



State of Tennessee

Tennessee Code Ann. Section 67-6-322 states that out-of-state organizations that hold a federal tax exemption under 26 USC Section 501(c)(3) must submit a copy of their federal exemption letter in lieu of a certificate of exemption from the Tennessee Commissioner of Revenue. Instate Section 501(c)(3) entities require a Certificate of Exemption issued by the commissioner.

Since IEEE is an out-of state USC Section 501(c)(3) organization, provide the supplier with a copy of the attached IRS Tax Determination Letter to the IEEE. According to Tennessee law as quoted in the first paragraph, this is sufficient to obtain exemption from paying sales taxes.

Purchases must be paid for with an IEEE Purchase Card or a check from IEEE, or IEEE Conference, Section, or other IEEE organizational unit bank account. Tax exempt purchases cannot be paid for with cash, personal checks, or personal credit cards.

If you have any questions, please send an email to: tax-compliance@ieee.org



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248159680
Apr. 02, 2009 LTR 4167C E0
13-1656633 000000 00 000
00013071
BODC: TE

INSTITUTE OF ELECTRICAL AND
ELECTRONICS ENGINEERS INC
445 HOES LN
PISCATAWAY NJ 08854-4141



012496

Employer Identification Number: 13-1656633
Group Exemption Number: 2038
Person to Contact: Ms Schadler
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 24, 2009, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in January 1963, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. 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 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I