

APPENDIX C

FRANCHISE TAX BOARD TAX EXEMPTION LETTER



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO Box 942840
Sacramento CA 94240-2000
Telephone (916) 845-6304 Fax (916) 845-0412

KATHLEEN CONNELL
Chair
CLAUDE PARRISH
Member
B. TIMOTHY GAGE
Member

June 26, 2002

Mr. Michael O'Neill, Manager
Payroll Coordination & Tax Services
University of California, Office of the President
1111 Franklin Street, 10th Floor
Oakland, California 94607-5200

Re: Are payments made to the University of California subject to information return reporting?

The University of California and its affiliated organizations are considered to be part of the State of California and its instrumentalities. As such, it is not subject to income tax, and, therefore, payments made to the UC System are not reportable.

As a public body, the University of California is not subject to the Revenue and Taxation Code. Therefore, it is not classified as a tax exempt organization and does not apply for, or receive, tax exempt status. Such a classification would be unnecessary. The UC System and its affiliates are government organizations, not subject to income taxes. Therefore, payments made to them by businesses will not be reported on information returns.

Sincerely,

A handwritten signature in cursive script that reads "Denise Hubbard".

Denise Hubbard
Information Return Reporting Specialist
California Franchise Tax Board

TAXES: TAXPAYER IDENTIFICATION NUMBERS

T-182-735

ACCOUNTING MANUAL

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APPENDIX D: UNIVERSITY OF CALIFORNIA TINs AND EANs¹

A. CAMPUSES	<u>TINs</u>	<u>EANs</u>
Berkeley	94-6002123	935-0503-0
Davis	94-6036494	935-0501-4
Irvine	95-2226406	935-0513-9
Los Angeles	95-6006143	935-0510-5
** Merced	27-0093858	
Riverside	95-6006142	935-0511-3
San Diego	95-6006144	935-0505-5
San Francisco	94-6036493	935-0509-7
Santa Barbara	95-6006145	935-0512-1
* Santa Cruz	<u>94-1539563</u>	935-0506-3
B. DOE LABORATORIES		
Lawrence Berkeley Laboratory	94-2951741	935-0507-1
Lawrence Livermore National	94-6031193	935-0508-9
Los Alamos National Scientific Lab.	85-6004458	935-0500-6
C. ASSOCIATED STUDENTS		
ASUC Berkeley	94-0294680	935-0504
ASUC Los Angeles	95-1777979	935-0502-2
ASUC Riverside	95-6006684	935-0511-3
D. OTHER		
Continuing Education of the Bar	93-1209826	
Hastings College of the Law	94-2581680	
Office of Loan Programs	91-1763497	
Office of the President	94-3067788	
The Regents Assets Account (Bank of California)	94-6189886	
The Regents Trust Account (General Counsel of The Regents)	94-6142585	
UCRP/DCP/DEPCARE	94-2557406	801-4215-1
PERS PLUS 5	94-3142432	803-4074-8
UC 403(c) (Career Transition Severance Plan)	94-3158433	803-7261-8
UC Self-Insured Professional Medical and Hospital Liability Program	94-3366942	

¹ These numbers may not be furnished to the IRS, a University payer, or other requesters without the approval of the accounting officer.