



MASSACHUSETTS DEPT. OF REVENUE  
 PO Box 7010  
 Chelsea, MA 02150-7010



ALAN LeBOVIDGE, COMMISSIONER  
 TERESA O'BRIEN-HORAN, DEPUTY COMMISSIONER

SOCIETY OF AUTOMOTIVE ENGINEERS 870C  
 INC  
 400 COMMONWEALTH DR  
 WARRENDALE PA 15096-0001

Notice 30048  
 Exemption  
 Number 251 494 402  
 Date 08/01/05  
 Bureau TSD MGT SERV  
 Phone (617) 887-6367

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

Rev. 8/00

**Massachusetts  
Department of  
Revenue**

## 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 State PA Zip 15096

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 Tynard Title Controller Date 8/22/2005

**Warning: Willful 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. If Form ST-2 is not available, enter exemption number, if known: \_\_\_\_\_
- 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