director

WMV:mr



Department of the Treasury

District Director
Internal Revenue Service

Date: December 9, 1982 | In reply refer to: RM:CS:P:JD



▷ The Public Broadcasting Foundation
of Northwest Ohio
415 North St. Clair Street
Toledo, OH 43604

Employer Identification Number: 34-6554586
Date of Exemption: August, 1958
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,

[Handwritten Signature]
District Director

[Handwritten initials]

<u>Item Changed</u>	<u>From</u>	<u>To</u>
<u>Name</u> Amended Articles of Incorporation dated April 21, 1982	The Greater Toledo Educational Television Foundation	The Public Broadcasting Foundation of Northwest Ohio