



State of Massachusetts

Attached is a copy of the Sales Tax Exempt Purchaser Certificate, Form ST-5, the Certificate of Exemption, Form ST-2, and the May 5, 2008 renewal notice for the State of Massachusetts.

To obtain exemption from sales taxes, Form ST-5 must be completed, attached to Form ST-2 and the renewal notice, and given to the vendor at the time of sale of the property or services rendered. Please make copies for use and keep one as a master copy.

Where indicated, enter the vendor's name and address and describe the property or service purchased. The certificate must be signed by an authorized IEEE person. For an IEEE Conference or an IEEE Section/Region/Society/Chapter, this can be an officer of the conference or geographic unit. For IEEE staff, this can be a person with the appropriate expenditure authorization approval for the purchase.

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.

Please note that the IEEE is not exempt from paying the Massachusetts Room Occupancy Excise Tax.

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



Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 8/00

**Massachusetts
Department of
Revenue**

Part 1. Exempt taxpayer information

To be completed by exempt government or 501(c)(3) organization.

Name Institute of Electrical and Electronics Engineers, Inc.

Address 445 Hoes Lane

City Piscataway, NJ 08854-4141 State _____ Zip _____

Exemption number 131-656-633

Issue date 06-21-03 Certificate expires on (date) 06-21-18

Certification is hereby made that the organization named above is an exempt purchaser under Massachusetts General Laws, Chapter 64H, sections 6(d) or 6(e). All purchases of tangible personal property or services by this organization are exempt from taxation under said chapter to the extent that such property or services are used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation.

Signature _____ Title _____ Date _____

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

Part 2. Agent information

To be completed by agent of exempt government or 501(c)(3) organization.

Name of agent's organization _____

Address _____

City _____ State _____ Zip _____

Agent's name _____

Address _____

City _____ State _____ Zip _____

I certify that in making this purchase, I am acting as an agent for the exempt organization named above (select one):

- Government organization (local public school, city/town government, state agency, etc.).
Attach Form ST-2, if available. If Form ST-2 is not available, enter exemption number, if known: _____
- 501(c)(3) organization (parochial school, Scout troop, etc.). Form ST-2 must be attached.

Signature _____ Title _____ Date _____

Part 3. Vendor information

Signature _____ Title _____ Date _____

Check applicable box:

- Single purchase certificate (attach detailed receipts or complete Part 4, on reverse)
- Blanket certificate



MASSACHUSETTS DEPT. OF REVENUE
 PO Box 7010
 Chelsea, MA 02150-7010



NAVJEET K. BAL, COMMISSIONER
 TERESA O'BRIEN-HORAN, DEPUTY COMMISSIONER



003247

870C
 INST OF ELECTRICAL & ELECTRONICS
 ENGINEERS INC
 445 HOES LN
 PISCATAWAY NJ 08854-4141

Notice 30048
 Exemption Number 131 656 633
 Date 05/05/08
 Bureau TSD MGT SERV
 Phone (617) 887-6367

Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for **INST OF ELECTRICAL & ELECTRONICS ENGINEERS INC**, a tax-exempt 501(c) (3) organization, will expire on **06/21/08**.

The Department of Revenue is issuing this notice in lieu of a new Form St-2, "Certificate of Exemption". The notice verifies that the Massachusetts Department of Revenue has renewed the sales/use tax exemption for **INST OF ELECTRICAL & ELECTRONICS ENGINEERS INC** subject to the conditions stated in Massachusetts General Laws, Chapter 64H, sections 6(d) or (e), as applicable.

*The organization remains responsible for maintaining its exempt status and for reporting any loss or change of its status to the Department of Revenue. Absent the Department of Revenue's receipt of information from the taxpayer by the expiration date of the current certificate that the entity no longer holds exempt status under the above provisions, the taxpayer's certificate is renewed. **This renewal will expire on 06/21/18.***

The taxpayer's existing Form ST-2, in combination with this renewal notice may be presented as evidence of the entity's continuing exempt status. Provided that this requirement is met, all purchases of tangible personal property by the taxpayer are exempt from sales/use taxation under Chapter 64H or I respectively, to the extent that such property is used in the conduct of the purchaser's business.

Any abuse or misuse of this notice by any tax-exempt organization or any unauthorized use by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this notice is subject to criminal sanctions of up to one year in prison and \$10,000 in fines (\$50,000 for corporations).**

This notice may be reproduced.

Sincerely,

Navjeet K. Bal
 Commissioner of Revenue



Form ST-2
Certificate of Exemption

Massachusetts
Department of
Revenue

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.** (See reverse side.)

★ INSTITUTE OF ELECTRICAL AND
ELECTRONICS ENGINEERS INC
INST OF ELECTRICAL & ELECTRONICS
445 HOES LANE
PISCATAWAY NJ
08854

EXEMPTION NUMBER E
131-656-633

ISSUE DATE
06/21/03

CERTIFICATE EXPIRES ON
06/21/08

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE
ALAN LEBOVIDGE