



OFFICE OF THE CHANCELLOR  
405 HILGARD AVENUE  
LOS ANGELES, CALIFORNIA 90095-1405

April 9, 2009

DA 150.01

**VICE CHANCELLOR STEVEN A. OLSEN - FINANCE, BUDGET & CAPITAL PROGRAMS**

**Delegation of Authority – To Act as the Signatory for the Internal Revenue Service Exempt Organization Declaration Forms for the Los Angeles Campus**

- References:**
- (a) Regents' Standing Order 100.6 (a), Duties of the Chancellor;
  - (b) UCOP Contract & Grants Memo 83-33: Exempt Status of The Regents of the University of California under Section 501(c)(3) of the Internal Revenue Code of 1954, dated December 2, 1983.

**Supersedes:** New

Effective as of the date above, I hereby delegate to you, as Vice Chancellor - Finance, Budget & Capital Programs, the authority to sign Internal Revenue Service Exempt Organization Declaration forms on behalf of the University of California, Los Angeles, as may be required.

In its letter of September 14, 1939, the IRS determined that The Regents was tax exempt under section 101(6) of the Internal Revenue Act of 1938. Subsequently, in its letter of September 8, 1982, the IRS confirmed that the letter of September 14, 1939 remains in effect and further declared that The Regents is entitled to exemption as an organization described in section 501(c)(3) of the Internal Revenue Code (IRC) of 1954. Also, donors may deduct contributions to The Regents as provided in section 170 of the IRC of 1954. Bequests, legacies, devises, transfers, or gifts to The Regents or for use by The Regents are deductible for Federal estate and gift tax purposes as provided in the applicable provisions of sections 2055, 2106, and 2522 of the IRC of 1954.

The Regents Standing Order 100.6(a) says in part: "In all matters within the Chancellor's jurisdiction, the Chancellor shall have administrative authority within the budgeted items for the campus and in accordance with policies for the University as determined by the President of the University."

This authority may not be further redelegated.

A handwritten signature in black ink that reads "Gene D. Block".

Gene D. Block  
Chancellor

cc: Executive Vice Chancellor & Provost  
Universitywide Policy Coordinator  
Associate Vice Chancellor, Corporate Financial Services  
Manager, Administrative Policies & Delegations