



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities

Date: **AUG 12 2020**

FILANTROPIA PUERTO RICO INC
PO BOX 9919
SAN JUAN, PR 00908

Person to contact:
Name: Mr. Flammer
ID number: 0203064
Employer ID number:
66-0770270
Form 990 required:
Yes

Dear Sir or Madam:

We're responding to your request dated April 8, 2020 about your tax-exempt status.

We issued you a determination letter in February, 2018 recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

Letter 4168 (2-2018)
Catalog Number 66666G

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0046

In reply refer to: 0423263449
Dec. 20, 2019 LTR 252C 0
66-0770270 000000 00
00005812
BODC: TE

FILANTROPIA PUERTO RICO INC
PO BOX 9919
SAN JUAN PR 00908

017864

Taxpayer Identification Number: 66-0770270

Dear Taxpayer:

Thank you for the inquiry dated Sep. 26, 2019.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

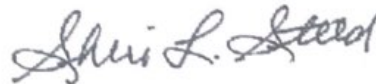
If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,



Sheri L. Steed
Entity Department Manager

Enclosure(s):
Copy of this letter

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

FEB 06 2018

RED DE FUNDACIONES DE PUERTO RICO
INC
PO BOX 362408
SAN JUAN, PR 00936-2408

Employer Identification Number:
66-0770270
DLN:
17053003347008
Contact Person: ERIC KAYE ID# 31612
Contact Telephone Number:
(877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
December 29, 2017
Addendum applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

You're treated as a U.S. domestic organization for purposes of IRC Sections 507-509 and Chapter 42, and thus are subject to these provisions.

You can receive contributions deductible by U.S. citizens and residents for U.S. income tax purposes under IRC Section 170.

You can receive transfers deductible by U.S. citizens and residents for U.S. estate and gift tax purposes to the extent allowable under IRC Sections 2055 and 2522.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ). If you don't normally have more than \$50,000 in annual gross receipts from sources within the U.S., and you don't engage in significant activity in the U.S. (other than investment activity), you may submit the Form 990-N, e-Postcard, annually instead of Form 990 or 990-EZ. If you don't file a required return or notice for three consecutive years, your exempt status will automatically be revoked. For more information on filing requirements, see Revenue Procedure 2011-15, 2011-3 I.R.B. 322.

Letter 5048

RED DE FUNDACIONES DE PUERTO RICO

You're subject to unrelated business income tax under IRC Section 511 on your unrelated business taxable income derived from sources within the U.S. or effectively connected with the conduct of a trade or business within the U.S. (whether or not such income is derived from sources within the U.S.). For purposes of these rules, the "U.S." includes only the fifty states and the District of Columbia. See Publication 598, Tax on Unrelated Business Income of Exempt Organizations, for more information.


If you have employees in the U.S. (whether they are U.S. residents or not) you may be liable for federal employment taxes, including the withholding of tax. See Publication 15, (Circular E), Employer's Tax Guide, and Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities and search "4221-PC" to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for information on your recordkeeping, reporting, and disclosure requirements as a public charity.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Director, Exempt Organizations
Rulings and Agreements