

FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95837

April 3, 1984

In reply refer to
342:BJC:jw:d

UCLA Building Authority
c/o James W. Hobson
2211 Murphy Hall
University of California
405 Hilgard Avenue
Los Angeles, CA 90024

Administrative

APR

Application for Exemption from Tax
Corporate Number 1227477

We have reviewed the application for exemption from tax of the above-named organization under Section 23701d of the Revenue and Taxation Code.

The State of California and its instrumentalities are not subject to the franchise or corporation income tax. Since we have no authority to tax such agencies, there are no provisions for issuing exemptions to them.

Based upon the information presented, it appears this organization is part of, and under the control of, the University of California. As a public body, this organization is not subject to the provisions of the Revenue and Taxation Code and has no obligation to apply for exemption nor file annual tax or information returns with the Franchise Tax Board.

Accordingly, we will not be processing your exemption application any further.

B. Carlson

B. Carlson, Tax Auditor
Exempt Organizations
Telephone (916) 355-0392