

Internal Revenue Service
District
Director

Department of the Treasury
450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

Person to Contact: Desk Officer

Telephone Number: (415) 556-5353

Refer Reply to: EP/EO

Date: JAN 27 1981

> 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 Verification of Qualification
under Section 501(c) (3) of the Internal
Revenue Code of 1954

Dear Regents:

This is in reference to your letter of January 21, 1981 requesting verification of the tax 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 are entitled to exemption under the provisions of section 101(6) of the Revenue Act of 1938 which corresponds to section 501(c) (3) of the Internal Revenue Code of 1954.

Our records indicate that you are the regularly constituted state university of the State of California 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.

It appears that you and your constituent schools are entitled to exemption under the provisions of section 101(6) of the Revenue Act of 1938 which corresponds to section 501(c) (3) of the Internal Revenue Code of 1954.

In addition, it appears from our records that there has been no change in your purpose, character, or method of operation. Accordingly, our letter of September 14, 1939 is still in effect.

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 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 if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Internal Revenue Code of 1954.

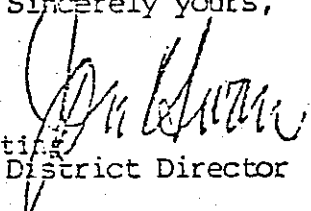
You are not required to file Form 990, Return of Organization Exempt from Income Tax, because you are a State institution, the income of which is excluded from gross income under section 115(a) of the Internal Revenue Code of 1954.

The Regents of the University of California

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.

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

Sincerely yours,


Acting
District Director

District
Director

450 Golden Gate Ave.
San Francisco, Calif. 94102

Entered in PCG

for UC Santa Cruz



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

8 SEP 1982

file
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

*Berkeley is headquarters
of all State (of CA) universities*

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(0) 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 Sarni

District Director

Entered in PCG

Department of the Treasury

Internal Revenue Service

Vet. Affairs (Rev. 10-1-72)

Date:

23 NOV 1973

In reply refer to

T:MS:EO:R:1:3

EIN

DO 94

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

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

COPIE

TREASURY DEPARTMENT
Washington

Office of
Commissioner of Internal Revenue

Address Reply to
Commissioner of Internal Revenue
and refer to
IT:RPT:1
CQ

SEP 14 1939

The Regents of the University of California,
Berkeley, California.

Attention: Luther A. Nichols,
Comptroller.

Sirs:

Reference is made to the information furnished by you for use in determining your status for Federal income tax purposes. The question of your exemption arose in connection with the Wilmerding School of Industrial Art, San Francisco, California.

The evidence discloses that you are the regularly constituted state university of the State of California created by a state legislative act in 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 to defray general maintenance and operating expenses. The Wilmerding School of Industrial Art is under your control and is administered as a preparatory school and junior college.

It appears that you and your constituent schools are entitled to exemption under the provisions of section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for 1938 and prior years. Inasmuch as section 101(6) of Internal Revenue Code (59 Stat., Part 1) is similar to section 101(6) of the Revenue Act of 1938, returns of income will not be required for 1939 and subsequent years so long as there is no change in your organization, your purposes or your method of operation.

Any changes in your form of organization or method of operation, as shown by the evidence submitted, must be immediately reported to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.

The exemption referred to in this letter does not apply to taxes levied under other titles or provision of the Revenue Act of

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The Regents of the University of California

1938 and the corresponding provisions of prior revenue acts, or the Internal Revenue Code except insofar as exemption is granted expressly under these provisions to organizations enumerated in section 101(6) of the Revenue Act of 1938 and the corresponding provision of prior revenue acts or in section 1010 of the Internal Revenue Code.

Contributions made to you by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23 (c) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, section 23(c) of Internal Revenue Code and section 23 (c) of Internal Revenue Code as amended by section 224 of the Revenue Act of 1939. The deductibility of contributions by corporation is governed by section 239(q) of the Revenue Acts of 1937 and 1938, section 239(q) of Internal Revenue Code and Section 23(q) of Internal Revenue Code as amended by section 225 of the Revenue Act of 1939.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,

/s/ F. MOONEY
F. MOONEY

Deputy Commissioner.