

OGDEN UT 84201-0029

In reply refer to: 4077591934
Mar. 04, 2016 LTR 4168C 0
46-2742791 000000 00

00029305
BODC: TE

INICIATIVA GUATEMALA
4113 RECTORTOWN RD
MARSHALL VA 20115-3215



032981

Employer ID Number: 46-2742791
Form 990 required: YES

Dear Taxpayer:

This is in response to your request dated Feb. 12, 2016, regarding
A NAME CHANGE

We issued you a determination letter in AUGUST 2014, recognizing
you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)
(3).

Our records also indicate 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 a return is required, you must file Form
990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after
the end of your annual accounting period. IRC Section 6033(j) provides
that, if you don't file a required annual information return or notice
for three consecutive years, your exempt status will be automatically
revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or
call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m.,
local time, Monday through Friday (Alaska and Hawaii follow Pacific
Time).



4077591934
Mar. 04, 2016 LTR 4168C 0
46-2742791 000000 00
00029306

INICIATIVA GUATEMALA
4113 RECTORTOWN RD
MARSHALL VA 20115-3215

Sincerely yours,



Jeffrey I. Cooper
Director, EO Rulings & Agreement