

file



00 COMMONWEALTH DRIVE, WARRENDALE, PA. 15096-0001 U.S.A.
412) 776-4841 FAX NO. (412) 776-5760

CABLE ADDRESS: SOCAUTOENG, PA.
TELEX NO. 866-355

June 30, 1986

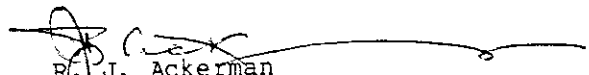
Mr. John Burnham
354 Dogwood Ave.
Brighton, CO 80601

Dear Mr. Burnham:

The Society of Automotive Engineers, Inc. has recently received an exemption from payment of sales tax on occasional purchases made in Colorado. In order to take advantage of this exemption, simply supply the seller of the goods being purchased with a copy of SAE's Pennsylvania Exemption Certificate and a copy of the letter from the Colorado Department of Revenue granting SAE exemption. Copies of these forms have been included with this letter and may be reproduced as needed.

This exemption applies to the purchase of any goods for which the seller collects a sales tax. However, when SAE purchases goods for which the purchase price of the property is recouped from the user through direct payment, donation, or game of chance, then the organization's exempt status would not apply and the sales tax must be paid to the vendor. For example, if SAE purchases a meal to be provided by a caterer at a Section meeting and charges its members for the cost of the meal, the exemption would not apply. Please feel free to contact my office if you have any questions.

Very truly yours,


R. J. Ackerman
Controller

Enclosures

cc: Mr. James Sheppard
Industrial Production Appl.
Engineered Prod.
Gates Rubber Co.
P.O. Box 5887
Denver, CO 80217

SAE Section Division

STATE OF COLORADO

DEPARTMENT OF REVENUE
Taxpayer Service Division

State Capitol Annex
1375 Sherman Street
Denver, Colorado 80261



June 9, 1986

In reply refer to:
303 839-5655

SAE
Society of Automotive Engineers, Inc.
400 Commonwealth Drive
Warrendale, Pennsylvania 15096-0001

Attention: R. J. Ackerman, Controller

Dear Mr. Ackerman:

We have received your letter of May 23, 1986, in which you request an exemption from sales tax while transacting business in Colorado.

Colorado does not issue sales tax exemption certificates to out-of-state organizations. For an occasional purchase within Colorado, an out-of-state exempt organization may show a vendor the sales tax exemption certificate issued by another state's taxing authority.

Regulation 26-105.1 (c) reads:

C.R.S. 1973, 24-60-1301, (Article V2) of the Multistate Tax Compact, states the following in regard to exemption certificates from States other than Colorado: "Whenever a vendor receives and accepts in good faith from a purchaser a resale or other exemption certificate or other written evidence of exemption authorized by the appropriate state or subdivision taxing authority, the vendor shall be relieved of liability for a sales or use tax with respect to the transaction."

For more than an occasional purchase within Colorado, you may wish to incorporate within Colorado.

Very truly yours,

COLORADO DEPARTMENT OF REVENUE

V I Carlson
Senior Admin Steno

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280909
HARRISBURG, PA 17128-0909

SALES AND USE TAX
CERTIFICATE OF EXEMPTION

SOCIETY AUTOMOTIVE ENGINEERS
400 COMMONWEALTH DR
WARRENDALE PA 15096-0001

Entity ID: 25-1494402/001
Notice Number: 929-329-608-071-8
Notice Date: July 23, 2008
Account Number: 75-242-974
Exemption Type: CHARITABLE
Void After: March 31, 2013


USE OF THIS CERTIFICATE FOR PERSONAL OR NONEXEMPT PURCHASES WILL RESULT IN
CANCELLATION OF EXEMPT STATUS.
Always refer to your Account Number in correspondence.

If your organization changes its name, address or ceases operation, complete the appropriate sections below and return this form to: PA Department of Revenue, Bureau of Business Trust Fund Taxes, Exemption Unit, PO Box 280909, Harrisburg, PA 17128-0909. Any questions may be addressed to the above address, or call (717) 783-5473; TT # Only 1-800-447-3020 (Service for Taxpayers With Special Hearing and/or Speaking Needs).

| | | | |
|----------------------------|-------|----------|------------------------------------|
| Name and/or Address Change | | | Cancellation of Exemption |
| Name | | | |
| Address | | | |
| City | State | Zip Code | |
| | | | Date organization ceased operation |

Signature and Title of Authorized Representative _____

Date _____


Print Name _____

Telephone No:() _____