

**Internal Revenue Service**

*Department of the Treasury*

*District  
Director*

*P.O. Box 2530,  
Los Angeles, CA 90053*

*The UCLA Foundation  
(University of California of  
Los Angeles Foundation)  
10995 Le Conte Avenue  
Los Angeles, California 90024*

*Person to Contact: W.T. Mabry*

*Telephone Number: (213) 688-4170*

*Refer Reply to:EP/EO:EOG-2:D:WTM*

*Date: January 18, 1980*

*Gentlemen:*

*This is to acknowledge receipt of your letter dated January 9, 1980, regarding the determination letter for the above organization.*

*We do not up-date determination letters, however, our records do show that on October 10, 1949, the University of California of Los Angeles Foundation, formerly known as U.C.L.A. Progress Fund, Inc., was held to be exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code and classified as an organization that is not a private foundation as defined in section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(iv) of the Code.*

*The exemption letter issued to you on October 10, 1949, continues to be in effect.*

*Thank you for your cooperation.*

*Sincerely yours,*

*/s/ W.T. Mabry*

*Disclosure Officer  
Exempt Organizations*



Department of the Treasury

Internal Revenue Service  
Washington, DC 20226  
22-27-70

UCLA FOUNDATION  
6 UCLA ALUMNI CENTER  
402 WESTWOOD BLVD  
LOS ANGELES, CA

6002

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 503(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,

A handwritten signature in cursive script, appearing to read "J. A. Julius".

Chief, Rulings Section  
Exempt Organizations Branch



U. S. TREASURY DEPARTMENT  
WASHINGTON 25

OCT 10 1949

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE  
DIVISION OF FEDERAL TAX ADMINISTRATION  
WASHINGTON, D. C.  
ST. P. 10  
7-1217-3

UCLA Progress Fund, Inc.  
c/o Lockheed Aircraft Corporation  
Burbank, California

Gentleman:

Reference is made to the information submitted for use in determining your status, for Federal income tax purposes, under section 101(6) of the Internal Revenue Code.

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your methods of operation. Any such changes should be reported immediately to the collector of internal revenue, Los Angeles, California, in order that their effect upon your exempt status may be determined.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the code, the employment taxes imposed by such statute are not applicable to remuneration for services performed in your employ as long as you meet the conditions prescribed above for retention of an exempt status for Federal income tax purposes.

You will be required, however to file annually an information return on Form 990 with the collector of internal revenue, Los Angeles, California, as long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of the annual accounting-period of the fund.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 25(o) and (q) of the Internal Revenue Code.

Bequests, legacies, devises or transfers to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in sections 1004(a)(2)(B) and 1004(b)(2) and (S) of the Code.

The collector of internal revenue for your district is being advised of the action.

By direction of the Commissioner.

Very truly yours,

A handwritten signature in cursive script, appearing to read "E. J. McFarney".

Deputy Commissioner