



State of Connecticut

Attached is a copy of Connecticut (CT)'s Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations certificate, Form CERT-119, can be used to claim exemption from sales taxes on items or services purchased by IEEE.

The certificate must be completed with the following information, signed, dated, and a copy of IEEE IRS Determination Letter must be given to the vendor at the time of purchase. If sales taxes have been paid to a vendor, a request for refund of the sales taxes should be made to the vendor that charged the tax by providing a completed exemption certificate.

1. Name of Seller, CT Tax Registration Number, Federal Tax ID
2. Check one of the boxes: a) Blank certificate, b) Certificate for one purchase only, or c) Purchases that qualify for exemption under Conn. Gen. Sta. §12-412(94) – this applies to resale of meals at fundraising events, conferences, or seminars, with a maximum of 5 days permitted each calendar year
3. Check the appropriate box and provide description of the purchase: a) Tangible Personal Property or b) Taxable services

Meals and Lodging:

To obtain the sales tax exemption for purchases of meals and lodging, complete another separate CT certificate, either Form CERT-112 or CERT-123, which also requires request official approval from CT Department of Revenue Services (DRS). See attached samples of questions and information needed to complete the forms. Please send an email request to: tax-compliance@ieee.org for assistance.

The form, CERT-119 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, personal credit cards, or through third parties.

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

Name of Purchaser INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. 445 HOES LANE, PISCATAWAY, NJ 08854	Address	CT Tax Registration Number <i>(If none, explain)</i> 6843031001	Exemption Permit # <i>(If any)</i> None
Name of Seller	Address	CT Tax Registration Number <i>(If none, explain)</i>	Federal Employer ID # 13-1656633

Check one box:

- Blanket certificate (CERT-119 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94). See below.)
- Certificate for one purchase only
- Purchases that qualify for exemption under Conn. Gen. Stat. §12-412(94). Indicate the number of prior fundraising or social events during this calendar year for which you claimed exemption under Conn. Gen. Stat. §12-412(94): _____

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 exempt from tax. The organization further declares 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 penalty of law that I have examined this certificate (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of Purchaser

By:


Signature of Authorized Person

Title

Date

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

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

Name of Exempt Entity:	Federal Employer Identification Number
Address of Exempt Entity	Connecticut Exemption Permit Number <i>(If any)</i>

(If the exempt entity was not issued a Connecticut exemption permit (E-number), attach a copy of the exempt entity's I.R.C. §501(c)(3), (4), or (13) determination letter.)

Name of Retailer	Check Appropriate Box(es) <input type="checkbox"/> Meals <input type="checkbox"/> Lodging
Address of Retailer	Date(s) of Event

Describe Purpose or Reason for Event: (Be specific. For example, meeting of board of trustees, or luncheon to honor volunteers)

The exempt entity must provide the following information about the meals or lodging being purchased: *(See instructions)*

Column A	Column B	Column C
Total Number of Meals or Lodging to be Purchased _____	Number for Which <i>No</i> Reimbursement, Full or Partial, Will Be Received _____	Number for Which Reimbursement, Full or Partial, Will Be Received _____
<i>The sum of the numbers entered in Column B and in Column C should equal the number entered in Column A.</i>		

- | | | |
|---|------------------------------|-----------------------------|
| 1. Will the exempt entity make a charge for the meals or lodging to those attending the event? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Will the retailer of the meals or lodging directly invoice and charge the exempt entity for the meals or lodging? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. Will the exempt entity directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees, or officers)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Declaration by Exempt Entity

I declare that the exempt organization, qualifying governmental agency, nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home:

- Is being directly invoiced and charged by the retailer;
- Is directly paying the retailer with a check drawn on its own account or with a credit card issued in its own name; and
- Will not be reimbursed, directly or indirectly, by donation or otherwise, for all or a portion of the cost of the meals or lodging by those consuming the meals or lodging.

I also declare that any exemption permit noted on this certificate, any determination letter or group exemption letter (as the case may be), and license issued by the Department of Public Health, if applicable, attached to this certificate, has not been canceled or revoked. I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Print Name _____	Title _____
Signature of Authorized Person _____	Date _____ Telephone Number _____

Notice to Retailers: Do not accept this certificate if DRS has not completed the following section and noted official approval.

For DRS Use Only

Request Approved by DRS

Official Approval/DRS _____	Date Approved _____
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Request Disapproved by DRS

- Exempt entity did not provide proof of exempt status. (Connecticut exemption permit number or I.R.C. §501(c)(3), (4), or (13) determination letter, and license issued by the Department of Public Health, if applicable.)
- Exempt entity will not be directly invoiced and charged by the retailer of the meals or lodging.
- Exempt entity will not directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees, or officers).
- Exempt entity will be reimbursed, in full or in part, for its payment for the meals or lodging by those consuming the meals or lodging.

Official Disapproval/DRS _____	Date Disapproved _____
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For More Information: For other information, call the *Exempt Organization Coordinator* at **1-800-382-9463** (in-state) and choose Option 0 or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling **860-297-4911**. Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS

Submit this certificate for approval to:
 Department of Revenue Services
 Exempt Organization Coordinator
 450 Columbus Blvd Ste 1
 Hartford CT 06103-1837

Name of: <i>(Check one box)</i> <input type="checkbox"/> Exempt Organization <input type="checkbox"/> Qualifying Governmental Agency	Federal Employer Identification Number
Address of Exempt Organization or Qualifying Governmental Agency	Connecticut Exemption Permit Number <i>(If any)</i>

(If the exempt organization was not issued a Connecticut exemption permit (E-number), attach a copy of the exempt organization's I.R.C. §501(c)(3) or (13) determination letter.)

Name of Retailer	Check Appropriate Box(es) <input type="checkbox"/> Meals <input type="checkbox"/> Lodging
Address of Retailer	

Describe Purpose or Reason for Events: (Be specific. For example, meeting of board of trustees, or luncheon to honor volunteers)

Will the exempt organization or qualifying agency receive reimbursement, full or partial, for any or all of the meals or lodging? <input type="checkbox"/> Yes <input type="checkbox"/> No	Will the retailer of the meals or lodging directly invoice and charge the agency or organization for the meals or lodging? <input type="checkbox"/> Yes <input type="checkbox"/> No
Will a charge, by whatever name called, be made for the meals or lodging by the exempt organization or qualifying governmental agency to those who will consume the meals or lodging? <input type="checkbox"/> Yes <input type="checkbox"/> No	Will the agency or organization directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees or officers)? <input type="checkbox"/> Yes <input type="checkbox"/> No

Declaration by Exempt Organization or Qualifying Governmental Agency

I declare that the exempt organization or qualifying governmental agency:

- Is being directly invoiced and charged by the retailer;
- Is directly paying the retailer with a check drawn on its own account or with a credit card issued in its own name; **and**
- Will not be reimbursed, directly or indirectly, by donation or otherwise, for all or a portion of the cost of the meals or lodging by those consuming the meals or lodging.

I also declare that any exemption permit noted on this certificate or any determination letter or group exemption letter (as the case may be) attached to this certificate has not been canceled or revoked. I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Signature of Authorized Person	Date	Telephone Number
Print or Type Name	Print or Type Title	

Notice to Retailers: Do not accept this certificate if the following section has not been completed and DRS official approval has not been noted.

This Section is Completed by the Department of Revenue Services

Request Approved by the Department

Official Approval/Department of Revenue Services	Date Approved
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Expiration of Blanket Certificate: This certificate expires on _____

Request Disapproved by the Department

- Exempt organization did not provide proof of exempt status. (Connecticut exemption permit number or I.R.C. §501(c)(3) or (13) determination letter.)
- Exempt organization or qualifying governmental agency will not be directly invoiced and charged by the retailer of the meals or lodging.
- Exempt organization or qualifying governmental agency will not directly pay the retailer of the meals or lodging with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of one of its members, employees or officers).
- Exempt organization or qualifying governmental agency will be reimbursed, in whole or in part, for its payment for the meals or lodging by those consuming the meals or lodging.

Official Disapproval/Department of Revenue Services	Date Disapproved
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For More Information: For other information, call the *Exempt Organization Coordinator* at **1-800-382-9463** (in-state) and choose Option 0 or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling **860-297-4911**. Preview and download forms and publications from the DRS website at www.ct.gov/DRS

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