Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
10/28/2026
Employer ID number:
66-1145756
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:
September 16, 2026
Addendum applies:
No
Person to contact:
Name: D. Morgan
ID number: 0194954
Telephone: 877-829-5500

FAITH BASED FAMILY FARMS
FOUNDATION INC
C/O JASON R DELK
URB SAN FRANCISCO
1654 CALLE TULIPAN STE 100
SAN JUAN, PR 00927-6242

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.

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.

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-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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements