

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

DEPARTMENT OF THE TREASURY

Date:

OCT 01 2018

THE RAIN AND ROSE CHARITABLE FUND
LLC
3207 PLANTATION VILLAGE
DORADO, PR 00646

Employer Identification Number:

66-0897142

DLN:

17053226344008

Contact Person:

MS. LEE

ID# 31208

Contact Telephone Number:

(877) 829-5500

Accounting period ending:

December 31

Form 990-PF required:

Yes

Effective date of exemption:

April 17, 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 private foundation within the meaning of Section 509(a).

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.

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

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.

Letter 5049


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

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

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

Sincerely,


Director, Exempt Organizations
Rulings and Agreements