

U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
P. O. BOX 231

LOS ANGELES, CALIFORNIA 90053

September 17, 1968

IN REPLY REFER TO

Form L-178

Code 414 :JFS

LA-EO-68-945

The U C I Foundation  
University of California  
Irvine, California 92664

PURPOSE Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Los Angeles	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	June 30

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

F. S. Schmidt  
District Director

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship if any to members, officers, trustees or donors of funds to you, in order that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, Cumulative Bulletin 1956-2, page 306.)

**Internal Revenue Service**  
**Washington, DC 20224**

Date:

In reply refer to:

11-09-70

UCI FOUNDATION  
P O BOX 40  
IRVINE, CA

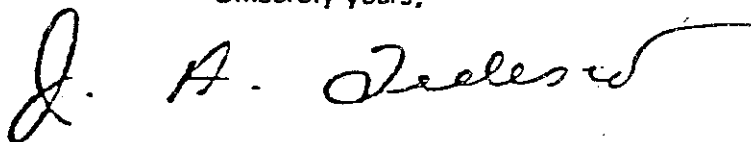
92664

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,



Chief, Rulings Section  
Exempt Organizations Branch

FORM M-0714 (5-70) (CONTINUOUS)

Department of the Treasury

Internal Revenue Service

Attn: Milton Cerny, Chief, Exempt Organizations Branch

Date:

28 NOV 1973

In reply refer to

T:MS:EO:R:1:3

The Regents of the University  
of California  
Suite 689, University Hall  
2200 University Avenue  
Berkeley, California 94720

EIN

DO 94

Gentlemen:

Based on the information you submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a)(1) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director, San Francisco, which is your key district for exempt organization matters.

We are notifying your key District Director of this action.

Sincerely yours,

*Milton Cerny*

Milton Cerny  
Chief, Rulings Section I  
Exempt Organizations Branch

STATE OF CALIFORNIA

FRANCHISE TAX BOARD  
SACRAMENTO, CALIFORNIA 95837

June 19, 1984

In reply refer to  
342:RTF:EO:BAF:sm

The UCI Foundation  
559 Adm. Bldg.  
Irvine, CA 92717

Purpose : Charitable  
Form of Organization : Corporation  
Accounting Period Ending: June 30  
Organization Number : 0537483

This letter confirms your previous exemption from state franchise and income tax under Section 23701d, Revenue and Taxation Code. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

You are still required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

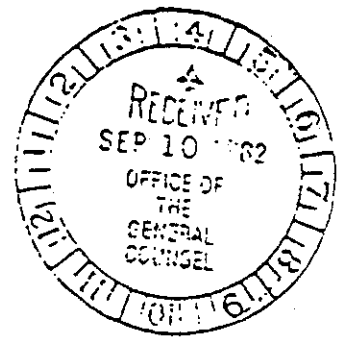
Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

D. Hareid, Supervisor  
Exempt Audit Unit  
Telephone (916) 355-0392

District  
Director

450 Golden Gate Ave.  
San Francisco, Calif. 94102

Person to Contact:  
Desk Officer  
Telephone Number:  
(415) 556-5353  
Refer Reply to:  
EP/EO:1  
Date:



8 SEP 1982

The Regents of the University  
of California  
c/o The Office of the General  
Counsel  
590 University Hall  
2200 University Avenue  
Berkeley, CA 94720

Re: Request for Confirmation of Exempt  
Status under Section 501(c)(3) of  
the Internal Revenue Code of 1954

Dear Regents:

This is in reference to your letter of July 13, 1982 requesting confirmation of the exempt status of The Regents of the University of California under section 501(c)(3) of the Internal Revenue Code of 1954.

In our letter of September 14, 1939, Code IT:P:T:1 CQ, it was held that you were entitled to exemption under the provisions of section 101(6) of the Revenue Act of 1938.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that you are the regularly constituted state university of the State of California originally created by a state legislature act of 1868; that you are engaged in educational activities; that your income is derived from investments, endowments, tuition, and miscellaneous sources; and that your income is used in furtherance of your educational activities.

In addition, it appears from our records (including the information submitted with your letter of July 13, 1982), that there has been no change in your organization's exempt status. Accordingly, our letter of September 14, 1939 is still in effect. This letter does not constitute a no change examination letter.

Because section 501(c)(3) of the Internal Revenue Code of 1954 was derived from and continues, without substantive change, the language of section 101(6) of the Revenue Act of 1938 ("1939 Code") and because our letter of September 14, 1939 is still in effect, it appears that you and your constituent units are entitled to exemption as an organization described in section 501(c)(3) of the 1954 Code.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code of 1954 (formerly section 23(O) of the Internal

The Regents of the University of California

Revenue Code of 1938). Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes as provided in the applicable provisions of sections 2055, 2106, and 2522 of the Internal Revenue Code of 1954.

You are not required to file Form 990, Return of Organization Exempt from Income Tax, because you are a State institution, the income of which is excluded from gross income under section 115(a) of the Internal Revenue Code of 1954.

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. This office has not been asked to consider and therefore, 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 Internal Revenue Code of 1954.

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

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

Sincerely,

*Michael Sassi*

District Director