

Internal Revenue Service

Date: June 26, 2007

SAE INTERNATIONAL
400 COMMONWEALTH DR
WARRENDALE PA 15096

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

F. B. Rolfes Jr. 17-55560
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

25-1494402

Dear Sir or Madam:

This is in response to your request of June 26, 2007, regarding your organization's tax-exempt status.

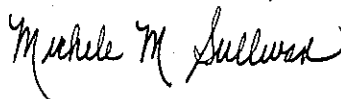
In June 1985 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Internal Revenue Service

Department of the Treasury

JUL 05 1985

Washington, DC 20224

Society of Automotive
Engineers, Inc.
400 Commonwealth Drive
Warrendale, PA 15096

Person to Contact:
Mr. John Monahan
Telephone Number:
(202) 566-3376
Refer Reply to:
OP:E:EO:R:2

Date:

JUN 28 1985

Employer Identification Number: Applied for
Key District: Baltimore
Accounting Period Ending: September 30
Foundation Status Classification: IRC 509(a)(1) & 170(b)(1)(A)(vi)

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of Code section 509(a), because you are an organization described in the sections of the Code shown above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name and address.

Unless specifically excepted, beginning January 1, 1984, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. You are not required to pay tax under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have questions about excise, employment, or other federal taxes, contact your key District Director.

Donors may deduct contributions to you as provided in Code section 170. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

Society of Automotive
Engineers, Inc.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. (For tax years ending before December 31, 1982, organizations whose gross receipts are not normally more than \$10,000 are excused from filing Form 990). For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There is a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late unless there is reasonable cause for the delay.

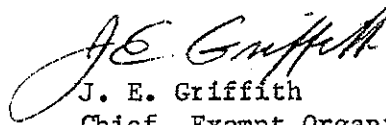
You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513.

Please show your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely yours,



J. E. Griffith
Chief, Exempt Organizations
Rulings Branch