

< To Be Typed on Departmental Letterhead >

<Insert Date>

<Insert Name of Representative>

<Insert Title of Representative>

<Insert Street Address>

<Insert City, State and Zip Code>

Re: Exemption from FCET and LACUT and Claim for Refund

Dear <Insert Mr./Ms. Last Name of Representative>

On the advice of UCLA Tax Services, I am writing to request that you exempt the following University of California telephone and/or utility account(s) from the Los Angeles City Utility Tax (LACUT) in accordance with Article 1.1, Section 21.1.2. of the Los Angeles Municipal Code. I am also requesting a refund of all such taxes paid in error for the preceding 1-year period.

For your reference, I am enclosing the following documents:

- A copy of a recent bill(s) indicating improper LACUT charges
- A copy of UCLA's ruling letter from the City of Los Angeles
- A copy of Article 1.1, Section 21.1.2. of the Los Angeles Municipal Code

Please contact me at <Insert Phone Number> if you need further information. Otherwise, I will assume that the University accounts listed herein will be corrected and exempted from LACUT and that a refund will be received within the next two billings cycles.

Thank you for attending to this matter.

Sincerely,

<Insert Department Representative's Name>

<Insert Title>

Enclosures: Article 1.1, Section 21.1.2. of the Los Angeles Municipal Code
City of Los Angeles Ruling Letter
Copies of Telephone Bills

cc: Sandra Sabeti, Tax Consultant, UCLA Tax Services