

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

DEPARTMENT OF THE TREASURY

Date:

APR 26 2018

ASOCIACION DE CONSULTORES Y CONTRAT  
ISTAS EN ENERGIA RENOVABLE INC  
PO BOX 16714  
SAN JUAN, PR 00908-0000

Employer Identification Number:  
66-0707874  
DLN:  
26053492001338  
Contact Person:  
CUSTOMER SERVICE ID# 31954  
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:  
March 30, 2018  
Addendum applies:  
Yes

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

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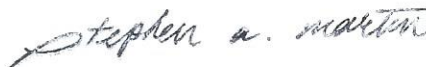
You're subject to unrelated business income tax under IRC Section 511 on your unrelated business taxable income derived from sources within the U.S. or effectively connected with the conduct of a trade or business within the U.S. (whether or not such income is derived from sources within the U.S.). For 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](http://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.

Sincerely,



Director, Exempt Organizations  
Rulings and Agreements

Enclosure:  
Addendum

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ADDENDUM

If you have been in existence for at least three years and you have not filed a Form 990 return or notice for three consecutive years, you may soon receive a letter (Notice CP120A) that we automatically revoked your exempt status, as required by law, for failure to file a return or notice for three consecutive years. This letter will serve to reinstate your exempt status, so you will not need to re-apply. However, you may need to file the appropriate delinquent Forms 990 for all years you have operated as a tax-exempt organization.

Based on the information submitted in your application, we're treating your Form 1023-EZ as an application for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is the submission date of your application.