



Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077589886
Aug. 26, 2016 LTR 4168C 0
95-3385354 000000 00

00027866
BODC: SB

THE LIVING DESERT
47900 PORTOLA AVE
PALM DESERT CA 92260-6156



023288

Employer ID Number: 95-3385354
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated July 21, 2016, regarding your tax-exempt status.

We issued you a determination letter in August 1979, 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 Section 509(a)(2).

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).

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THE LIVING DESERT
47900 PORTOLA AVE
PALM DESERT CA 92260-6156

Sincerely yours,



Jeffrey I. Cooper
Director, EO Rulings & Agreement

Internal Revenue Service
District Director

Department of the Treasury

LA:EO:79 1533

Date:

Employer Identification Number:

95-3385354

Accounting Period Ending:

June 30

Form 990 Required: Yes No

► Living Desert Reserve
47-900 Pertola Avenue
Palm Desert, California 92260

Person to Contact:

B. Brewer
Contact Telephone Number:

(213) 688-4889

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

P.O. Box 2350, Los Angeles, Calif. 90053

(over)

Letter 947(DO) (5-)

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

W. H. Connett

District Director

jf

See Attachment

This determination is conditioned upon our receipt of the amendments to your Articles of Incorporation to conform to the proposed amendments as agreed to in your letter dated June 29, 1979. The copy you submit should bear evidence of having been filed with and approved by the appropriate State officials.

JCTO

A0637901

CERTIFICATE OF AMENDMENT
OF
ARTICLES OF INCORPORATION
OF
THE LIVING DESERT RESERVE

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

DEC 16 2005

The undersigned certify that:

1. They are the chairman and the secretary, respectively, of Living Desert Reserve, a California non-profit public benefit corporation.

2. The Articles of Incorporation are amended in the following respects:

Paragraph FIRST of the Articles of Incorporation of Living Desert Reserve is amended in its entirety to read as follows:

"FIRST: The name of this corporation is "THE LIVING DESERT."

Subsection (a) of Paragraph SECOND of the Articles of Incorporation is amended to read as follows:

"(a) The specific and primary purposes for which the corporation is formed are to establish a corporation to receive and acquire assets, consisting of real and personal property, and, subsequent to receipt, to operate, control and use said assets for the following purposes: (1) saving, protecting and conserving areas of open desert; (2) promoting and providing for visitors, scholars, youths and the general public, experience, interpretation and understanding of the ecology of the desert; (3) engaging in conservation activities through preservation breeding of threatened or endangered species of desert animals and plants; (4) conducting conservation research in the care and husbandry of desert animals and plants which will aid in the conservation of natural desert ecosystems."

The foregoing amendment of the Articles of Incorporation has been duly approved by the Board of Trustees of the Corporation.

The foregoing amendment of the Articles of Incorporation has been duly approved by the required vote or written assent of the members of the Corporation.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

DATE: Dec. 14, 2005

[Handwritten Signature]

Chairman of the Board

[Handwritten Signature]

Secretary



Received Time Dec. 27. 12:44PM