

OGDEN UT 84201-0029

In reply refer to: 4077391934 Apr. 17, 2018 LTR 4168C 0 46-4846664 000000 00

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BESTOWERS FOUNDATION INC BESTOWER FOUNDATION % REZA U NABI 6023 NW 107TH PL ALACHUA FL 32615-7417

003514

Employer ID number: 46-4846664

Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Feb. 24, 2018, about your tax-exempt status.

We issued you a determination letter in MAY 2014, 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 of this letter, 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 990EZ, 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 990-EZ
- 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.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

4077391934 Apr. 17, 2018 LTR 4168C 0 46-4846664 000000 00 00026816

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local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

stephen a martin

Stephen A. Martin Director, EO Rulings & Agreements INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date:

MAY 05 2014

BESTOWERS FOUNDATION INC C/O REZA U NABI 6023 NW 107TH PLACE ALACHUA, FL 32615 Employer Identification Number: 46-4846664 DI.N . 17053107331014 Contact Person: RENEE RAILEY NORTON ID# 31172 Contact Telephone 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: February 13 2014 Contribution Deductibility: Yes Addendum Applies:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

NO

Organizations exempt under section 501(c)(3) of the Code 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.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947