

Internal Revenue Service

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: November 12, 2002

**Person to Contact:**  
Linda A. Hill 31-01768  
Customer Service Representative

**Toll Free Telephone Number:**  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**  
513-263-3756

**Federal Identification Number:**  
86-0111675

Arizona Sonora Desert Museum  
2021 N. Kinney Rd.  
Tucson, AZ 85743-9719

Dear Sir or Madam:

This letter is in response to your telephone request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in October 1954 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

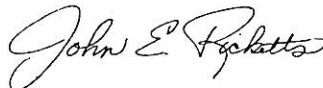
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services



U. S. TREASURY DEPARTMENT  
WASHINGTON 25

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

T:R:PEO:S  
OC

OCT 22 1954

Arizona-Sonoran Desert Trailside Museum  
Association  
Route 9 - Box 1000  
Pima County, Arizona

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code (and, where applicable, by sections 23(o)(2) and (q)(2) of the 1939 Code).

Bequest, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code (and, where applicable, by sections 812(d) and 861(a)(3) of the 1939 Code). Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code (and, where applicable, by sections 1004(a)(2)(B) and 1004(b)(2) and (3) of the 1939 Code).


2 - Arizona-Sonoran Desert Trailside Museum  
Association

In the event you have not filed a waiver of exemption certificate in accordance with the applicable provisions of the Federal Insurance Contributions Act, no liability is incurred by you for the taxes imposed under such Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act. Any question relating to the filing of a waiver of exemption certificate should be taken up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

The District Director of Internal Revenue, Phoenix, Arizona is being advised of this action.

Very truly yours,

  
Chief, Pensions and  
Exempt Organizations Branch



U. S. TREASURY DEPARTMENT  
WASHINGTON 25

COPY

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
WASHINGTON 25, D. C.

AND REFER TO  
T:R:EO-3  
OC

MAR 13 1958

Arizona-Sonora Desert Museum, Inc.  
Route 9-Box 1000  
Pima County, Arizona

Gentlemen:

This is in reference to the copies of the amendments to your Articles of Incorporation dated May 8, 1957 and bylaws and other information including an affidavit dated May 31, 1957 from Arthur Pack, your president, submitted to the District Director of Internal Revenue, Phoenix, by Morris Udall, attorney, under date of June 4, 1957. The information was submitted for our consideration as to whether the changes resulting from such amendments would affect your exempt status. Inasmuch as Mr. Udall has not filed a power of attorney, reply is being addressed to you.

It is our opinion upon consideration of all the evidence submitted that the changes in your articles of incorporation and bylaws will not affect your exempt status as an organization described in section 501(c)(3) of the Code.

Our ruling dated October 22, 1954 remains in effect. The change in your name has been noted on our records.

A copy of this letter is being furnished to the District Director of Internal Revenue, Phoenix.

Very truly yours,

*J. F. Worley*  
Chief, Exempt Organizations Branch