

SEPTEMBER 17, 2013

## IRS Recognizes Exemption for Nonprofit Community Newspaper

In recent years, the dramatic expansion of digital news content, and the redirection of advertising dollars away from print, has caused an equally dramatic [decline in the viability of print journalism](#). At the same time, the IRS has demonstrated increased skepticism about whether journalism is charitable, given the historically commercial aspect of news publication. One result of the confluence of these trends was a [massive delay](#), beginning around 2010, in IRS action on exemption applications from newspapers.

Against this backdrop, a few weeks ago, our client, San Francisco Jewish Community Publications, which publishes *j. Weekly*, San Francisco's Jewish Community weekly newspaper, received IRS recognition of its exemption under IRC Section 501(c)(3) as a publicly supported charity.

This determination, which took nearly two years and lots of dialogue with the folks at the IRS who are responsible for reviewing all newspaper applications, recognizes the vital educational, religious, and cultural role that a community newspaper like "*the j.*" (as the paper is known) plays in the community it serves. Equally important, however, is the fact that in approving *the j.*'s application, the IRS has acknowledged that print journalism is not dead yet, and that even a newspaper that needs some advertising revenue to survive can provide valuable and informative content in a charitable manner and is entitled to recognition as exempt.

Congratulations to *the j.*!

### RELATED CATEGORIES

- Attorney General, IRS, Franchise Tax Board, and Property Tax Proceedings
- Formation & Tax Exempt Status
- Public Charities
- Revenue Generating Activities

### AUTHOR



**Eric K. Gorovitz**  
Principal

### ABOUT OUR BLOG

Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

### EDITORS



**Stephanie L. Petit**  
Principal



**Eric K. Gorovitz**  
Principal