Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: DEC 18 2014

Federacion Protectora de Peurto Rico Inc.
[redacted]

Employer ID number:
66-0554466
Person to contact and ID number:
Thomas Gerity ID # 1002885
Toll free contact number:
(877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 required:
Yes
Effective date of exemption:
May 15, 2010
Addendum applies:
Yes

Dear Applicant:

We determined that you are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. This letter could help resolve questions regarding your exempt status. Please keep it for your records.

Organizations exempt under section 501(c)(3) are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

You can receive contributions deductible by citizens and residents of the United States for United States income tax purposes under section 170 of the Code.

You can receive transfers deductible by citizens and residents of the United States for United States estate and gift tax purposes to the extent allowable under sections 2055 and 2522, respectively, of the Code.

Except for the provisions of section 4948(c), if you receive substantially all of your support (other than gross investment income) from sources outside the United States, Chapter 42 of the Code (relating to excise taxes) will not apply to you. Under section 4948(c) of the Code, you may lose your exemption if you engage in a willful and flagrant prohibited transaction or repeated prohibited transactions. A prohibited transaction is a transaction that would subject you or a disqualified person to excise tax under Chapter 42 (other than section 4942) if you were a domestic organization.

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In the heading of this letter, we have indicated whether you must file Form 990, *Return of Organization Exempt From Income Tax.* You may be eligible to file Form 990-EZ in place of Form 990. If you normally do not have more than $50,000 in annual gross receipts from sources within the United States, you may submit the Form 990-N e-Postcard annually instead of Form 990 or 990-EZ. Failure to file or submit the required annual return or notice for three consecutive years results in automatic revocation of 501(c) exemption. For further information on filing requirements, see Revenue Procedure 2011-15, 2011-3 I.R.B. 322.

You are subject to unrelated business income tax under section 511 on your unrelated business taxable income which is derived from sources within the United States or which is effectively connected with the conduct of a trade or business within the United States. For purposes of these rules, the "United States" includes only the fifty states and the District of Columbia. See Publication 598, *Tax on Unrelated Business Income of Exempt Organizations,* for additional information.

If you have employees who are United States residents or who are not United States residents but are employed by you in the United States, 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 additional information.

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

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Director, Exempt Organizations

Federacion Protectora de Peurto Rico Inc.
66-0554466

Addendum

Based on the information submitted with your application, we approved your request for reinstatement under Revenue Procedure 2011-11. Your effective date of exemption, as shown in the heading of this letter, is retroactive to the date of revocation.