

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

DEPARTMENT OF THE TREASURY

Date:

MAY 22 2020

FIRST TEE OF PUERTO RICO INC
8 STREET 1 STE 104 METRO OFFICE
GUAYNABO, PR 00968

Employer Identification Number:
66-0897067

DLN:
29053268324039

Contact Person:
MS RAGHAVAN ID# 11270

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:
April 11, 2018

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