

Name of Purchaser Society of Automotive Engineers, Inc. 400 Commonwealth Drive Warrendale, PA 15096	Address	CT Tax Registration Number (If any)  N/A	Exemption Permit # (If any) N/A
Name of Seller	Address	CT Tax Registration Number (If any)	Federal Employer ID # 25-1494402

Check One Box:

- Blanket Certificate
  Certificate for One Purchase Only

Check the Appropriate Box and Provide a Written Description of Each Item Purchased:

- Tangible Personal Property
  Taxable Services

Description:

**DECLARATION BY PURCHASER**

The qualifying exempt organization declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established, including the purchase of tangible personal property or meals for resale at one of five fundraising or social events per year that are exempt from tax. The organization further declares that the exemption permit, determination letter or group exemption letter (as the case may be) attached to this certificate has not been canceled or revoked.

According to Conn. Gen. Stat. §12-412(8) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) is exempt from sales and use taxes.

I declare under the penalty of false statement that I have examined the information in this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Society of Automotive Engineers, Inc.

Name of Purchaser

By: Brian Tynard Controller \_\_\_\_\_  
 Signature of Authorized Person Title Date

Internal Revenue Service

Department of the Treasury

JUL 05 1985

Washington, DC 20224

Society of Automotive  
Engineers, Inc.  
400 Commonwealth Drive  
Warrendale, PA 15096

Person to Contact:  
Mr. John Monahan  
Telephone Number:  
(202) 566-3376  
Refer Reply to:  
OP:E:EO:R:2

Date:

JUN 28 1985

Employer Identification Number: Applied for  
Key District: Baltimore  
Accounting Period Ending: September 30  
Foundation Status Classification: IRC 509(a)(1) & 170(b)(1)(A)(vi)

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of Code section 509(a), because you are an organization described in the sections of the Code shown above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name and address.

Unless specifically excepted, beginning January 1, 1984, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. You are not required to pay tax under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have questions about excise, employment, or other federal taxes, contact your key District Director.

Donors may deduct contributions to you as provided in Code section 170. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

Society of Automotive  
Engineers, Inc.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. (For tax years ending before December 31, 1982, organizations whose gross receipts are not normally more than \$10,000 are excused from filing Form 990). For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There is a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late unless there is reasonable cause for the delay.

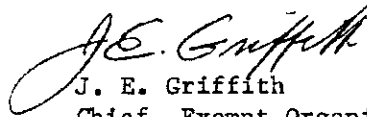
You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513.

Please show your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely yours,



J. E. Griffith  
Chief, Exempt Organizations  
Rulings Branch