Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for SOCIETY OF AUTOMOTIVE ENGINEERS INC, a tax-exempt 501(c) (3) organization, will expire on 09/25/05.

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 SOCIETY OF AUTOMOTIVE 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 09/25/15.

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,

Alan LeBovidge
Commissioner of Revenue
Form ST-5
Sales Tax Exempt
Purchaser Certificate

Part 1. Exempt taxpayer information
To be completed by exempt government or 501(c)(3) organization.

Name
Society of Automotive Engineers, Inc.

Address
400 Commonwealth Drive

City
Warrendale, PA 15096

State
Zip

Exemption number
251-494-402

Issue date
9/25/05

Certificate expires on (date)
9/25/15

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
Brian Trovarel

Title
Controller

Date
8/22/2005

Warning: Wilful 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.

☐ 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

This form is approved by the Commissioner of Revenue and may be reproduced.