

IEEE FOUNDATION, INCORPORATED  
345 EAST 47th STREET, NEW YORK, N.Y. 10017

Application For Exemption from Federal Income Tax

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(All Items in Duplicate)

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Stmnt. III-(3)	Statement III-(3) attached to Form 1023
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Stmnt. VII-(C1)	Statement VII-(C1) attached to Form 1023
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Stmnt. VII-(C3)	Statement VII-(C3) attached to Form 1023
Stmnt. B-(1)	Statement B-(1) attached to Form 1023

- Ex. I Exhibit I attached to Form 1023; Ruling dated September 16, 1969 holding THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. to be exempt from tax under Section 501(c)(3).
- Ex. II Exhibit II attached to Form 1023; Continuation of Exemption Application submitted by THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC., dated June 16, 1967 (without Exhibits).
- Ex. III Exhibit III attached to Form 1023; a list and description of awards granted by THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.
- Ex. IV Exhibit IV attached to Form 1023; conformed copy of the CERTIFICATE OF INCORPORATION of IEEE FOUNDATION, INCORPORATED.
- Ex. V Exhibit V attached to Form 1023; conformed copy of the BY-LAWS OF IEEE FOUNDATION, INCORPORATED.
- Ex. VI Exhibit VI attached to Form 1023; pages 82-84 of IEEE Organization Roster dated March, 1972, showing organizations affiliated or associated with THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.
- Ex. VII Exhibit VII attached to Form 1023; sample nomination form for an award or scholarship of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.
- Ex. VIII Exhibit VIII attached to Form 1023; letter dated September 12, 1972 from the Internal Revenue Service indicating that adoption of proposed amendments to charter will result in a change of the tax-exempt status of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. from Section 501(c)(3) to Section 501(c)(6).

- Ex. IX Exhibit IX attached to Form 1023; a list of Directors and Officers of IEEE FOUNDATION, INCORPORATED, showing compensation paid.
- Ex. X Exhibit X attached to Form 1023; information return Form 990 for years ending December 31, 1969, 1970, and 1971, of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.
- Ex. XI Exhibit XI attached to Form 1023; certified financial statements for years ending December 31, 1969, 1970, and 1971, of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.
- Ex. XII Exhibit XII attached to Form 1023; Form 4653, Notification Concerning Foundation Status, submitted by THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC., December 29, 1970.
- Form SS-4 Application for Employer Identification Number for IEEE FOUNDATION, INCORPORATED.

**Power of Attorney**  
(See Separate Instructions)

Name, address including ZIP code, and identifying number of taxpayer(s)

IEEE Foundation, Incorporated  
345 East 47th Street  
New York, New York 10017

No Identifying Number  
Form SS-4 submitted

hereby appoints (name, address including ZIP code, and telephone number of appointee(s))

John C. Baity, Esq. of Donovan Leisure Newton & Irvine  
Two Wall Street  
New York; N.Y. 10005 (212-732-4100)

John E. Tobin, Esq. of the same firm

James R. Wiener, Esq. of the same firm

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service with respect to (specify Internal Revenue tax matters and years or periods):

Taxpayer's status as an organization exempt from Federal  
income tax.

Said attorney(s)-in-fact (or either of them) shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

(Strike through any of the following which are not granted.)

- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest.
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- To execute consents extending the statutory period for assessment or collection of taxes.
- To execute closing agreements under section 7121 of the Internal Revenue Code.
- To delegate authority or to substitute another representative.
- Other acts (specify) .....

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (Name, address including ZIP code, and telephone number):

James R. Wiener, Esq.  
and Donovan Leisure Newton & Irvine  
Two Wall Street (212-732-4100)  
New York, N.Y. 10005

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same Internal Revenue office with respect to the same matters and years or periods covered by this instrument, except the following:

.....  
(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of prior powers and authorizations)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

*[Handwritten Signature]*

(Signature)

EXECUTIVE DIRECTOR

(Title, if applicable)

MARCH 14 1973

(Date)

(Signature)

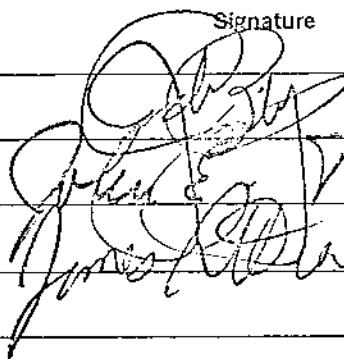
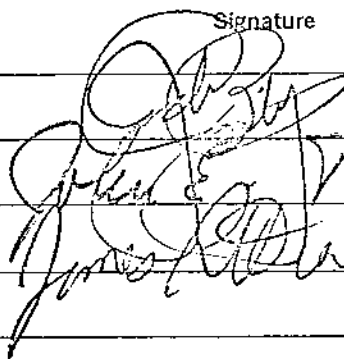
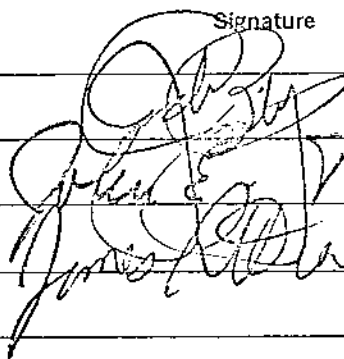
(Title, if applicable)

(Date)

If the power of attorney is granted to an attorney, certified public accountant, or enrolled agent, this declaration must be completed.

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, and that:

- I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- I am enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230.

Designation (Attorney, C.P.A., or Agent)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date
Attorney	New York		2/21/73
Attorney	New York		2/21/73
Attorney	New York		2-21-73

If the power of attorney is granted to a person other than an attorney, certified public accountant, or enrolled agent, it must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

\_\_\_\_\_  
(Signature of Witness) (Date)

\_\_\_\_\_  
(Signature of Witness) (Date)

appeared this day before a notary public and acknowledged this power of attorney as his/her/their voluntary act and deed.

\_\_\_\_\_  
(Signature of Notary) (Date) NOTARIAL SEAL (If required)

**Application for Recognition of Exemption**  
**Under Section 501(c)(3) of the Internal Revenue Code**

To be filed in the District  
 in which the organization  
 has its principal office or  
 place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that organizations may be treated as described in section 501(c)(3) of the code, and the notice under section 508(b) appropriate to those organizations claiming not to be private foundations within the meaning of section 509(a).

**Part I.—Identification (See instructions)**

1 Full name of organization <b>IEEE FOUNDATION, INCORPORATED</b>		2 Employer identification number (If none, attach Form SS-4) <b>Form SS-4 attached</b>				
3(a) Address (number and street) <b>345 East 47th Street</b>						
3(b) City or town, State and ZIP code <b>New York, N.Y. 10017</b>		4 Name and phone number of person to be contacted <b>Donald G. Fink (212) 752-6800</b>				
5 Month the annual accounting period ends <b>December</b>	6 Date incorporated or formed <b>February 16, 1973</b>	7 Activity Codes (see instructions) <table border="1"> <tr> <td><b>123</b></td> <td><b>040</b></td> <td><b>914</b></td> </tr> </table>		<b>123</b>	<b>040</b>	<b>914</b>
<b>123</b>	<b>040</b>	<b>914</b>				

**Part II.—Organizational Documents (See instructions)**

- 1 Attach a conformed copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.). **Attached as Exhibit IV**
- 2 Attach a conformed copy of the organization's by-laws or other rules for its operation. **Attached as Exhibit V**
- 3 If the organization does not have a creating instrument, check here (See instructions)

**Part III.—Activities and Operational Information (See instructions)**

- 1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipt. Attach representative copies of solicitations for financial support.

**See Statement III-(1,2) attached.**

- 2 Describe the organization's fund-raising program and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

**See Statement III-(1,2) attached.**

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete.

*Donald G. Fink*  
 (Signature)

**Executive Director**  
 (Title or authority of signer)

**4/16/73**  
 (Date)

**Donald G. Fink**

**Part III.—Activities and Operational Information (Continued)**

- 3 Give a narrative description of the activities presently carried on by the organization, and also those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A on page 3 of the instructions.

See Statement III-(3) attached.

Part III.—Activities and Operational Information (Continued)

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.

(b) Specialized knowledge, training, expertise, or particular qualifications

See Statement III-(4a) attached.

See Statement III-(4b) attached.

(c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . .  Yes  No  
If "Yes," please name such persons and explain the basis of their selection or appointment.

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d).) . . . . .  Yes  No  
If "Yes," please explain.

5 Does the organization control or is it controlled by any other organization? . . . . .  Yes  No  
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? . . . . .  Yes  No  
If either of these questions is answered "Yes," please explain.

See Statement III-(5) attached.

6 Is the organization financially accountable to any other organization? . . . . .  Yes  No  
If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.

7 What assets does the organization have that are used in the performance of its exempt function? (Do not include income producing property.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

See Statement III-(7) attached.



Part III.—Activities and Operational Information (Continued)

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

See Statement III-(8) attached.

(b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . .  Yes  No

If "Yes," please explain and show how the charges are determined.

See Statement III-(8) attached.

9 Does or will the organization limit its benefits, services or products to specific classes of individuals? . . .  Yes  No

If "Yes," please explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization? . . . . .  Yes  No

If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.

(b) Are benefits limited to members? . . . Not applicable . . . . .  Yes  No  
If "No," please explain.

(c) Attach a copy of the descriptive literature or promotional material used to attract members to the organization. Not applicable

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . .  Yes  No

If "Yes," please explain.

Part IV.—Statement as to Private Foundation Status (See instructions)

1 Is the organization a private foundation? . . . . .  Yes  No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box below:

- Definitive ruling under section 509(a)(1), (2), (3), or (4) — complete Part VII.
- Advance or extended advance ruling under section 509(a)(1) or (2) — See instructions.

3 If question 1 is an answered "Yes," and the organization claims to be a private operating foundation, check here  and complete Part VIII.

**Part V.—Financial Data (See instructions) See Statement V attached.**

Statement of Receipts and Expenditures, for period ending \_\_\_\_\_, 19\_\_\_\_\_

**Receipts**

1	Gross contributions, gifts, grants and similar amounts received . . . . .	
2	Gross dues and assessments of members . . . . .	
3	Gross amounts derived from activities related to organization's exempt purpose Less cost of sales . . . . .	
4	Gross amounts from unrelated business activities . . . . . Less cost of sales . . . . .	
5	Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . . Less cost or other basis and sales expense of assets sold . . . . .	
6	Interest, dividends, rents and royalties . . . . .	
7	<b>Total receipts</b> . . . . .	

**Expenditures**

8	Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .
9	Disbursements to or for benefit of members (attach schedule) . . . . .
10	Compensation of officers, directors, and trustees (attach schedule) . . . . .
11	Other salaries and wages . . . . .
12	Interest . . . . .
13	Rent . . . . .
14	Depreciation and depletion . . . . .
15	Other (attach schedule) . . . . .
16	<b>Total expenditures</b> . . . . .
17	Excess of receipts over expenditures (line 7 less line 16) . . . . .

**Balance Sheets**

Enter dates ▶

Beginning date

Ending date

**Assets**

8	Cash (a) Interest bearing accounts . . . . .		
	(b) Other . . . . .		
19	Accounts receivable, net . . . . .		
20	Inventories . . . . .		
21	Bonds and notes (attach schedule) . . . . .		
22	Corporate stocks (attach schedule) . . . . .		
23	Mortgage loans (attach schedule) . . . . .		
24	Other investments (attach schedule) . . . . .		
25	Depreciable and depletable assets (attach schedule) . . . . .		
26	Land . . . . .		
27	Other assets (attach schedule) . . . . .		
28	<b>Total assets</b> . . . . .		

**Liabilities**

29	Accounts payable . . . . .		
30	Contributions, gifts, grants, etc., payable . . . . .		
31	Mortgages and notes payable (attach schedule) . . . . .		
32	Other liabilities (attach schedule) . . . . .		
33	<b>Total liabilities</b> . . . . .		

**Fund Balance or Net Worth**

34	<b>Total fund balance or net worth</b> . . . . .		
35	<b>Total liabilities and fund balance or net worth (line 33 plus line 34)</b> . . . . .		

**Part VI.—Required Schedules for Special Activities (See instructions)**

	If "Yes," check here:	And, complete schedule—
1	Is the organization, or any part of it, a school? . . . . .	A
2	Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .	B
3	Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . . .	C
4	Is the organization, or any part of it, a hospital? . . . . .	D
5	Is the organization, or any part of it, a home for the aged? . . . . .	E
6	Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . . .	F

**Part VII.—Non-Private Foundation Status (Definitive ruling only)**

**A.—Basis for Non-Private Foundation Status**

The organization is not a private foundation because it qualifies as:

✓	Kind of organization	Within the meaning of	Complete
1	a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3	a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4	a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6	being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.—B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.—B
8	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.—B
9 <input checked="" type="checkbox"/>	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7 and 8, above	Section 509(a)(3)	Part VII.—C

**B.—Analysis of Financial Support** See Statement V attached.

	(a) Most recent taxable year	(Years next preceding most recent taxable year)			(e) Total
	19.....	(b) 19.....	(c) 19.....	(d) 19.....	
1 Gifts, grants, and contributions received . . . . .					
2 Membership fees received . . . . .					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513 . . . . .					
4 Gross income from interest, dividends, rents and royalties . . . . .					
5 Net income from organization's unrelated business activities . . . . .					
6 Tax revenues levied for and either paid to or expended on behalf of the organization . . . . .					
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule . . . . .					
9 Total of lines 1 through 8 . . . . .					
10 Line 9 less line 3 . . . . .					
11 Enter 2% of line 10, column (e) only . . . . .					
12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)					

**B.—Analysis of Financial Support (Continued)**

**13** If the organization's non-private foundation status is based upon:

(a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period exceed the amount shown on line 11.

(b) Section 509(a)(2).—With respect to the amounts included on lines 1, 2, and 3, attach a list for each of the above years showing the name of and amount received from each person who is a "disqualified person."

With respect to the amount included in line 3, attach a list for each of the above years showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization exceeded \$5,000. For this purpose, "payor" includes but is not limited to any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau.

**C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)**

**1** Organizations supported by applicant organization:

Name and address of supported organization

The Institute of Electrical and Electronics Engineers, Incorporated  
345 East 47th Street  
New York, N.Y. 10017

Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of sections 509(a)(1), or (2)?

See Statement VII-(C1) attached.

**2** What does the applicant organization do to support the above organizations?

See Statement VII-(C2) attached.

**3** In what way do the supported organizations operate, supervise, or control the applicant organization, or in what way are the supported and applicant organizations operated in connection with each other?

See Statement VII-(C3) attached

**4** Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he is a manager) or by an organization which is not described in section 509(a)(1) or (2)?  Yes  No

If "Yes," please explain.

Part VIII.—Basis for Status as a Private Operating Foundation **Not applicable**

If the organization—

- (a) bases its claim to private operating foundation status upon normal and regular operations over a period of years; or
- (b) is newly created, set up as a private operating foundation, and has at least one year's experience;

complete the schedule below answering the questions under the income test and one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends upon its normal and regular operations as described in (a) above, submit, as an additional attachment, data in tabular form corresponding to the schedule below for the three years next preceding the most recent taxable year.

Income Test	Most recent taxable year
<b>1</b> Adjusted net income, as defined in section 4942(f) . . . . .	_____
<b>2</b> Qualifying distributions:	
<b>(a)</b> Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule) . . . . .	_____
<b>(b)</b> Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule) . . . . .	_____
<b>(c)</b> Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule) . . . . .	_____
<b>(d)</b> Total qualifying distributions (add lines 2(a), (b), and (c)) . . . . .	_____
<b>3</b> Percentage of qualifying distributions to adjusted net income (divide line 1 into line 2(d)—percentage must be at least 85 percent . . . . .	_____%
<b>Assets Test</b>	
<b>4</b> Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule) . . . . .	_____
<b>5</b> Value of any corporate stock of corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing such corporation) . . . . .	_____
<b>6</b> Value of all qualifying assets (add lines 4 and 5) . . . . .	_____
<b>7</b> Value of applicant organization's total assets . . . . .	_____
<b>8</b> Percentage of qualifying assets to total assets (divide line 7 into line 6—percentage must exceed 65 percent) . . . . .	_____%
<b>Endowment Test</b>	
<b>9</b> Value of assets not used (or held for use) directly in carrying out exempt purposes:	
<b>(a)</b> Monthly average of investment securities at fair market value . . . . .	_____
<b>(b)</b> Monthly average of cash balances . . . . .	_____
<b>(c)</b> Fair market value of all other investment property (attach schedule) . . . . .	_____
<b>(d)</b> Total (add lines 9(a), (b), and (c)) . . . . .	_____
<b>10</b> Subtract acquisition indebtedness with respect to line 9 items (attach schedule) . . . . .	_____
<b>11</b> Balance (line 9 less line 10) . . . . .	_____
<b>12</b> Apply to line 11 a factor equal to two-thirds the current applicable percentage for the minimum investment return under section 4942(e)(3). Line 2(d) must equal or exceed the result of this computation . . . . .	_____
<b>Support Test</b>	
<b>13</b> Applicant organization's support as defined in section 509(d) . . . . .	_____
<b>14</b> Less—amount of gross investment income as defined in section 509(e) . . . . .	_____
<b>15</b> Support for purposes of section 4942(j)(3)(B)(iii) . . . . .	_____
<b>16</b> Support received from the general public, five or more exempt organizations, or a combination thereof (attach schedule) . . . . .	_____
<b>17</b> For persons (other than exempt organizations) contributing more than 1 percent of line 15, enter the total amounts in excess of 1 percent of line 15 . . . . .	_____
<b>18</b> Subtract line 17 from line 16 . . . . .	_____
<b>19</b> Percentage of total support (divide line 15 into line 18—must be at least 85 percent) . . . . .	_____%
<b>20</b> Does line 16 include support from an exempt organization which is in excess of 25 percent of the amount on line 15? . . . . .	. . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b> Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) with respect to the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.	

**SCHEDULE A.—Schools, Colleges, and Universities** Not applicable.  
(Answer questions 2 and 3 only if questions 1(a) and 1(b) are answered "No.")

- 1** Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:
- (a) Admissions?  Yes  No
- (b) Use of facilities or exercise of student privileges?  Yes  No
- If "Yes" for either of the above, please explain.

- 2** If the organization's governing instruments do not clearly set forth a racially nondiscriminatory policy as to its students, check here . Attach whatever corporate resolutions or other official statements the organization has made on this subject.
- 3** Has the organization publicized its racially nondiscriminatory policies in a manner that brings such policies to the attention of all members of the community which it serves?  Yes  No
- If "Yes," please describe how these policies have been publicized. Also attach a copy of the organization's most current admissions bulletin or catalog and clippings of any relevant advertising.

**SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals**

- 1** Please describe the nature of the scholarship benefit, student aid, etc. including the terms and conditions governing its use, whether a gift or a loan, and the amount thereof. If the organization has established or will establish several categories of scholarship benefits, identify each kind of such benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires or will require of individuals to be considered for scholarship grants, loans, or similar benefits.

See Statement B-(1) attached.

- 2** How does or will the organization select its recipients and what criteria does or will it use in making such selections?

See Statement B-(1) attached.

- 3** Does or will the organization have any restrictions or limitations in its selection procedures based upon racial standards?  Yes  No
- If "Yes," please explain.

**SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals (Continued)**

**4 (a)** Does or will the organization have any restrictions or limitations in its selection practices based upon the employment status of the recipient or any relative of the recipient? . . . . .  Yes  No  
If "Yes," please explain.

**(b)** If the organization has restrictions or limitations based upon employment status, enter the approximate number of the organization's potential grantees or recipients each year . . . . ., and the number that will be selected . . . . .  
Please explain the basis for these projections.

**SCHEDULE C.—Successors to "For Profit" Institutions Not applicable.**

**1** What was the name of the predecessor organization and the nature of its activities?

**2** Who were the owners or principal stockholders of the predecessor organization? (If more space is needed, attach schedule.)

Name and address	Share or interest

**3** Describe the business or family relationship between the owners or principal stockholders and principal employees of the predecessor organization and that of the officers, directors, and principal employees of the applicant organization.

**4 (a)** Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sale of the predecessor organization or of its assets to the applicant organization.  
**(b)** Attach an appraisal by an independent qualified expert of the facilities or property interest sold showing fair market value at time of sale.

**5** Has any property or equipment formerly used by the predecessor organization been rented to the applicant organization or will any such property be rented? . . . . .  Yes  No  
If "Yes," please explain and attach copies of all leases and contracts.

**6** Is the organization leasing or will it lease or otherwise make available any space to the owners, principal stockholders, or principal employees of the predecessor organization? . . . . .  Yes  No  
If "Yes," please explain and attach a list of such tenants and a copy of the lease for each such tenant.

**7** Were any new operating policies initiated as a result of the transfer of assets from a profit-making organization to a nonprofit organization? . . . . .  Yes  No  
If "Yes," please explain.

SCHEDULE D.--Hospitals (See instructions) Not applicable

- 1 (a) How many doctors are on the hospital's courtesy staff? . . . . .
- (b) Do such doctors include all the doctors in the community? . . . . .  Yes  No
- If "No," please give the reasons why and explain how the courtesy staff is selected.

2 Composition of board of directors or trustees. (If more space is needed, attach schedule.)

Name and address	Occupation

- 3 (a) Does the hospital maintain a full-time emergency room? . . . . .  Yes  No
- (b) What is the hospital's policy as to administering emergency services to persons without apparent means to pay?

- (c) Does the hospital have any arrangements with police, fire, and voluntary ambulance services as to the delivery or admission of emergency cases? . . . . .  Yes  No
- Please explain.

- 4 Does or will the hospital require a deposit or otherwise discriminate against persons covered by Medicare or Medicaid in its admission practices? . . . . .  Yes  No
- If "Yes," please explain.

- 5 Does or will the hospital provide for a portion of its services and facilities to be used for charity patients? . . . . .  Yes  No
- Please explain (include data as to the hospital's past experience in admitting charity patients and arrangements it may have with municipal or governmental agencies for absorbing the cost of such care).

- 6 Does or will the hospital carry on a formal program of medical training and research? . . . . .  Yes  No
- If "Yes," please describe.

- 7 Does the hospital provide office space to physicians carrying on a medical practice? . . . . .  Yes  No
- If "Yes," attach a list setting forth the name of each physician, the amount of space provided, the annual rent (if any), and the expiration of the current lease.



SCHEDULE E.—Homes for Aged Not applicable.

1 What are the requirements for admission to residency? Explain fully and attach promotional literature and application forms.

2 Does or will the home charge an entrance or founder's fee?  Yes  No  
If "Yes," please explain.

3 What periodic fees or maintenance charges are or will be required of its residences?

4 (a) What established policy does the home have concerning residents who become unable to pay their regular charges?

(b) What arrangements does the home have or will it make with local and federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining such persons?

5 What arrangements does or will the home have to provide for the health needs of its residents?

6 In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious, and similar needs of the aged?

7 Has the home established or will it establish any reserves for future expenditures?  Yes  No  
If "Yes," please state the source of such reserves and explain what uses to which they will be put.

8 Attach a sample copy of the contract or agreement the organization makes with or requires of its residents.

**SCHEDULE F.—Litigating Organizations (Public Interest Law Firms and Similar Organizations)**  
Not applicable.

**1** Will the organization conform to the guidelines for organizations engaged in litigation activities issued by the Internal Revenue Service in Rev. Proc. 71-39, C.B. 1971-2, 575? . . . . .  Yes  No

If "No," please explain.

**2** What is the organization's area of public interest or concern?

**3** Is the organization set up primarily to try the case of a particular person or prosecute a particular cause of action? . . . . .  Yes  No

If "Yes," please explain.

**4** What are the organization's criteria for selection of cases?

**5** In what cases has the organization started legal proceedings and in what other cases is it preparing to start proceedings? Please describe the legal issues with respect to each case and explain how they relate to the organization's area of concern.

**6 (a)** Composition of the organization's board of directors or trustees:

Name and address	Business or Occupation

**(b)** Will any of the attorneys hired by the organizations be a trustee or member of the board of directors of the organization or be associated in the practice of law with any such trustee or member? . . . . .  Yes  No

If "Yes," please explain.

**7** Does or will the organization share office space with a private law firm? . . . . .  Yes  No

If "Yes," please explain.

**8** Does or will the organization receive fees for its professional services? . . . . .  Yes  No

If "Yes," please explain.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N. Y. 10017

FORM 1023

Statement III-(1,2)

IEEE FOUNDATION, INCORPORATED (the Foundation) is being created to perform activities in support of the scientific and educational functions of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE) of 345 East 47th Street, New York, N. Y. 10017. Initially IEEE will reimburse the Foundation for its expenses. However, it is contemplated that the Foundation eventually will become self-supporting, as contributions are made to it by the public and by members of IEEE. Despite this, for the indefinite future the Foundation is expected to receive much of its income each year from IEEE.

It is not contemplated, however, that IEEE will transfer property to the Foundation in excess of the amounts currently required by the Foundation.

In addition to the transfer of money, IEEE will provide the Foundation with office space and services free of charge. Eventually the Foundation may reimburse IEEE for the costs incurred by IEEE in providing these services, but this is not currently contemplated.

Most of the public contributions which will be received by the Foundation will be unsolicited. However, from time to time the Foundation may solicit funds for a specific purpose, for example, to establish a memorial award. Solicitation will probably take the form of notices in IEEE Publications, and perhaps telephone calls or letters from IEEE staff or volunteers. It is not contemplated that professional fund raisers will be employed or that fund raising committees will be formed

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N. Y. 10017

Form 1023

Statement III-(3)

As stated in its Certificate of Incorporation, attached as Exhibit IV hereto, IEEE FOUNDATION, INCORPORATED (the Foundation), is being formed to aid in the performance of scientific and educational activities that are now performed by THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE) of 345 East 47th Street, New York, N. Y. 10017.

In the near future, the Foundation will begin to administer IEEE's scientific awards program. This program is described in an IEEE publication attached as Exhibit III. The exact amount of these awards is not yet known but it is contemplated that the Foundation will administer awards in a total yearly amount that is comparable to those made by IEEE in preceding years. Scholarships will be awarded strictly on the basis of merit and are not limited to IEEE members. A sample copy of a scholarship application form is attached as Exhibit VII. Final discretion as to the recipients of awards funded by the Foundation will be in the Directors of the Foundation. Final discretion as to

the recipients of awards funded by IEEE may be in the Directors of IEEE.

Initially, the scientific awards program will be administered by the Foundation and IEEE will reimburse the Foundation for all costs and expenses incurred in the program's operation. IEEE will, moreover, contribute free office space and supporting services.

As the Foundation becomes established, it is expected that it will receive gifts and bequests from the general public. These funds will be applied to cover the expenses of operation of the Foundation's various programs. At no time, however, will the Foundation perform any functions not in support of IEEE's scientific and educational purposes. The Foundation will not become involved in any legislative activities. At no time will any of the Foundation's funds be made available to IEEE for purposes not scientific or educational.

The Foundation's programs will either be funded by gifts and bequests of the general public or will be carried out by means of arrangements by which IEEE will reimburse the Foundation for the costs and expenses the Foundation incurs in running the programs. The Foundation will not be subject to any administrative expense nor will it require funds for the purchase or lease of office space

since IEEE will provide the Foundation with free office space and supporting services.

As previously stated, it is possible that the Foundation may, in time, take over more of IEEE's scientific and educational functions. These activities now carried on by IEEE, include the following: the discussion of technical subjects, the publication of papers related thereto, the sponsorship of research in scientific fields, the establishment of technical standards concerning the definition of scientific terms and the methods of measurement, the promotion of student interest in electrical engineering and related fields, maintaining a technical library, and the holding of technical conventions, exhibitions, and symposia.

IEEE carries on its educational activities through publications, panels, lectures, discussions, symposia, forums, and other means. It is possible that the Foundation may assume the responsibility for publishing some IEEE publications. The Foundation will in any event publish only educational, scientific or technical materials. It will not publish any material designed to affect legislation or the election of a public official.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N.Y. 10017

Form 1023

Statement III-(4a)

Attached as Exhibit IX is a list of the officers and directors of IEEE FOUNDATION, INCORPORATED (the Foundation), none of whom receive compensation for their services and all of whom serve the Foundation on a part-time basis.



IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N.Y. 10017

Form 1023

Statement III-(4b)

Only persons who are or have been members of the Board of Directors of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE) of 345 East 47th Street, New York, N.Y. 10017, and who are members of IEEE may be directors of IEEE FOUNDATION, INCORPORATED (the Foundation). Unless a majority of the Board of Directors of the Foundation will, immediately after the election of directors, be members of the Board of Directors of IEEE, then to be eligible to be elected to the Board of Directors of the Foundation a person must be a member of the Board of Directors of IEEE. The Executive Director of the Foundation is a non-voting member of the Board of Directors of the Foundation. The Executive Director of the Foundation is appointed annually by the Board of Directors. It is contemplated, but not required, that the Executive Director and General Manager of IEEE will be appointed to the position of Executive Director of the Foundation.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N. Y. 10017

Form 1023

Statement III-(5)

IEEE FOUNDATION, INCORPORATED (the Foundation) is being created to perform activities in support of the scientific and educational purposes of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE) of 345 East 47th Street, New York, N. Y. 10017. Even though IEEE will continue in existence and will not be legally prevented from continuing any of its activities, it could be said that the Foundation is an "outgrowth" of IEEE.

As of January 1, 1963, THE INSTITUTE OF RADIO ENGINEERS, INCORPORATED (IRE), of 1 East 79th Street, New York, N. Y. 10021, was merged into the AMERICAN INSTITUTE OF ELECTRICAL ENGINEERS (AIEE), of 345 East 47th Street, New York, N. Y. 10017, and the name of the latter organization was changed to THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. The subordinate units of IRE and AIEE were likewise merged as of that date.

By ruling dated January 17, 1950, AIEE was held to be exempt from Federal income tax under Section 101(6) of the Internal Revenue Code of 1939, which corresponds to Section 501(c)(3) of the 1954 Code. By ruling dated December

13, 1944, IRE was held to be exempt from Federal income tax under the same section. By ruling dated July 16, 1954, IRE's subordinate units were included in said exemption. By ruling dated September 16, 1969 (attached as Exhibit I), IEEE was held to be exempt from Federal income tax under Section 501(c)(3) of the 1954 Code. The corresponding application for that exemption is attached as Exhibit II.

IRE and AIEE were both non-profit corporations. AIEE was formed on March 16, 1896; IRE was formed on August 23, 1913. IRE went out of existence as a result of the merger described above. As explained above, AIEE's existence continued, but the name of the merged organization was changed to IEEE.

Attached as Exhibit X is Form 990 filed by IEEE for the years ending December 31, 1969, 1970 and 1971. Attached as Exhibit XI are certified financial statements of IEEE for the years ending December 31, 1969, 1970 and 1971. These are the most recent records available. Records for the year ending December 31, 1972 will be available in April 1973. The Foundation is formed to further the scientific and educational purposes of IEEE. Only persons who are or have been members of the Board of Directors of IEEE and who are members of IEEE may be directors of the Foundation. Unless a majority of the Board of Directors of the Foundation will,

immediately after the election of directors, be members of the Board of Directors of IEEE, then to be eligible to be elected to the Board of Directors of the Foundation a person must be a member of the Board of Directors of IEEE. The Executive Director of the Foundation is a non-voting member of the Board of Directors. The Executive Director is appointed annually by the Board of Directors. It is contemplated, but not required that the Executive Director and General Manager of IEEE will be appointed to the position of Executive Director of the Foundation.

IEEE has in the past cooperated with many organizations for the purpose of promoting the advancement of the theory and practice of electrical and electronics engineering and the allied arts and sciences. Such cooperation principally involves the joint sponsorship of awards, technical conventions, conferences and symposia and the publication of technical papers. Initially, the Foundation will manage the awards program formerly conducted by IEEE. However, the Foundation may eventually perform more of IEEE's scientific and educational programs. As this happens, it is likely that the Foundation will associate with the same organizations with which IEEE now associates. Attached as Exhibit VI are pages 82-84 of IEEE Organizational Roster dated March 1972 which contains a list of organizations with which IEEE is so affiliated.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N.Y. 10017

FORM 1023  
STATEMENT III-(7)

IEEE FOUNDATION, INCORPORATED (the Foundation) has no assets or liabilities, nor has it received or expended any funds. Eventually, the sources of the Foundation's funds will be gifts and bequests made by the public in general and in particular by members of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE) of 345 East 47th Street, New York, N. Y. 10017. These gifts and bequests will be primarily unsolicited, although the Foundation may occasionally request contributions from IEEE's members via letters, telephone calls or statements in IEEE periodicals. Initially, the Foundation will be reimbursed by IEEE for any costs and expenses it incurs in the operation of its activities.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N. Y. 10017

FORM 1023

STATEMENT III-(8)

IEEE FOUNDATION, INCORPORATED (the Foundation) is being created to perform activities in support of the scientific and educational purposes of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE) of 345 East 47th Street, New York, N. Y. 10017.

In the near future, the Foundation will begin to administer IEEE's scientific awards program. This program is described in an IEEE publication attached as Exhibit III. The exact amount of these awards is not yet known but it is contemplated that the Foundation will administer awards in a total yearly amount that is comparable to those made by IEEE in preceding years. Scholarships will be awarded strictly on the basis of merit and are not limited to IEEE members. A sample copy of a scholarship application form is attached as Exhibit VII. Final discretion as to the recipients of awards funded by the Foundation will be in the Directors of the Foundation. Final discretion as to the recipients of awards funded by IEEE may be in the Directors of IEEE.

It is possible that the Foundation may, in time, take over more of IEEE's scientific and educational functions.

These activities now carried on by IEEE, include the following: The discussion of technical subjects, the publication of papers related thereto, the sponsorship of research in scientific fields, the establishment of technical standards concerning the definition of scientific terms and the methods of measurement, the promotion of student interest in electrical engineering and related fields, maintaining a technical library, and the holding of technical conventions, exhibitions, and symposia.

IEEE carries on its educational activities through publications, panels, lectures, discussions, symposia, forums, and other means. It is possible that the Foundation may assume the responsibility for publishing some IEEE publications. The Foundation will in any event publish only educational, scientific or technical materials. It will not publish any material designed to affect legislation or the election of a public official.

Eventually the Foundation will receive donations from the public and from members of IEEE sufficient to permit it to perform activities without financial support from IEEE. However, initially IEEE will reimburse the Foundation for expenses incurred in performing scientific and educational activities for the benefit of IEEE. Although the Foundation will merely be reimbursed for expenses actually incurred these transfers could be construed as

"payment" for services.

The Foundation may require payment from those who benefit from its programs if it expands its activities to include the sponsoring of publications, panels, lectures, discussions, symposia, forums, and other similar activities. In this event, the amount required in payment will be calculated only to reimburse the Foundation for its expenses, and not to generate any profit. Because expenses and receipts can only be approximated, it is possible that from time to time a particular activity or undertaking may generate a profit. In such an eventuality, the profit so generated will be used for the Foundation's scientific and educational purposes.



IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N. Y. 10017

FORM 1023

STATEMENT V

IEEE FOUNDATION, INCORPORATED has no assets  
or liabilities, nor has it received or expended any  
funds.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET  
NEW YORK, NEW YORK 10017

FORM 1023

STATEMENT VII-(C1)

THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE), 345 East 47th Street, New York, N.Y. 10017, was held to be exempt from Federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1954 by ruling dated September 16, 1969 (attached as Exhibit I). The corresponding application for that exemption is enclosed as Exhibit II. The exemption was granted because IEEE was organized and operated exclusively for scientific and educational purposes. IEEE's governing instruments are in the process of being amended to permit IEEE, in the future, to engage in professional as well as scientific and educational activities. When such amendments become effective, which is expected to occur on or about April 30, 1973, IEEE will no longer be described in Section 501(c)(3) and will apply for reclassification as an organization described in Section 501(c)(6), as required by an IRS National Office ruling dated September 12, 1972, attached as Exhibit VIII.

Although IEEE has never received a specific ruling that it is not a private foundation, IEEE did submit Form 4653, Notification Concerning Foundation Status, on December 29, 1970, a copy of which is attached as Exhibit XII, and IEEE received no response to this Notification. Furthermore, IEEE continues to be described by Code section 509(a)(2). IEEE's information tax returns, Form 990, and certified financial statements for calendar years 1969, 1970 and 1971 are attached as Exhibits X and XI; Form 990 and financial statements have not yet been prepared for 1972.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N.Y. 10017

FORM 1023

STATEMENT VII-(C2)

IEEE FOUNDATION, INCORPORATED (the Foundation) was established in order to perform certain of the scientific and educational functions of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE) of 345 East 47th Street, New York, N. Y. 10017. The purposes of the Foundation are limited by its charter to the support of the scientific and educational purposes of IEEE, the charter does not expressly empower the Foundation to engage in activities which are not in furtherance of that purpose, and the charter does not expressly empower the Foundation to operate or support or benefit any organization other than IEEE.

As soon as the Foundation begins operations, it will administer the scientific awards program that for many years has been conducted by IEEE. In return for conducting this program, IEEE will reimburse the Foundation for all expenses thereby incurred and, in addition, will provide the Foundation with free office space and services. The exact amount of the awards that will be administered by

the Foundation is not as yet known. It is contemplated, however, that such amount will be approximately the same as the amount of IEEE awards in previous years. The awards customarily granted by IEEE are shown in Exhibit III.

It is anticipated that as a result of receiving gifts and bequests, the Foundation will eventually have sufficient funds to undertake additional educational and scientific programs which heretofore have been performed by IEEE and which IEEE would continue to conduct, were they not conducted by the Foundation. Nevertheless, it is possible that the Foundation may fund some of these programs by means of an arrangement by which IEEE will compensate the Foundation for the costs and expenses incurred in the operation of these activities. At no time, however, will the Foundation perform any function which is not scientific or educational in nature, nor will the Foundation at any time make any of its funds available to IEEE for purposes not scientific or educational in nature.

The Foundation may from time to time make funds available to IEEE for scientific and educational activities. However, if this is done, care will be taken to see that such funds are in fact expended for scientific and educational purposes, and records will be maintained in compliance with the requirements of the Internal Revenue Code and Regulations, including Rev. Rul. 68-307, 1968-1 Cum. Bul. 258, and Rev. Rul. 68-489, 1968-2 Cum. Bul. 210.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47TH STREET, NEW YORK, N.Y. 10017

FORM 1023

Statement VII-(C3)

Only persons who are or have been members of the Board of Directors of THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE), of 345 East 47th Street, New York, N. Y. 10017, and are members of IEEE may be directors of IEEE FOUNDATION, INCORPORATED (the Foundation). Unless a majority of the Board of Directors of the Foundation will, immediately after the election of directors, be members of the Board of Directors of IEEE, then to be elected to the Board of Directors of the Foundation, a person must be a member of the Board of Directors of IEEE.

IEEE FOUNDATION, INCORPORATED  
345 EAST 47th STREET, NEW YORK, N.Y. 10017

Form 1023

Statement B-(1)

As stated in its Certificate of Incorporation, attached as Exhibit IV hereto, IEEE FOUNDATION, INCORPORATED (the Foundation), is being formed to aid in the performance of scientific and educational activities that are now performed by THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC. (IEEE) of 345 East 47th Street, New York, N.Y. 10017.

In the near future, the Foundation will begin to administer IEEE's scientific awards program. This program is described in an IEEE publication attached as Exhibit III. The exact amount of these awards is not yet known but it is contemplated that the Foundation will administer awards in a total yearly amount that is comparable to those made by IEEE in preceding years. Scholarships will be awarded strictly on the basis of merit and are not limited to IEEE members. A sample copy of a scholarship application form is attached as Exhibit VII. Final discretion as to the recipients of awards funded by the Foundation will be in the Directors of the Foundation. Final discretion as to the recipients of awards funded by IEEE may be in the Directors of IEEE.

Internal Revenue Service

SEP 16 1969

T:MS:EO:R:2-SM

The Institute of Electrical and  
Electronics Engineers, Inc.  
(f/k/a American Institute of  
Electrical and Electronic  
Engineers)  
345 East 47th Street  
New York, New York 10017

Gentlemen:

This refers to the information submitted for use in determining your status and the status of your subordinate units for Federal income tax purposes.

You were held exempt from Federal income tax under the predecessor of section 501(c)(3) of the 1954 Code under your former name of American Institute of Electrical Engineers in a ruling issued on January 17, 1950. Pursuant to a Certificate of Consolidation dated November 15, 1962, you were consolidated with the Institute of Radio Engineers as of January 1, 1963. The Institute of Radio Engineers was held exempt under the predecessor of section 501(c)(3) in a ruling issued December 13, 1944 and was issued a group ruling to cover its subordinate sections July 16, 1954, under the same predecessor section. Under Article 6 of the Consolidation Agreement you are a continuation of AIEE and not a new corporation.

You and your sections were organized for the purpose of advancing the theory and practice of electrical and electronics engineering. You strive to provide a medium of continuing education through which members can exchange and disseminate technical information.

Your membership is limited to individuals who have had three years of competence in electrical or electronics engineering. Limited membership is available to members who are interested in the fields but who have not had the experience for full membership, and for students engaged



The Institute of Electrical and Electronics  
Engineers, Inc.

in the course of study in these fields. Your activities include the discussion of technical subjects, the publication of papers related thereto, the sponsorship of research in scientific fields, the establishment of technical standards concerning the definition of scientific terms and the method of measurement, the promotion of student interest in electrical engineering and related fields, and the holding of conventions, exhibitions, and symposia.

Your total accumulated income for the years 1963 through 1966 has decreased because of net losses for each of those years. However, at the end of 1966 it remained slightly over \$2,000,000. Your surplus was generated by net operating revenue over a substantial number of years.

Your gross receipts from activities in each of the years from 1963 to 1966 was more than \$5,000,000 and your cost of operations in each of those years was over \$3,000,000.

In addition to using your surplus as a reserve against your large operational costs, you plan to expand your activities to include continuing technical education of practicing engineers and the development of an information services program, and other as yet undetermined programs.

You sell your technical publications to the general public at prices that exceed those paid by your members. However, more than 50% of your publications are distributed to members. The price differential represents an attempt by you to increase membership in your organization. Your price to libraries and other institutions not eligible for membership in your organization is less than that charged to the rest of the general public.

You hold an annual convention at which numerous technical papers are presented. At the convention you receive substantial revenue from exhibitors who present their wares at your convention for the purpose of showing them to your members, potential buyers of the products.

The Institute of Electrical and Electronics  
Engineers, Inc.

Based upon the information submitted, we conclude that you and your subordinates listed on the group exemption letter you submitted, are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, as it is shown that you and your subordinates are organized and operated exclusively for educational and scientific purposes. This ruling assumes that your operations and those of your subordinates will be as stated in your exemption application. If you change your character, purposes or method of operation please let your District Director know so that he may consider their effect on your exempt status. Also, please keep him informed of any changes in your name or address.

You and your exempt subordinates are not required to file a Form 1120 income tax return. However, if you and the subordinates are subject to the tax on unrelated business income under section 511 of the Code, you and they must file income tax return, Form 990-T.

You and your exempt subordinates are required to file an annual information return, Form 990-A by the 15th day of the fifth month after your annual accounting period closes, December 31. If you do not include the subordinates in a group return, each must file a separate return by the 15th day of the fifth month after its annual accounting period closes.

Donors may deduct contributions to you and your exempt subordinates as provided by section 170 of the Code. Requests, legacies, devises, transfers, or gifts to or for your use or to or for the use of your exempt subordinates are deductible for federal, estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

You and your exempt subordinates are not liable for Federal Unemployment Taxes. You and your exempt subordinates are liable for social security taxes only if waiver of exemption certificates have been filed, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

The Institute of Electrical and Electronics  
Engineers, Inc.

In this ruling, we are not determining whether any of your present or proposed activities, or those of your exempt subordinates, is unrelated trade or business as defined in section 513 of the Code. In accordance with Announcement 69-3, which appears in Internal Revenue Bulletin 1969-5 at page 37, this application has been processed without giving consideration to the issue of whether your income from the rental of display space at your conventions is unrelated business income taxable under section 511 of the Code.

Each year within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list of the names, mailing addresses including Postal ZIP Codes, and employer identification number of subordinates on your group exemption roster that during the year:
  - a. changed names or addresses;
  - b. were deleted from the roster;
  - c. were added to the roster.

A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected chapters according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;

The Institute of Electrical and Electronics  
Engineers, Inc.

- b. a statement that each has given you written authorization to add its name to the roster;
  - c. a list of those to which the Service previously issued rulings or determination letters relating to exemption.
4. If applicable a statement that your group exemption roster did not change during the year.

The rulings and/or determination letters which were issued to your Berkshire, Seattle, Sharon, and Southern New Jersey sections in their individual names, are superseded by this ruling. You should advise them accordingly.

You should advise each of your exempt subordinate units of the exemption and the pertinent provisions of this ruling.

This ruling is not applicable to any of your subordinate units organized and operated in a foreign country.

Our ruling addressed to the Institute of Radio Engineers, Inc., is terminated as of January 1, 1963, the date it was consolidated into your organization.

The District Directors of Internal Revenue concerned are being advised of this action.

Very truly yours,

(Signed) Milton Ceray

Chief, Rulings Section  
Exempt Organizations Branch

Enclosure:  
Rev. Proc. 68-13  
for your information