



CARB-CC-0212

December 28, 2005

RECEIVED & INSPECTED
JAN 4 - 2006
FCC - MAILROOM

FCC
Attn: Secretary's Office
Closed Captioning
445 12th Street, S.W.
Washington, DC 20554

RE: REQUEST FOR EXEMPTION FROM COMMISSION'S CLOSED CAPTIONING RULES

The Covenant Church of Jesus Christ respectfully submits this petition requesting exemption from the closed captioning requirements, under Section 79.1 of the Commission's rules, 47 C.F.R. & 79.1. The Covenant Church believes that our broadcast qualifies for this exemption based upon the following reasons:

Part 79.1 Section (D)

Item (8) The Covenant Church of Jesus Christ's broadcast is a locally produced and distributed non-news program with no repeat value. The program is of local public interest, it is not a news program, and the "electronic news room" technique of captioning is unavailable.

Part 79.1 Section (F)

Compliance would impose an undue burden on The Covenant Church for the following reasons:

- (1) The Covenant Church would have to discontinue our program and cease broadcast operations.
- (2) The Covenant Church is a non-profit, self funded organization. Thus, we are solely responsible for all financial obligations. It would become necessary to invest further monies into having programs forwarded to an outside source for captioning; thus, impacting airdate deadlines. This added cost would be an undue burden on the ministry at this time.
- (3) The Covenant Church's broadcast is an outreach ministry whose sole purpose is to share the message of the Gospel of Jesus Christ with our local community.

Again, we respectfully request that the Covenant Church of Jesus Christ's broadcast be exempted from the closed captioning requirement based upon the aforementioned reasons.

Sincerely,
David L. Pitts
Pastor David L. Pitts

ENCLOSURES
cc: Karen Alston; Fox 24 WGXA

PASTOR DAVID PITTS

509 MAY AVE. · P.O. BOX 5033
MACON, GA 31204
(478) 745-9953
FAX (478) 745-2150

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RECEIVED & INSPECTED
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Exemption from Closed Captioning: Undue Burden

Name and Address of organization:

COVENANT CHURCH OF JESUS CHRIST

509 MAY AVENUE · MACON, GA 31204

Name & title of contact person: DAVID PITTS, PASTOR

Phone number & e-mail address: (478) 745-9953 · ccojc@bellsouth.net

Instructions: Please provide responses to the following items. You should submit documentation to support your statements, particularly those related to your finances. There is no need to limit replies to the space provided. The more information included in your petition, the greater the likelihood of success in obtaining an exemption.

1. Describe the organization and nature of its operations, including for profit/non-profit status, business purpose or mission, and primary activities (examples: education, ministry, public service, etc.).

THE BROADCAST OF THE COVENANT CHURCH OF JESUS CHRIST IS A SELF FUNDED, NOT-FOR-PROFIT, NON-NEWS PROGRAM WHOSE SOLE PURPOSE IS EVANGELISTIC (FOR SPREADING THE MESSAGE OF JESUS CHRIST), WITH LOCAL PUBLIC INTERESTS AS ITS TARGET.

2. Give a brief description of the programming and its intended purpose.

THE 30 MINUTE BROADCAST PROVIDES INFORMATIVE TEACHING OF BIBLICAL PRINCIPLES.

3. Give a specific description of the methods and costs of closed captioning the programming. You may wish to contact the station(s) to get more details about the type of captioning used as well the costs of services, equipment and maintenance.

PER CONVERSATION WITH STATION ENGINEERS AT FOX 24, THE APPROXIMATE COST FOR CONTRACTING/OUTSOURCING CLOSED CAPTIONING WOULD BE \$210.00 PER BROADCAST AT A RATE OF \$7.00 PER MINUTE.

4. Does the expense associated with captioning require you to seek additional funds or curtail development and investment in other aspects of your organization? Does it have any other negative affect on your operations? Please explain fully.

THE EXPENSE ASSOCIATED WITH CAPTIONING OUR PROGRAM IS NOT FEASIBLE FOR THE COVENANT CHURCH AT THIS TIME. IT WOULD NECESSITATE DISCONTINUANCE OF THE PROGRAM.

5. Please describe your finances and resources. You should be sure to include the documents supporting your description, such as annual reports, balance statements, tax forms, and/or any other material depicting your cash flow, when you send back this questionnaire.

~~ENCLOSED~~

6. List other relevant factors that demonstrate the burden of closed captioning requirements. Does it harm relations with other organizations or affect timing and delivery of programming? Any way in which the requirements would make day-to-day functioning harder should be mentioned.

THE TURN-AROUND TIME ASSOCIATED WITH OUT-SOURCING THE PROGRAM FOR CLOSED CAPTIONING WOULD DIRECTLY AFFECT AIRDATE DEADLINES; THUS, AFFECTING THE RELATIONSHIP WITH OUR MARKETING TEAM AND THE BROADCAST STAFF.

7. Offer examples of one or more alternatives to closed captioning that would both be feasible for your organization and make programming readily accessible to the hearing impaired.

PER OUR BROADCAST STATION, NO OTHER ALTERNATIVES TO CLOSED CAPTIONING ARE AVAILABLE. (THIS INCLUDES CONTRACT SOURCES AS WELL)

Exempt Organization Business
Income Tax Return (and proxy tax under Section 6033(e))
For calendar year 2004 or other tax year beginning 2004,
and ending

2004

Department of the Treasury
Internal Revenue Service

See separate instructions.

Block A: Check box if address changed
Block B: Exempt under Section 501(c)(3)
Block C: Book value of all assets at end of year
Block D: Employer identification number
Block E: New unrelated business activity codes
Block F: Group exemption number
Block G: Check organization type

Block H: Describe the organization's primary unrelated business activity
Block I: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

Block J: The books are in care of CHITWOOD & CHITWOOD
Telephone number (423) 892-4882

Table with 3 columns: (A) Income, (B) Expenses, (C) Net. Rows 1-13 for Unrelated Trade or Business Income.

Table with 3 columns: (A) Income, (B) Expenses, (C) Net. Rows 14-34 for Deductions Not Taken Elsewhere.

COPY DO NOT PROCESS

Part III Tax Computation

35 Organizations Taxable as Corporations (see instructions for tax computation)
 Controlled group members (sections 1561 and 1563) — check here . See instructions and:
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____
b Enter organization's share of: (1) additional 5% tax (not more than \$11,750) \$ _____
 (2) additional 3% tax (not more than \$100,000) \$ _____
c Income tax on the amount on line 34 **35 c** 525 .

36 Trusts Taxable at Trust Rates (see instructions for tax computation) Income tax on the amount on line 34 from: Tax rate schedule or Schedule D (Form 1041) **36**

37 Proxy tax (see instructions) **37**

38 Alternative minimum tax **38**

39 Total (add lines 37 and 38 to line 35c or 36, whichever applies) **39** 525 .

Part IV Tax and Payments

40 a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40 a**

b Other credits (see instructions) **40 b**

c General business credit — Check here and indicate which forms are attached:
 Form 3800 Form(s) (specify) ▶ **40 c**

d Credit for prior year minimum tax (attach Form 8801 or 8827) **40 d**

e Total credits (add lines 40a through 40d) **40 e**

41 Subtract line 40e from line 39 **41** 525 .

42 Other taxes. Check if from: Form 4255 Form 8611 .. Form 8697 Form 8866
 Other (attach schedule) **42**

43 Total tax (add lines 41 and 42) **43** 525 .

44 a Payments: A 2003 overpayment credited to 2004 **44 a**

b 2004 estimated tax payments **44 b**

c Tax deposited with Form 8868 **44 c**

d Foreign organizations — Tax paid or withheld at source (see instructions) **44 d**

e Backup withholding (see instructions) **44 e**

f Other credits and payments: Form 2439 _____ Form 4136 _____ Other _____ Total ... **44 f**

45 Total payments (add lines 44a through 44f) **45**

46 Estimated tax penalty (see instructions). Check if Form 2220 is attached **46** 5 .

47 Tax due — If line 45 is less than the total of lines 43 and 46, enter amount owed **47** 530 .

48 Overpayment — If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48**

49 Enter the amount of line 48 you want: **Credited to 2005 estimated tax** ▶ **Refunded** ▶ **49**

Part V Statements Regarding Certain Activities and Other Information (See instructions.)

1 At any time during the 2004 calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? **Yes** **No**
 If 'Yes,' the organization may have to file Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country here
 ▶ _____

2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? **Yes** **No**
 If 'Yes,' see the instructions for other forms the organization may have to file.

3 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ _____

Schedule A — Cost of Goods Sold — Enter method of inventory valuation ▶

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach sch)	4b				
5 Total — Add lines 1 through 4b	5		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No X

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	
	Chitwood & Chitwood 5746 Marlin Road Suite 500 Chattanooga TN 37411	04/19/05	62-0989568	(423) 892-4882

Schedule C – Rent Income (From Real Property and Personal Property Leased with Real Property) (see instructions)

1 Description of property

(1) RESIDENTIAL RENTAL PROPERTY

(2)
(3)
(4)

2 Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3 Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)	45,430.	
(2)		
(3)		
(4)		
Total	Total 45,430.	

Total income (Add totals of columns 2(a) and 2(b). Enter here and on line 6, column (A), Part I, page 1.)

Total deductions. Enter here and on line 6, column (B), Part I, page 1

Schedule E – Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property

	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			

4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		

Enter here and on line 7, column (A), Part I, page 1

Enter here and on line 7, column (B), Part I, page 1

Totals

Total dividends-received deductions included in column 8

Schedule F – Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1 Name of Controlled Organization	2 Employer Identification Number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on line 8, column (A), Part I, page 1.

Add columns 6 and 11. Enter here and on line 8, column (B), Part I, page 1.

Totals

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (See instructions.)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on line 9, column (A), Part I, page 1.			Enter here and on line 9, column (B), Part I, page 1.

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (See instructions.)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on line 10, column (A), Part I, page 1.	Enter here and on line 10, column (B), Part I, page 1.				Enter here and on line 26, Part II, page 1.

Schedule J – Advertising Income (See instructions.)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I						
Totals, Part II (lines 1-5)	Enter here and on line 11, column (A), Part I, page 1.	Enter here and on line 11, column (B), Part I, page 1.				Enter here and on line 27, Part II, page 1.

Schedule K – Compensation of Officers, Directors, and Trustees (See instructions.)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total – Enter here and on line 14, Part II, page 1			

Underpayment of Estimated Tax by Corporations

2004

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to the corporation's tax return.

Name: COVENANT CHURCH OF JESUS CHRIST Employer identification number: [REDACTED]

Note: In most cases, the corporation is not required to file Form 2220 (see Part I below for exceptions) because the IRS will figure any penalty owed and bill the corporation. Even if Form 2220 is not required, the corporation may still use it to figure the penalty. In such a case, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part I Reasons for Filing - Check the boxes below that apply. If any boxes are checked, and line 6, below, is \$500 or more, the corporation must file Form 2220, even if it does not owe a penalty.

- 1 The corporation is using the adjusted seasonal installment method.
2 The corporation is using the annualized income installment method.
3 The corporation is a 'large corporation' figuring its first required installment based on the prior year's tax.

Part II Figuring the Underpayment

Table with 4 main rows for tax calculation: Total tax (525), Personal holding company tax (5a, 5b, 5c), Subtract line 5d from line 4 (525), Enter the tax shown on the corporation's 2003 income tax return (165), Enter the smaller of line 6 or line 7 (165).

Table with 5 columns (a) through (e) for installment due dates. Row 9: 04/15/04, 06/15/04, 09/15/04, 10/01/04, 12/15/04. Row 10: 41, 41, 33, 8, 42. Row 14: 41, 82, 115, 123. Row 15: 0, 0, 0, 0. Row 16: 41, 82, 115. Row 17: 41, 41, 33, 8, 42.

Go to Part III on page 2 to figure the penalty. Do not go to Part III if there are no entries on line 17 - no penalty is owed.

Part III Figuring the Penalty

	(a)	(b)	(c)	(d)	(e)
19 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). (Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)	19 05/15/05	05/15/05	05/15/05	05/15/05	05/15/05
20 Number of days from due date of installment on line 9 to the date shown on line 19	20 395	334	242	226	151
21 Number of days on line 20 after 4/15/2004 and before 7/1/2004	21 76	15			
22 Underpayment on line 17 $\times \frac{\text{Number of days on line 21}}{366} \times 5\%$	22 0.	0.			
23 Number of days on line 20 after 6/30/2004 and before 10/1/2004	23 92	92	15		
24 Underpayment on line 17 $\times \frac{\text{Number of days on line 23}}{366} \times 4\%$	24 0.	0.	0.		
25 Number of days on line 20 after 9/30/2004 and before 1/1/2005	25 92	92	92	91	16
26 Underpayment on line 17 $\times \frac{\text{Number of days on line 25}}{366} \times 5\%$	26 1.	1.	0.	0.	0.
27 Number of days on line 20 after 12/31/2004 and before 4/1/2005	27 90	90	90	90	90
28 Underpayment on line 17 $\times \frac{\text{Number of days on line 27}}{365} \times 5\%$	28 1.	1.	0.	0.	1.
29 Number of days on line 20 after 3/31/2005 and before 7/1/2005	29 45	45	45	45	45
30 Underpayment on line 17 $\times \frac{\text{Number of days on line 29}}{365} \times 5\%$	30 0.	0.	0.	0.	0.
31 Number of days on line 20 after 6/30/2005 and before 10/1/2005	31				
32 Underpayment on line 17 $\times \frac{\text{Number of days on line 31}}{365} \times \text{ } \%$	32				
33 Number of days on line 20 after 9/30/2005 and before 1/1/2006	33				
34 Underpayment on line 17 $\times \frac{\text{Number of days on line 33}}{365} \times \text{ } \%$	34				
35 Number of days on line 20 after 12/31/2005 and before 2/16/2006	35				
36 Underpayment on line 17 $\times \frac{\text{Number of days on line 35}}{365} \times \text{ } \%$	36				
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 2.	2.	0.	0.	1.
38 Penalty. Add columns (a) through (e) of line 37. Enter the total here and on Form 1120, line 33; Form 1120-A, line 29; or the comparable line for other income tax returns	38				5.

*For underpayments paid after March 31, 2005: For lines 30, 32, 34, and 36, use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-1040 to get interest rate information.

3rd Quarter Payment	09/15/04				
4th Quarter Payment	12/15/04				
Additional Payment 1					
Additional Payment 2					
Additional Payment 3					
Additional Payment 4					

Part VI – Information for Client Letter

	Form 990-EZ or Form 990	Form 990-PF	Form 990-T
Extended Due Date			

Letter Salutation ▶ Pastor David Pitts

Tax Calculation Worksheet

2004

► Keep for your records

Name COVENANT CHURCH OF JESUS CHRIST	EIN ██████████
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Part I -- Trusts Taxable at Trust Tax Rates

2004 Tax Rate Schedule

Over —	But not over —	Enter on line 2:	Of the amount over —
\$0	\$1,950	15%	\$0
1,950	4,600	\$292.50 + 25%	1,950
4,600	7,000	955 + 28%	4,600
7,000	9,550	1,627 + 33%	7,000
9,550	— — — —	2,468.50 + 35%	9,550

1 Unrelated business taxable income from line 34, Form 990-T, page 1	1	
2 Tax on line 1. Enter here and on line 36, Part III, Form 990-T, Page 2, Tax Computation	2	

Part II -- Organizations Taxable as Corporations

Note: Column (b) is used only for the calculation of the additional 3% and 5% taxes for members of a controlled group.

	(a) Filing Member/ Organization	(b) Entire Controlled Group
1 Unrelated business taxable income from line 34, page 1 Form 990-T	3,502.	
2 Enter line 1 or the share of \$50,000 bracket, whichever is less	3,502.	
3 Subtract line 2 from line 1	0.	
4 Enter line 3 or the share of \$25,000 bracket, whichever is less	0.	
5 Subtract line 4 from line 3	0.	
6 Enter line 5 or the share of \$9,925,000 bracket, whichever is less	0.	
7 Subtract line 6 from line 5	0.	
8 Enter 15% of line 2	525.	
9 Enter 25% of line 4	0.	
10 Enter 34% of line 6	0.	
11 Enter 35% of line 7	0.	
12 If taxable income exceeds \$100,000, enter smaller of: (a) 5% of the excess over \$100,000 or (b) share of \$11,750	0.	
13 If taxable income exceeds \$15,000,000, enter smaller of: (a) 3% of the excess over \$15,000,000 or (b) share of \$100,000	0.	
14 Add lines 8 through 13. Enter here and on line 35c, Part III, Form 990-T, Page 2, Tax Computation	525.	

Calculation of Additional 5% Tax (see line 12) (controlled groups only)

A Income taxed at 15% rate (line 2)		
B Tax rate difference (34% - 15%)	19%	19%
C Tax difference (line A multiplied by line B)		
D Income taxed at 25% (line 4)		
E Tax rate difference (34% - 25%)	9%	9%
F Tax difference (line D multiplied by line E)		
G Total tax difference (line C plus line F)		
H Percentage of additional tax paid by the entire group (line 12(b) divided by line G(b))		%
I Total additional 5% tax (line G multiplied by line H)		

Calculation of Additional 3% Tax (see line 13) (controlled groups only)

J Income taxed at 34% (lines 2 + 4 + 6)		
K Tax rate difference (35% - 34%)	1%	1%
L Tax difference (line J multiplied by line K)		
M Percentage of additional tax paid by the entire group (line 13(b) divided by line L(b))		%
N Total additional 3% tax (line L multiplied by line M)		

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**
(and on Investment Income for Private Foundations)

(Keep for your records. Do not send to the Internal Revenue Service.)

2005

1	Unrelated business taxable income expected in the tax year	1	3,502.
2	Tax on the amount on line 1. (See instructions for tax computation.)	2	525.
3	Alternative minimum tax (see instructions)	3	
4	Total (Add lines 2 and 3)	4	525.
5	Estimated tax credits (see instructions)	5	
6	Balance (Subtract line 5 from line 4)	6	525.
7	Other taxes (see instructions)	7	
8	Total (Add lines 6 and 7)	8	525.
9	Credit for Federal tax paid on fuels (see instructions)	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. (Private foundations, see instructions.)	10a	525.
10b	Enter the tax shown on the 2004 return (see instructions). (Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c)	10b	525.
10c	2005 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	525.

	(a)	(b)	(c)	(d)
11 Installment due dates (see instructions)	04/15/05	06/15/05	09/15/05	12/15/05
12 Required installments. Enter 25% of line 10c in columns (a) through (d) unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a 'large organization.' (see instructions)	132.	132.	132.	132.
13 2004 Overpayment. (see instructions)				
14 Payment due. (Subtract line 13 from line 12.)	132.	132.	132.	132.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Tax Calculation Worksheet for Form 990-W

2005

▶ Keep for your records

Name COVENANT CHURCH OF JESUS CHRIST	Employer Identification No. XXXXXXXXXX
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Part I -- Trusts Taxable at Trust Tax Rates

2005 Tax Rate Schedule for Trusts (Section 1(e) of the Internal Revenue Code)

If the amount on line 1, page 1 is:

Over —	But not over —	Enter on line 2, page 1:	Of the amount over —
\$0	\$2,000	15%	\$0
2,000	4,700	\$300.00 + 25%	2,000
4,700	7,150	975.00 + 28%	4,700
7,150	9,750	1,661.00 + 33%	7,150
9,750	— — — —	2,519.00 + 35%	9,750

1 Unrelated business taxable income (line 1, Form 990-W)	1	
2 Tax on line 1. Enter here and on line 2, page 1, Form 990-W	2	

Part II -- Organizations Taxable as Corporations

1 Enter taxable income (line 1, Form 990-W)	1	3,502.
2 Enter the smaller of line 1 or \$50,000 (members of a controlled group, see instructions)	2	3,502.
3 Subtract line 2 from line 1	3	0.
4 Enter the smaller of line 3 or \$25,000 (members of a controlled group, see instructions)	4	0.
5 Subtract line 4 from line 3	5	0.
6 Enter the smaller of line 5 or \$9,925,000 (members of a controlled group, see instructions)	6	0.
7 Subtract line 6 from line 5	7	0.
8 Enter 15% (.15) of line 2	8	525.
9 Enter 25% (.25) of line 4	9	0.
10 Enter 34% (.34) of line 6	10	0.
11 Enter 35% (.35) of line 7	11	0.
12 If line 1 is greater than \$100,000, enter the smaller of 5% (.05) of the excess over \$100,000 or \$11,750 (members of a controlled group see instructions)	12	0.
13 If line 1 is greater than \$15,000,000, enter smaller of 3% (.03) of the excess over \$15,000,000 or \$100,000 (members of a controlled group see instr)	13	0.
14 Total of lines 8 through 13. Enter here and on line 2, page 1, Form 990-W	14	525.

Form 990-T, Page 1, Part II, Line 28
Other Deductions Statement

CASUAL LABOR	2,824.
COMMISSIONS	3,173.
LEGAL FEES	355.
OUTSIDE SERVICES	485.
UTILITIES	4,069.
CLEANING	125.
TAXES-GENERAL	231.
Total	<u>11,262.</u>

Form 2220 Smart Worksheet

- A Print Form 2220 with the tax return even though no penalty is due and none of the boxes in Part I are checked.
- B Let the IRS calculate the underpayment penalty. Form 2220 will not calculate.
- C If the tax return or extension was filed and the tax due was paid before ▶ 05/15/05
- D Enter the actual date the return or extension was filed. If different, enter the actual payment date of any tax due showing on the return ▶ _____

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

Form with columns (a) through (i) and rows 24a through 29. Includes data for VAn Ford 1, computer e, and transporta.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with columns (a) through (f) and rows 30 through 36. Includes questions about total business/investment miles, commuting miles, and personal use.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Form with columns Yes and No and rows 37 through 41. Includes questions about written policy statements and requirements for qualified automobile demonstration use.

Part VI Amortization

Table with columns (a) through (f) and rows 42 through 44. Includes questions about amortization of costs that begins during your 2004 tax year and total amortization.

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

2004

67

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
▶ Attach to your tax return.

Identifying number

Name(s) shown on return

Covenant Church of Jesus Christ, Inc.

Business or activity to which this form relates

Church 501(c)(3)

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See instructions for a higher limit for certain businesses	1	\$102,000.																								
2 Total cost of section 179 property placed in service (see instructions)	2																									
3 Threshold cost of section 179 property before reduction in limitation	3	\$410,000.																								
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.																								
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	102,000.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">6 (a) Description of property</th> <th style="width: 20%;">(b) Cost (business use only)</th> <th style="width: 20%;">(c) Elected cost</th> </tr> </thead> <tbody> <tr> <td>7 Listed property. Enter the amount from line 29</td> <td style="text-align: center;">7</td> <td></td> </tr> <tr> <td>8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7</td> <td style="text-align: center;">8</td> <td></td> </tr> <tr> <td>9 Tentative deduction. Enter the smaller of line 5 or line 8</td> <td style="text-align: center;">9</td> <td></td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562</td> <td style="text-align: center;">10</td> <td></td> </tr> <tr> <td>11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ..</td> <td style="text-align: center;">11</td> <td style="text-align: right;">102,000.</td> </tr> <tr> <td>12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11</td> <td style="text-align: center;">12</td> <td></td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12</td> <td style="text-align: center;">13</td> <td></td> </tr> </tbody> </table>			6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	7 Listed property. Enter the amount from line 29	7		8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8		9 Tentative deduction. Enter the smaller of line 5 or line 8	9		10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10		11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ..	11	102,000.	12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		13 Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	
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Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election (see instructions)	15	
16 Other depreciation (including ACRS) (see instructions)	16	70,802.

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2004	17	5,718.
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

Section B – Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C – Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property. Enter amount from line 28	21	1,993.
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	78,513.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	



COVENANT

March 7, 2006

**Federal Communications Commission
Washington, D.C. 20554**

Reference: CGB-CC-0212

A petition was submitted to the Federal Communications Commission on December 28, 2006 on behalf of the *Covenant Church of Jesus Christ, Inc.* requesting exemption from the closed captioning requirements for our programming (based upon the undue burden standards).

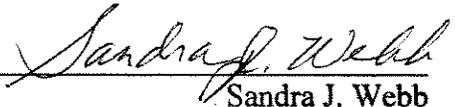
The purpose of this sworn affidavit is to declare my support of all information submitted with the said application; that it is true to the best of my knowledge.

Signed by my hand, this 8th day of March, 2006.



Rev. David Pitts
SENIOR PASTOR

/NJT



Sandra J. Webb
NOTARY
My Commission Expires September 11, 2007

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