



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

OGDEN UT 84201-0029

In reply refer to: 4077391934
May 24, 2019 LTR 4167C 0
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INSTITUTE OF ELECTRICAL AND
ELECTRONICS ENGINEERS INC
IEEE
445 HOES LN
PISCATAWAY NJ 08854-4141

003903

Employer identification number: 13-1656633
Group exemption number: 2038

Dear Taxpayer:

This is in response to your request dated Feb. 25, 2019, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in JANUARY 1963, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements