



IEEE

THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.
345 EAST 47TH STREET, NEW YORK, N.Y. 10017-2394, U.S.A. TELEX 236411 FAX (212) 752-4929

DIRECT NUMBER (212) 705-

January 26, 1993

Internal Revenue Service
EP/EO Division
P.O. Box 1680, GPO
Brooklyn, NY 11202

RE: The Institute of Electrical and Electronics
Engineers, Incorporated
EIN: 13-1656633

Gentlemen:

This is a request for reclassification of The Institute of Electrical and Electronics Engineers, Inc. ("IEEE") recognition of exemption from federal income tax under section 501(c)(6) of the Internal Revenue Code to section 501(c)(3) of the Code. Enclosed are Forms 1023, 8718 and 2848.

IEEE has more than one hundred years of history and has grown to become the world's largest technical professional organization with 320,000 members in over 130 countries. It is currently recognized by the Internal Revenue Service as a section 501(c)(6) organization. A copy of a ruling letter, dated September 13, 1973, recognizing IEEE and its subordinates exempt under section 501(c)(6) is enclosed.

The American Institute of Electrical Engineers and the Institute of Radio Engineers, Inc., consolidated January 2, 1963, to form IEEE. Both of these organizations had been recognized by the IRS as section 501(c)(3) entities, and the consolidated organization, IEEE, was also recognized by the IRS as a section 501(c)(3) organization.

During the late 1960's, there was a movement within IEEE to broaden and enhance its professional activities in order to emphasize the professional standing of its membership. Also, in the early 1970's there were indications, particularly in New York City, that the IRS was attempting to reclassify engineering organizations from 501(c)(3) to 501(c)(6) status. Accordingly, IEEE voluntarily requested reclassification to 501(c)(6) in 1973.

Despite the impetus to increase its professional activities, IEEE never actually expanded such endeavors to account for a substantial part of its overall undertakings. IEEE's activities have been, and are, typical of other engineering societies that are recognized as exempt under section 501(c)(3). Examples include American Society of Civil Engineers, American Society of Mechanical Engineers, American Mathematical Society, Instrument Society of America, Society of Automotive Engineers, and Society of Manufacturing Engineers. See also Revenue Ruling 71-506, 1971-2 C.B. 233.

Although the enclosed Form 1023 sets forth a description of IEEE's activities and financial data, it should be emphasized that IEEE does not have a certification program designed and operated to achieve professional standing for certain engineers, such as the certification programs described in GCM 39721 and Rev. Rul. 73-567, 1973-2 C.B. 178. In addition, IEEE has no social or recreational activities or facilities. IEEE does have a Member Conduct Committee, but this constitutes a rare, unusual and de minimis activity with only two cases having ever been brought to the Board of Directors. In summary, IEEE does not police the engineering profession and those professional activities that attempt to improve the conditions of IEEE's members, such as lobbying for particular legislation in furtherance of the members' interests, and occasionally seeking employment for members during periods of heavy unemployment, are quite insubstantial as compared to its vast educational and research endeavors. They do not constitute a substantial portion of IEEE's total activities similar to the disqualifying activities depicted in Rev. Rul. 71-504, 1971-2 C.B. 231, and Rev. Rul. 71-505, 1971-2 C.B. 232.

IEEE does have an agreement with Seabury & Smith Insurance in Washington, D.C., whereby group insurance coverage is available to members. However, IEEE is not involved in the management of the group insurance program, it does not provide administrative services, and it does not incur any expenses with respect thereto.

IEEE also makes available its name and logo to MBNA America, which offers affinity cards to IEEE members. IEEE is not involved in the management, administrative services, or processing of any accounts. It does receive a royalty payment for the use of its name and logo.

IEEE seeks reclassification of its exempt status, effective January 27, 1993, the date the Form 1023 is filed with the IRS Brooklyn key-District. IEEE's Certificate of Incorporation was

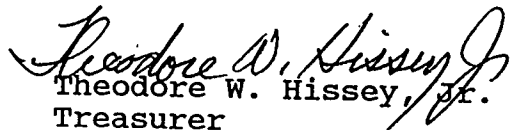
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amended in order to satisfy the section 501(c)(3) organizational test. A complete copy of the Restated Certificate of Incorporation, as filed and accepted by the state of New York on January 5, 1993, is attached to the enclosed Form 1023.

This request for reclassification applies to IEEE itself as well as its subordinates. Generally, Form 1023 is not used to apply for a group exemption letter. However, inasmuch as IEEE's subordinates carry on the same activities as IEEE, are under its supervision and control, and are currently recognized as exempt under section 501(c)(6) by the IRS, and a group return on Form 990 is annually filed with the Service, this is only a request for modification of the IRS ruling, dated September 13, 1973. A user fee of \$500 is attached to Form 8718.

Should you have any questions, need clarification, or prefer a meeting to discuss this request, please contact our authorized representative, Edward D. Coleman (202-785-9500), whose name is listed on the enclosed Power of Attorney.

Sincerely,


Theodore W. Hissey, Jr.
Treasurer

TWH:mmv

Enclosures

User Fee for Exempt Organization Determination Letter Request

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application)

For IRS Use Only

Control number _____
Amount paid _____
User fee screener _____

1 Name of organization

The Institute of Electrical and Electronics Engineers, Inc.

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee): Fee

a Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have not exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four taxable years, or new organizations which anticipate annual gross receipts averaging not more than \$10,000 during their first four years. If you check this box you must complete the income certification below \$ 150

Certification

I hereby certify that the annual gross receipts of _____ have not exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four (or the first four) years of operation.
(enter name of organization)

Signature ▶ _____ Title _____

b Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have exceeded (or are expected to exceed) \$10,000, averaged over the preceding four taxable years, or a new organization which anticipates annual gross receipts averaging more than \$10,000 during their first four years \$ 375

c Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity \$ 200

d Group exemption letters \$ 500

Instructions

The Omnibus Budget Reconciliation Act of 1990 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District	Send fee and request for determination letter to this address	
Albany, Augusta, Boston, Brooklyn, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Albuquerque, Austin, Cheyenne, Dallas, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans Internal Revenue Service EP/EO Division P.O. Box 941 Atlanta, GA 30370
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Anchorage, Boise, Las Vegas, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
		Sacramento, San Francisco Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
		Aberdeen, Chicago, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
 Expires 5-31-93

▶ For Paperwork Reduction and Privacy Act Notice, see the instructions.

Part I Power of Attorney

1 Taxpayer Information

Taxpayer name(s) and address (Please type or print.) The Institute of Electrical and Electronics Engineers, Inc. 345 E. 47th St. New York, NY 10017-2394	Social security number(s) _____ _____ _____ Daytime telephone number (212) 752-4929	Employer identification number 13-1656633 Plan number (if applicable)
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hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Please type or print.)

Name and address Edward D. Coleman Webster, Chamberlain & Bean 1747 Penna. Ave. N.W. Ste.1000 Washington, DC 20006	CAF No. 2605-4611-7R Telephone No. (202)...785-9500 Fax No. (202)835-0243 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax Matters

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Income - Exempt Org.	Form 1023	1992 -1994

4 Specific Use Not Recorded on Centralized Authorization File (CAF).—If the power of attorney is for a specific use not recorded on CAF, please check this box. (See the instructions for *Specific Use Not Recorded on CAF* on page 4.)

5 Acts Authorized.—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks or the power to sign certain returns. (See instructions.)

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

6 Receipt of Refund Checks.—If you want to authorize a representative named in line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

7 Notices and Communications.—Notices and other written communications will be sent to the first representative listed in line 2.

- a If you want the second representative listed to receive such notices and communications, check this box
- b If you do not want any notices or communications sent to your representative, check this box

8 Retention/Revocation of Prior Power(s) of Attorney.—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of Taxpayer(s).—If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ If this power of attorney is not signed, it will be returned.

Theodore W. Hissey, Jr. 1/26/93 Treasurer
Signature Date Title (if applicable)

Theodore W. Hissey, Jr.
Print Name

.....
Signature Date Title (if applicable)

.....
Print Name

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(a)(7) of Treasury Department Circular No. 230.

▶ If this power of attorney is not signed, it will be returned.

Designation — Insert above letter (a–h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
a	D.C. & MD.	<i>Edward D. Coleman</i>	1/26/93

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

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) The Institute of Electrical and Electronics Engineers, Inc.			2 Employer identification number (If none, see instructions.) 13 : 1656633
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Edward D. Coleman (202) 785-9500	
1c Address (number, street, and room or suite no.) 345 East 47th Street		4 Month the annual accounting period ends December	
1d City or town, state, and ZIP code New York, NY 10017-2394		5 Date incorporated or formed May 13, 1884	
		6 Activity codes (See instructions.) 120 123 914	
		7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)	
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

The organization has regularly filed Forms 990 and 990-T with the Holtsville, NY, IRS Service Center.

- 10** Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.
- a **Corporation**— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws.
 - b **Trust**— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
 - c **Association**— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here

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

Please Sign Here *Theodore W. Hisey Jr.* Treasurer 1/26/93
(Signature) (Title or authority of signer) (Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum; the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See attached statement.

- 2 What are or will be the organization's sources of financial support? List in order of size.

Publications; Membership Dues; Conferences, Conventions, and Meetings; Contributions; and Government Grants.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

The organization does not engage in fundraising activities.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

See attached.

b Annual Compensation

See 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," name those 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 the specific instructions for line 4d.)

Yes No

If "Yes," explain.

5 Does the organization control or is it controlled by any other organization?

Yes No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

Yes No

If either of these questions is answered "Yes," explain.

See attached statement.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

Yes No

If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization?

Yes No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

N/A

9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No
b Is the organization a party to any leases? Yes No
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

See attached statement.

10 Is the organization a membership organization? Yes No
If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

See attached statement.

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

See attached statement.

c What benefits do (or will) your members receive in exchange for their payment of dues?

See attached statement.

11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

Products of the IEEE are available to all individuals, companies, universities and governmental agencies. IEEE members are privileged to obtain these products or attend meetings either free or at discount.

b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

12 Does or will the organization attempt to influence legislation? Yes No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity. The organization engages in lobbying activities (attempts to influence legislation) occasionally with Congress to support bills of interest to the membership (there is no grassroots lobbying). This is a very insubstantial part of its activities and less than one-half of one percent of its time and funds are so devoted.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? Yes No
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7. N/A

Exceptions—You are not required to file an exemption application within 15 months if the organization:

(a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

(b) Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,

(c) Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? Yes No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the instructions before completing this item.)

N/A

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? Yes No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

N/A

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?

- Yes (Complete Schedule E)
 No

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | |
|--|---|
| (a) <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A). | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B). | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| (c) <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a hospital
(MUST COMPLETE SCHEDULE C). | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| (e) <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one
or more of the organizations described in (a) through (d), (g), (h), or (i)
(MUST COMPLETE SCHEDULE D). | Section 509(a)(3) |
| (f) <input type="checkbox"/> As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| (g) <input type="checkbox"/> As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| (h) <input type="checkbox"/> As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| (i) <input checked="" type="checkbox"/> As 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) |
| (j) <input type="checkbox"/> We are a publicly supported organization but are not sure whether we
meet the public support test of block (h) or block (i). We would like the
Internal Revenue Service to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or
Section 509(a)(2) |

If you checked one of the boxes (a) through (f) in question 9, go to question 14.
 If you checked box (g) in question 9, go to questions 11 and 12.
 If you checked box (h), (i), or (j), go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions 11 through 14.)
 An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and: _____
 a Enter 2% of line 8, column (e) of Part IV-A _____ N/A
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here and:
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." None
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau. None

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		x	A
Is the organization, or any part of it, a school?		x	B
Is the organization, or any part of it, a hospital or medical research organization?		x	C
Is the organization a section 509(a)(3) supporting organization?		x	D
Is the organization an operating foundation?		x	E
Is the organization, or any part of it, a home for the aged or handicapped?		x	F
Is the organization, or any part of it, a child care organization?		x	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		x	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		x	I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A.—Statement of Revenue and Expenses

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 1/1/92 to 12/31/92	(b) 19 91....	(c) 19 90....	(d) 19 89....	
Revenue					
1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	75,300	222,520	186,801	9,250	493,871
2 Membership fees received . . .	28,856,300	23,951,063	22,185,500	20,345,555	95,338,418
3 Gross investment income (see instructions for definition) . . .	3,461,100	3,707,800	4,273,600	4,123,034	15,565,534
4 Net income from organization's unrelated business activities not included on line 3	13,590	1,597	20,085	19,088	54,360
5 Tax revenues levied for and either paid to or spent on behalf of the organization	-0-	-0-	-0-	-0-	-0-
6 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)	-0-	-0-	-0-	-0-	-0-
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	-0-	-0-	-0-	-0-	-0-
8 Total (add lines 1 through 7)	32,406,290	27,882,980	26,665,986	24,496,927	111,452,183
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	75,890,197	62,650,036	61,769,032	57,927,674	258,236,939
10 Total (add lines 8 and 9)	108,296,487	90,533,016	88,435,018	82,424,601	369,689,122
11 Gain or loss from sale of capital assets (attach schedule)	1,697,503	1,533,900	(1,127,800)	2,353,266	4,456,869
12 Unusual grants	-0-	-0-	-0-	-0-	-0-
13 Total revenue (add lines 10 through 12)	109,993,990	92,066,916	87,307,218	84,777,867	374,145,991
Expenses					
14 Fundraising expenses	-0-	-0-	-0-	-0-	
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	28,000	39,000	71,000	10,300	
16 Disbursements to or for benefit of members (attach schedule)	-0-	-0-	-0-	-0-	
17 Compensation of officers, directors, and trustees (attach schedule)	-0-	-0-	-0-	-0-	
18 Other salaries and wages	22,568,695	21,960,252	19,797,313	16,085,906	
19 Interest	661,200	180,825	75,304	-0-	
20 Occupancy (rent, utilities, etc.)	2,534,400	2,862,690	2,907,557	2,806,963	
21 Depreciation and depletion	1,355,700	1,510,390	1,245,001	981,755	
22 Other (attach schedule)	77,994,895	65,948,027	67,833,203	62,508,702	
23 Total expenses (add lines 14 through 22)	105,142,890	92,501,184	91,929,378	82,393,626	
24 Excess of revenue over expenses (line 13 minus line 23)	4,851,100	(434,268)	(4,622,160)	2,384,241	

Institute of Electrical and Electronics Engineers, Inc.
 345 East 47th Street
 New York, NY 10017
 EIN 13-1656633

Form 1023, Part IV, Line 11, Gain or Loss From Sales of Securities

Column (a) 1992	Gross Amount		Line 11
	<u>From Sales</u>	<u>Basis</u>	<u>Gain (Loss)</u>
IEEE Equity Fund	\$9,759,590	\$8,366,760	\$1,392,830
IEEE Fixed Income Fund	114,792,242	114,487,569	304,673
1992 Totals	<u>\$124,551,832</u>	<u>\$122,854,329</u>	<u>\$1,697,503</u>

All of the above are publicly traded securities sold through brokers.
 Supporting schedules for the individual securities transactions are attached.

Form 1023, Part IV, Line 11, Gain or Loss From Sales of Securities

Column (b) 1991	Gross Amount		Line 11
	<u>From Sales</u>	<u>Basis</u>	<u>Gain (Loss)</u>
IEEE Equity Fund	\$17,215,169	\$15,412,066	\$1,803,103
IEEE Fixed Income Fund	63,684,891	63,681,030	3,861
IEEE Short Term Fund	37,078,561	37,086,438	(7,877)
IEEE Restricted Fund	1,333	0	1,333
Futures	(266,522)	0	(266,522)
1991 Totals	<u>\$117,713,432</u>	<u>\$116,179,534</u>	<u>\$1,533,898</u>

All of the above are publicly traded securities sold through brokers.
 Supporting schedules for the individual securities transactions are attached.

Institute of Electrical and Electronics Engineers, Inc.
 345 East 47th Street
 New York, NY 10017
 EIN 13-1656633

Form 1023, Part IV, Line 11, Gain or Loss From Sales of Securities

Column (c) 1990	Gross Amount		Line 11
	<u>From Sales</u>	<u>Basis</u>	<u>Gain (Loss)</u>
IEEE Equity Fund	\$10,995,526	\$11,737,441	(\$741,915)
IEEE Fixed Income Fund	116,318,996	116,298,751	20,245
IEEE Short Term Fund	64,401,093	64,401,093	0
FUTURES:			
SLH	(110,910)		(110,910)
LW	3,606		3,606
SLH	(298,826)		(298,826)
1990 Totals	<u>\$191,309,485</u>	<u>\$192,437,285</u>	<u>(\$1,127,800)</u>

All of the above are publicly traded securities sold through brokers.
 Supporting schedules for the individual securities transactions are attached.

Form 1023, Part IV, Line 11, Gain or Loss From Sales of Securities

(d) 1989	Gross Amount		Line 11
	<u>From Sales</u>	<u>Basis</u>	<u>Gain (Loss)</u>
IEEE Equity Fund	\$12,641,523	10,193,550	\$2,447,973
IEEE Fixed Income Fund	142,506,078	142,595,240	(89,162)
IEEE Short Term Fund	65,850,103	65,855,648	(5,545)
1989 Totals	<u>\$220,997,704</u>	<u>\$218,644,438</u>	<u>\$2,353,266</u>

All of the above are publicly traded securities sold through brokers.
 Supporting schedules for the individual securities transactions are attached.

The Institute of Electrical and Electron
Engineers, Inc.

345 E.47th Street
New York, NY 10017

EIN 13-1656633

Form 1023, Part IV, A, Line 11

Gain or Loss From Sales of Securities

IEEE FIXED INCOME FUND

DISPOSITIONS

FOR THE PERIOD ENDING DECEMBER 31, 1992

No. of Shares or Principal	Company	Proceeds	Profit (Loss)	
			Current Year	Since Acquisition
January				
3,000,000	US Treas. 8.875% 2/15/19	\$ 3,384,375	(94,695)	84,688
	Total January	\$ 3,384,375	\$ (94,695)	\$ 84,688
February				
2,000,000	US Treas. 8.125% 5/15/21	\$ 2,066,875	\$ 11,563	\$ 11,563
	Total February	\$ 2,066,875	\$ 11,563	\$ 11,563
March				
5,000,000	US Treas. 8.875% 2/15/19	\$ 5,468,750	\$ (31,250)	\$ (31,250)
5,000,000	US Treas. 8.00% 11/15/21	4,975,000	16,406	16,406
5,000,000	US Treas. 8.00% 11/15/21	4,958,594	(10,938)	(10,938)
5,000,000	US Treas. 8.00% 11/15/21	4,971,094	(3,906)	(3,906)
177,500	American Express Daily Div.	177,500	0	0
	Total March	\$ 20,550,938	\$ (29,688)	\$ (29,688)
	Total 1/1 - 3/31	\$ 26,002,188	\$ (112,820)	\$ 66,563
April				
2,000,000	US Treas. 8.75% 8/15/20	\$ 2,181,875	\$ 3,437	\$ 3,437
3,000,000	US Treas. 8.875% 2/15/19	3,266,250	(1,875)	(1,875)
2,000,000	US Treas. 8.125% 5/15/21	2,006,250	1,875	1,875
	Total April	\$ 7,454,375	\$ 3,437	\$ 3,437
May				
2,000,000	US Treas. 8.125% 5/15/21	\$ 2,016,563	\$ (938)	\$ 0
2,000,000	US Treas. 8.75% 8/15/20	2,175,000	(12,500)	938
2,000,000	US Treas. 8.75% 8/15/20	2,175,625	(18,438)	10,312
	Total May	\$ 6,367,188	\$ (31,876)	\$ 11,250

IEEE FIXED INCOME FUND

DISPOSITIONS

FOR THE PERIOD ENDING DECEMBER 31, 1992 Form 1023, Part IV, A, Line 11

Gain or Loss From Sales of Securities

No. of Shares or Principal	Company	Proceeds	Profit (Loss)	
			Current Year	Since Acquisition
June				
3,000,000	US Treas. 8.875% 2/15/19	\$ 3,300,000	\$ (2,813)	\$ (2,813)
3,000,000	US Treas. 8.00% 11/15/21	3,044,063	9,844	9,844
1,000,000	US Treas. 7.50% 5/15/02	1,012,969	1,875	1,875
2,000,000	US Treas. 8.75% 8/15/20	2,191,875	3,125	3,125
1,000,000	US Treas. 7.50% 5/15/02	1,013,438	1,250	1,250
1,000,000	Vanguard Prime	1,000,000	0	0
833	Amer. Exp. Daily Divd. Cqtn.	833	0	0
21,092	Aust. Trust Series 3	21,092	8,534	(885)
	Total June	\$ 11,584,270	\$ 21,815	\$ 12,396
	Total 4/1 - 6/30	\$ 25,405,833	\$ (6,624)	\$ 27,083
July				
2,000,000	US Treas. 6.5% 11/30/96	\$ 2,023,438	\$ 937	\$ 937
7,000,000	US Treas. 8.875% 2/15/19	7,949,375	20,156	20,156
5,000,000	US Treas. 8.00% 11/15/21	5,313,281	61,719	61,719
2,000,000	US Treas. 8.125% 5/15/21	2,125,625	0	0
609,900	Vanguard Prime	609,900	0	0
50,997	Bond Fund of America	713,962	15,504	43,979
23,330	Vanguard Inv. Grade Bond Fund	208,574	1,836	22,199
7,000,000	US Treas. 8.75% 8/15/20	8,041,250	10,938	10,938
	Total July	\$ 26,985,405	\$ 111,090	\$ 159,928
August				
79,860	American Express Daily Div	\$ 79,860	\$ 0	\$ 0
4,000,000	US Treas. 7.25% 8/15/22	3,925,625	6,875	6,875
250	Australian Trust Ser3 Bond	13,018	(9,953)	(27,183)
5,000,000	US Treas. 8.00% 11/15/21	5,311,719	3,125	3,125
	Total August	\$ 9,330,222	\$ 47	\$ (17,183)
September				
2,000,000	US Treas. 8.75% 8/15/20	\$ 2,343,750	\$ 47,500	\$ 57,500
5,000,000	US Treas. 8.00% 11/15/21	5,395,313	(6,250)	(6,250)
2,000,000	US Treas. 8.875% 2/15/19	2,312,187	(7,193)	6,172
	Total September	\$ 10,051,250	\$ 34,057	\$ 57,422
	Total 7/1 - 9/30	\$ 46,366,877	\$ 145,194	\$ 200,167

345 E 47th Street
 New York, NY 10017
 EIN 13-1656633

IEEE FIXED INCOME FUND

DISPOSITIONS

FOR THE PERIOD ENDING DECEMBER 31, 1992 Form 1023, Part IV, A, Line 11
 Gain or Loss From Sales of Securities

No. of Shares or Principal	Company	Proceeds	Profit (Loss)	
			Current Year	Since Acquisition
October				
4,000,000	US Treas. 8.00% 11/15/21	\$ 4,286,875	\$ 18,125	\$ 18,125
4,000,000	US Treas. 8.75% 8/15/20	4,496,250	2,500	2,500
4,000,000	US Treas. 8.00% 11/15/21	4,147,500	(5,937)	(5,937)
	Total October	\$ 12,930,625	\$ 14,688	\$ 14,688
November				
	None	\$ 0	\$ 0	\$ 0
	Total November	\$ 0	\$ 0	\$ 0
December				
1,000,000	US Treas. 8.75% 8/15/20	\$ 1,126,094	\$ (3,203)	\$ (3,203)
2,000,000	US Treas. 5.50% 7/30/97	1,960,625	(625)	(625)
1,000,000	Vanguard Prime Money Mkt.	1,000,000	0	0
	Total December	\$ 4,086,719	\$ (3,828)	\$ (3,828)
	Total 10/1 - 12/31	\$ 17,017,344	\$ 10,860	\$ 10,860
	TOTAL - YEAR TO DATE	\$ 114,792,242	\$ 36,610	\$ 304,673

1/22/1993

345 E. 47th Street
New York, NY 10017

EIN 13-1656633

Form 1023, Part IV, A, Line 11

Gain or Loss From Sales of Securities

IEEE EQUITY FUND

DISPOSITIONS

FOR THE PERIOD ENDING DECEMBER 31, 1992

No. of Shares or Principal	Company	Proceeds	Profit (Loss)	
			Current Year	Since Acquisition
January				
	None	\$ 0	\$ 0	\$ 0
	Total January	\$ 0	\$ 0	\$ 0
February				
	Hubbell Inc. Cl B (Fractional share)	\$ 29	\$ 29	\$ 29
13,000	S/T Notes	13,000	0	0
	Total February	\$ 13,029	\$ 29	\$ 29
March				
	None	\$ 0	\$ 0	\$ 0
	Total March	\$ 0	\$ 0	\$ 0
	Total 1/1 - 3/31	\$ 13,029	\$ 29	\$ 29
April				
	None	\$ 0	\$ 0	\$ 0
	Total April	\$ 0	\$ 0	\$ 0
May				
	Bob Evans Farms (Fractional share)	\$ 15	\$ 15	\$ 15
7,500	Gap Inc.	313,212	(88,038)	235,394
1,400	Coca Cola	60,100	3,925	46,404
3,000	Philip Morris	232,657	(8,093)	202,625
3,300	American Home Products	249,736	(29,527)	143,744
8,400	AT&T	356,400	27,750	130,061
3,100	Humana	76,893	(6,420)	20,842
9,800	City National	114,587	(1,787)	(25,945)
673,000	S/T Notes	673,000	0	0
	Total May	\$ 2,076,600	\$ (102,175)	\$ 753,140

345 E 47th Street
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EIN 13-1656633

Form 1023, Part IV, A, Line 11

Gain or Loss From Sales of Securities

IEEE EQUITY FUND

DISPOSITIONS

FOR THE PERIOD ENDING DECEMBER 31, 1992

No. of Shares or Principal	Company	Proceeds	Profit (Loss)	
			Current Year	Since Acquisition
June				
3,800	Alexander Baldwin	\$ 95,950	\$ (11,400)	\$ (13,300)
13,850	Humana	276,021	(123,459)	25,602
13,000	Upjohn	426,451	(106,549)	41,842
3,000	Quaker Oats	156,910	(67,715)	(31,684)
6,600	Quaker Oats	344,178	(149,996)	(70,727)
189,000	S/T Notes	189,000	0	0
	Total June	\$ 1,488,510	\$ (459,119)	\$ (48,267)
	Total 4/1 - 6/30	\$ 3,565,110	\$ (561,294)	\$ 704,873
July				
27,800	Laidlaw Inc. Cl. B	\$ 265,620	\$ 22,370	\$ (298,376)
226,000	S/T Notes	226,000	0	0
	Total July	\$ 491,620	\$ 22,370	\$ (298,376)
August				
23,800	Abbott Labs Rts. (Under terms of exchange)	\$ 0	\$ 0	\$ 0
9,800	JWP Inc.	58,259	(93,641)	(98,601)
10,000	JWP Inc.	64,398	(90,602)	(95,664)
4,300	Coca Cola	186,743	(1,541)	144,675
5,300	Warner Lambert	355,380	(56,033)	196,004
1,573,000	S/T Notes	1,573,000	0	0
	Total August	\$ 2,237,780	\$ (241,817)	\$ 146,414
September				
10,700	Abbott Labs	\$ 326,928	\$ (41,543)	\$ 88,478
3,307	Hubbell Inc.	162,620	(15,355)	22,970
3,800	Medtronic Inc.	319,398	(37,802)	223,619
8,000	Merck & Co.	386,427	(57,573)	148,214
2,100	Universal Corp.	57,601	(5,990)	15,951
1,700	General Electric	126,865	(3,185)	39,922
7,300	H & R Block	243,191	(30,559)	123,855
4,000	Gillette	228,752	4,252	150,612
1,573,000	S/T Notes	1,573,000	0	0
	Total September	\$ 3,424,782	\$ (187,755)	\$ 813,621
	Total 7/1 - 9/30	\$ 6,154,182	\$ (407,202)	\$ 661,659
October				
	Whittaker Corp. (Settle class action suit)	\$ 26,269	\$ 26,269	\$ 26,269
	Total October	\$ 26,269	\$ 26,269	\$ 26,269

IEEE EQUITY FUND

DISPOSITIONS

FOR THE PERIOD ENDING DECEMBER 31, 1992

The Institute of Electrical & Electronics
Engineers, Inc.345 E 47th Street
New York, NY 10017

EIN 13-1656633

Form 1023, Part IV, A, Line 11.

Gain or Loss From Sales of Securities

No. of Shares or Principal	Company	Proceeds	Profit (Loss)	
			Current Year	Since Acquisition
November				
	None	\$ 0	\$ 0	\$ 0
	Total November	\$ 0	\$ 0	\$ 0
December				
1,000	S/T Notes	\$ 1,000	\$ 0	\$ 0
	Total December	\$ 1,000	\$ 0	\$ 0
	Total 10/1 - 12/31	\$ 27,269	\$ 26,269	\$ 26,269
	TOTAL - YEAR TO DATE	\$ 9,759,590	\$ (942,198)	\$ 1,392,830

1/22/1993

Institute of Electrical and Electronics Engineers, Inc.
345 East 47th Street
New York, NY 10017
EIN 13-1656633

Form 1023, Part IV, A, Line 15, Contributions, Gifts and Similar Amounts Paid

Column (a) 1992

Recipient

Award

Amount

This schedule cannot be completed at this time.

Institute of Electrical and Electronics Engineers, Inc.
345 East 47th Street
New York, NY 10017
EIN 13-1656633

Form 1023, Part IV, Line 15, Contributions, Gifts and Similar Amounts Paid

Column (b) 1991

<u>Recipient</u>	<u>Award</u>	<u>Amount</u>
Hideo Sunami	C. Brunetti Award	\$1,000
Univ. of CA. Regents	F. Cowan Scholarship	15,000
John C. Doyle	W.R.G. Baker Award	250
Keith Glover	W.R.G. Baker Award	250
Dr. Bruce A. Francis	W.R.G. Baker Award	250
Dr. Pramod P. Khargonekar	W.R.G. Baker Award	250
Citizens Scholarship Fund of America	Scholarship Awards	21,000
Dr. Keshab K. Parhi	Browder Thompson Award	1,000
		<u>\$39,000</u>

Institute of Electrical and Electronics Engineers, Inc.
 345 East 47th Street
 New York, NY 10017
 EIN 13-1656633

Form 1023, Part IV, Line 15, Contributions, Gifts and Similar Amounts Paid

Column (c) 1990

<u>Recipient</u>	<u>Award</u>	<u>Amount</u>
Allen C. Newell	W.R.G. Baker Award	\$1,000
Glenn Breuer	Uno Lamm Award	1,000
Robert M. Saunders	H. Pratt Award	1,000
Robert G. Gallagher	Medal of Honor Award	20,000
Else Kooi	Cleo Brunetti Award	1,000
G. David Forney, Jr.	D. Fink Award	1,000
Mark Clark	LMF Fellowship	8,000
James D. Meindl	Education Medal	10,000
John A. Pierce	Medal for Engineering Excellence	10,000
Graeme Gooday	LMF Fellowship	7,000
J. Scott Fraser	Student Paper Prize	300
Jon Bertrand	Student Paper Prize	150
Brian Nordlund	Student Paper Prize	75
Dennis R. Wingo	Student Paper Prize	300
Jane M. Barnes	Student Paper Prize	75
T. J. Johnson	Student Paper Prize	75
Krista Marks	Student Paper Prize	75
S. Crisafulli	Student Paper Prize	300
Ian J. Clatworthy	Student Paper Prize	75
Matthew J. Thompson	Student Paper Prize	75
Cheung Kam-Wai	Student Paper Prize	75
Wah Keung Chan	Student Paper Prize	175
David Thoihiro	Student Paper Prize	175
Randy Marsden	Student Paper Prize	175
Lisa A. Peterson	Student Paper Prize	225
Daviod Smitherman	Student Paper Prize	300
Dennis Ray Wingo	Student Paper Prize	150
Don Mize	Student Paper Prize	75
The Charles Babbage Institute	History Center Summer Intern	2,500
Michael J. Surma	Student Paper Prize	300
Lawrence B. Jordan, Jr.	Student Paper Prize	150
Donna Jean Kastel	Student Paper Prize	75
James C. Brogan	Student Paper Prize	100
Joseph L. Cumbo	Student Paper Prize	100
Keith A. Kopec	Student Paper Prize	100
Rob E. Smith	Student Paper Prize	150

Institute of Electrical and Electronics Engineers, Inc.
345 East 47th Street
New York, NY 10017
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Form 1023, Part IV, Line 15, Contributions, Gifts and Similar Amounts Paid

Column (c) 1990, Continued

Michael E. Astor	Student Paper Prize	75
Mark E. Allen	Student Paper Prize	300
Jerry M. Westbery	Student Paper Prize	150
Scott C. Newton	Student Paper Prize	75
Adrian R. Loeff	Student Paper Prize	300
Yuen P. Chi	Student Paper Prize	150
Anil K. Aggarwal	Student Paper Prize	75
Sam Spoto	Student Paper Prize	175
Jeffrey Carruthers	Student Paper Prize	175
Timothy Chia	Student Paper Prize	175
Philippe Jacquemin	Student Paper Prize	56
Benoit Lafontaine	Student Paper Prize	56
Heikki Valmo	Student Paper Prize	300
Rene J. Van der Vleuten	Student Paper Prize	113
Society for the History of Tech.	LMF Award for Electrical History	500
IEEE Computer Society	McDowell Award	2,000
		<u>\$71,000</u>

Institute of Electrical and Electronics Engineers, Inc.
345 East 47th Street
New York, NY 10017
EIN 13-1656633

Form 1023, Part IV, A, Line 15, Contributions, Gifts and Similar Amounts Paid

Column (d) 1989

<u>Recipient</u>	<u>Award</u>	<u>Amount</u>
Craig Semsel	LMF Summer Internship	\$500
Graeme Gooday	LMF Fellowship	3,500
Carol Fan	Student Prize Paper	225
Chris Melhorn	Student Prize Paper	75
Prof. Karl J. Astrom	Donald Fink Award	1,000
Prof. Randal Bryant	WRG Baker Award	1,000
Aleksa Gavrilovic	Uno Lamm HVDC Award	1,000
Shun-ichi Iwasaki	Cleo Brunetti Award	1,000
Dr. John W. Poduska, Sr.	McDowell Award	2,000
		<u>\$10,300</u>

Institute of Electrical and Electronics Engineers, Inc.
345 East 47th Street
New York, NY 10017
EIN 13-1656633

Form 1023, Part IV, A, Line 22, Other Expenses, Column (a) 1992

Pension Plan Contributions	\$738,687
Other Employee Benefits	3,273,110
Payroll Taxes	1,210,603
Accounting Fees	97,700
Legal and Professional Fees	312,512
Supplies	1,071,356
Telephone	1,079,679
Postage and Shipping	6,269,292
Equipment Rental and Maintenance	1,707,800
Printing and Publications	26,993,771
Travel	3,388,100
Conferences, Seminars and Meetings	7,499,683
Member and Regional Activity	2,114,000
Consultant Fees	927,845
Commissions	157,903
Dues and Fees	547,222
Credit Cards	462,600
Recruitment & Temp Personnel	186,192
Education/Training	171,000
Educational Activities	293,100
Data Processing	76,800
Bad Debts	2,700
Insurance	75,300
Miscellaneous Expenses	19,337,940
	<u>\$77,994,895</u>

Institute of Electrical and Electronics Engineers, Inc.
345 East 47th Street
New York, NY 10017
EIN 13-1656633

Form 1023, Part IV, A, Line 22, Other Expenses, Column (b) 1991

Pension Plan Contributions	\$1,304,939
Other Employee Benefits	3,109,052
Payroll Taxes	1,014,820
Accounting Fees	91,843
Legal and Professional Fees	240,499
Supplies	1,388,600
Telephone	1,049,625
Postage and Shipping	7,402,183
Equipment Rental and Maintenance	1,283,692
Printing and Publications	20,610,281
Travel	2,682,924
Conferences, Seminars and Meetings	13,108,936
Member and Regional Activity	1,955,202
Consultant Fees	833,572
Commissions	61,841
Dues and Fees	512,686
Credit Cards	388,524
Recruitment & Temp Personnel	284,354
Awards	320,384
Education/Training	202,642
Educational Activities	173,648
Data Processing	113,149
Insurance	72,918
Miscellaneous Expenses	7,741,712
	<u>\$65,948,027</u>

Institute of Electrical and Electronics Engineers, Inc.
345 East 47th Street
New York, NY 10017
EIN 13-1656633

Form 1023, Part IV, A, Line 22, Other Expenses, Column (c) 1990

Other Employee Benefits	\$3,305,522
Payroll Taxes	1,487,996
Accounting Fees	84,439
Legal and Professional Fees	459,725
Supplies	1,896,974
Telephone	1,094,091
Postage and Shipping	6,681,965
Equipment Rental and Maintenance	1,432,775
Printing and Publications	21,029,476
Travel	3,122,081
Conferences, Seminars and Meetings	16,751,011
Member and Regional Activity	1,925,791
Consultant Fees	1,137,705
Commissions	69,596
Dues and Fees	516,753
Credit Cards	178,922
Recruitment & Temp Personnel	853,938
Awards	461,317
Education/Training	178,063
Educational Activities	122,613
Data Processing	119,101
Bad Debts	69,560
Insurance	85,152
Lock Box Fees	65,913
Miscellaneous Expenses	4,702,724
	<u>\$67,833,203</u>

Institute of Electrical and Electronics Engineers, Inc.
345 East 47th Street
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Form 1023, Part IV, A, Line 22, Other Expenses, Column (d) 1989

Other Employee Benefits	\$2,416,875
Payroll Taxes	1,292,342
Accounting Fees	96,639
Legal and Professional Fees	204,971
Supplies	2,234,929
Telephone	826,542
Postage and Shipping	5,621,649
Equipment Rental and Maintenance	1,821,683
Printing and Publications	25,244,282
Travel	2,389,550
Conferences, Seminars and Meetings	14,882,367
Member and Regional Activity	1,931,954
Consultant Fees	1,430,681
Commissions	828
Dues and Fees	506,725
Recruitment & Relocation	1,274,927
Miscellaneous Expenses	331,758
	<u>\$62,508,702</u>

Part IV Financial Data (Continued)

B.—Balance Sheet (at the end of the period shown)

Current tax year
Date 12/31/92

Assets

1	Cash	1	24,293,900
2	Accounts receivable, net	2	7,403,100
3	Inventories	3	2,487,300
4	Bonds and notes receivable (attach schedule)	4	23,004,296
5	Corporate stocks (attach schedule)	5	34,091,244
6	Mortgage loans (attach schedule)	6	-0-
7	Other investments (attach schedule)	7	-0-
8	Depreciable and depletable assets (attach schedule)	8	13,076,000
9	Land	9	3,558,900
10	Other assets (attach schedule)	10	6,006,300
11	Total assets (add lines 1 through 10)	11	113,921,040

Liabilities

12	Accounts payable	12	11,932,900
13	Contributions, gifts, grants, etc., payable	13	-0-
14	Mortgages and notes payable (attach schedule)	14	6,310,400
15	Other liabilities (attach schedule)	15	55,568,700
16	Total liabilities (add lines 12 through 15)	16	73,812,000

Fund Balances or Net Assets

17	Total fund balances or net assets	17	40,109,040
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18	113,921,040

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation

Institute of Electrical and Electronics Engineers, Inc.
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 Form 1023
 Part IV, B, Line 4, Bonds and Notes Receivable

I.E.E.E. FIXED INCOME FUND ANALYSIS AS OF 12/31/92

1/11/1993

COUPON RATE	PRINCIPAL AMOUNT	BOOK VALUE	MARKET VALUE	APPR/DEPR.	ANNUAL INCOME	CURRENT YIELD
GOVERNMENT BONDS						
.000	5,000,000	1,237,450	1,367,188	129,738	0	.00%
8.875	4,000,000	4,633,282	4,642,500	9,218	355,000	7.65%
7.250	3,000,000	2,968,594	2,935,313	(33,281)	217,500	7.41%
5.500	2,000,000	2,023,125	1,964,375	(58,750)	110,000	5.60%
6.000	2,000,000	1,994,375	1,996,875	2,500	120,000	6.01%
	16,000,000	12,856,826	12,906,251	49,475	802,500	6.22%
FUTURES INVESTMENTS						
3.320	\$ 1,104,825	\$ 1,104,825	\$ 1,104,825	0	\$ 36,680	3.32%
3.320	125,023	125,023	125,023	0	4,151	3.32%
	\$ 1,229,848	\$ 1,229,848	\$ 1,229,848	0	\$ 40,831	4.82%
SUBTOTAL FUTURES INVESTMENTS						
3.700	\$ 2,508,073	\$ 2,508,073	\$ 2,508,073	0	\$ 92,799	3.70%
	\$ 2,508,073	\$ 2,508,073	\$ 2,508,073	0	\$ 92,799	10.96%
SHORT-TERM INVESTMENTS						
SHEARSON MASTER NOTES						
MUTUAL FUNDS - BONDS						
7.560	\$ 763,169	\$ 749,867	\$ (13,302)	\$	\$ 53,413	7.12%
7.620	1,153,092	903,960	(249,132)		93,560	10.35%
6.530	1,120,775	1,107,835	(12,940)		72,538	6.55%
7.200	100,000	100,280	280		7,200	7.18%
4.220	199,641	199,526	(115)		8,440	4.23%
4.830	95,550	96,440	890		4,830	5.01%
7.100	99,694	100,186	492		7,100	7.09%
11.250	99,569	99,863	294		11,250	11.27%
6.650	99,691	100,000	309		6,650	6.65%
4.340	99,824	99,796	(28)		4,340	4.35%
4.680	99,863	99,818	(45)		4,680	4.69%
7.060	99,978	99,886	(92)		7,060	7.07%
	\$ 4,030,646	\$ 3,757,457	\$ (273,189)	\$	\$ 281,062	7.48%
SUBTOTAL MUTUAL FUNDS - BONDS						
COMMITMENT / ACCRUED INTEREST						
	\$ 1,091,209	\$ 1,091,209	\$ 0	\$ 0	\$ 0	N/A
	156,410	156,410	0	0	0	N/A
	\$ 1,247,619	\$ 1,247,619	\$ 0	\$ 0	\$ 0	
SUBTOTAL COMMITMENT / ACCRUED INTEREST						
MONEY MARKETS						
2.820	\$ 286,320	\$ 286,320	\$ 0	\$ 0	\$ 8,074	2.82%
3.040	61,302	61,302	0	0	1,864	3.04%
3.250	1,007,426	1,007,426	0	0	32,741	3.25%
	\$ 1,355,048	\$ 1,355,048	\$ 0	\$ 0	\$ 42,679	3.15%
SUBTOTAL MONEY MARKETS						
TOTAL FUND						

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 Part IV, B, Line 5, Corporate Stocks

IEEE
 ATLANTA CAPITAL
 SECURITY HOLDINGS
 AS OF 12/31/92

SECURITY SYMBOL	NO. OF SHARES	SECURITY	COST	PERFORMANCE 1992	UNREAL APPR. (DEPR) PRIOR YR.	MARKET VALUE 12/31/92	UNREAL APPR. (DEPR) CURR. YR.	% OF TOTAL N.Y.
APPAREL								
GPS	11,100	6AP INC.	115,170	917,282	802,112	366,300	(550,982)	1.1%
			115,170	917,282	802,112	366,300	(550,982)	1.1%
AVIATION								
BA	11,500	BOEING	653,988	549,125	(104,863)	461,438	(87,688)	1.4%
			653,988	549,125	(104,863)	461,438	(87,688)	1.4%
AUTO, PARTS & TIRES								
B06	2,200	BANDAG INC	105,652	263,725	158,073	127,875	(135,850)	.4%
B06 A	2,200	BANDAG INC CL A	105,652	105,652	0	123,750	18,098	.4%
CTR	13,000	COOPER TIRE & RUBBER	140,250	331,500	191,251	442,000	110,500	1.3%
DCI	10,950	DONALDSON CO.	280,843	290,320	9,477	409,256	118,936	1.2%
P8Y	9,200	PEP BOYS	135,330	165,600	30,270	212,750	47,150	.6%
SK	11,000	SAFETY-KLEEN	314,160	314,160	0	261,250	(52,910)	.8%
			1,081,886	1,470,937	389,071	1,576,881	105,924	4.6%
BUSINESS SERVICES								
KELYA	10,800	KELLY SERVICES CL A	383,134	356,188	(26,946)	472,500	116,313	1.4%
PHH	7,000	PHH CORP	241,668	228,375	(13,293)	288,750	60,375	.8%
			624,802	584,563	(40,239)	761,250	176,688	2.2%
CHEMICALS								
BETZ	5,100	BETZ LABORATORIES	201,300	303,450	102,150	315,563	12,113	.9%
CHD	7,300	CHURCH & DWIGHT	150,867	218,088	67,221	228,125	10,038	.7%
CNK	20,300	CROPTON & KNOWLES	291,802	423,576	131,794	451,675	28,079	1.3%
GLK	4,700	GREAT LAKES CHEMICAL CORP	319,882	319,882	0	325,475	5,593	1.0%
NLC	20,500	HALCO CHEMICALS	705,002	705,002	0	709,813	4,811	2.1%
RPON	24,150	RPM INC	321,532	371,888	50,356	431,681	59,794	1.3%
VNC	15,300	VULCAN MATERIALS	626,281	550,800	(75,481)	738,225	187,425	2.2%
			2,616,665	2,892,705	276,039	3,200,556	307,852	9.4%
COMMUNICATIONS								
T	14,515	AT&T	391,109	670,209	279,100	740,265	70,056	2.2%
MOT	7,400	MOTOROLA	589,029	482,850	(106,179)	773,300	290,450	2.3%
			980,138	1,153,059	172,922	1,513,565	360,506	4.4%
CONSUMER PRODUCTS								
HUF	9,600	HUFFY CORP	170,207	213,600	43,394	156,000	(57,600)	.5%
			170,207	213,600	43,394	156,000	(57,600)	.5%

IEEE
ATLANTA CAPITAL
SECURITY HOLDINGS
AS OF 12/31/92

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Part IV, B, Line 5, Corporate Stocks

SECURITY SYMBO	NO. OF SHARES	SECURITY	COST	PERFORMANCE 1992	UNREAL APPR. (DEPR) PRIOR YR.	MARKET VALUE 12/31/92	UNREAL APPR. (DEPR) CURR. YR.	% OF TOTAL M.V.
DRUG & HEALTH CARE								
ART	13,100	ABBOTT LABORATORIES	291,934	581,163	289,230	397,913	(183,251)	1.2%
AHP	4,200	AMERICAN HOME PROD. CORP.	134,899	528,695	393,797	283,500	(245,195)	.8%
BBC	15,100	BERBEN BRUNSWIG CL A	330,349	298,390	(31,959)	334,088	35,698	1.0%
CAR	11,400	CARTER WALLACE	257,553	439,906	182,353	421,800	(18,106)	1.2%
6	5,200	GILLETTE	101,582	438,210	336,628	295,750	(142,460)	.9%
ADT	5,000	MEDTRONIC, INC.	126,025	731,421	605,396	476,250	(255,171)	1.4%
RRK	9,400	MERCK & CO INC	279,901	727,487	447,586	407,725	(319,762)	1.2%
PG	14,600	PROCTOR & GAMBLE	619,836	685,288	65,452	782,925	97,638	2.3%
			2,142,077	4,430,559	2,288,482	3,399,950	(11,030,609)	10.0%
ELECTRONIC & ELECTRICAL EQUIP.								
AUD	16,400	A.D.P.	419,323	746,200	326,877	871,250	125,050	2.6%
ANE	15,700	ANITEK INC.	238,222	213,913	(24,310)	255,125	41,213	.7%
AMP	10,600	AMP INC	547,548	621,425	73,877	614,800	(6,625)	1.8%
ELW	17,600	CORNING	376,656	675,400	98,744	660,000	(15,400)	1.9%
DOV	16,300	DOVER CORP	470,976	680,525	209,549	747,763	67,238	2.2%
ENR	14,700	ERSON ELECTRIC	652,867	808,500	155,634	808,500	0	2.4%
BE	10,500	GENERAL ELECTRIC	536,999	846,357	309,358	897,750	51,393	2.6%
GWK	14,700	GRAINGER W.W.	705,052	797,475	92,423	882,000	84,525	2.6%
HKP	10,000	HENLETT PACKARD	463,150	570,000	106,850	498,750	128,750	2.0%
HONI	19,000	HON IND	372,990	366,500	(6,490)	446,500	80,000	1.3%
IBK	5,100	I.B.M.	580,597	453,900	(126,697)	256,913	(196,988)	.8%
KOLX	12,750	KOLEX INC.	236,935	357,463	120,528	339,469	(17,994)	1.0%
NLCS	25,200	NATIONAL COMPUTER SYSTEMS	375,630	412,652	37,022	422,100	9,449	1.2%
PBI	21,400	PITNEY BOWES INC	627,705	675,438	47,732	853,325	177,888	2.5%
PNS	3,800	POLICY MGMT SYSTEMS	173,778	231,750	77,972	317,300	65,550	.9%
MCS	9,800	WALLACE COMPUTER	215,983	237,650	21,667	262,150	24,500	.8%
			7,194,411	8,715,146	1,520,735	9,333,694	618,347	27.4%
ENERGY								
ZRN	12,000	ZURN INDUSTRIES	414,492	409,288	(5,204)	472,500	63,212	1.4%
			414,492	409,288	(5,204)	472,500	63,212	1.4%

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IEEE
 ATLANTA CAPITAL
 SECURITY HOLDINGS
 AS OF 12/31/92

SECURITY SYMBOL	NO. OF SHARES	SECURITY	COST	PERFORMANCE 1992	UNREAL APPR. (DEPR) PRIOR YR.	MARKET VALUE 12/31/92	UNREAL APPR. (DEPR) CURR. YR.	% OF TOTAL M.V.
FINANCIAL & INSURANCE SERVICES								
RRIF	13,000	B & T FINANCIAL	283,897	286,000	2,103	414,375	128,375	1.21
DWR	9,200	DUN & BRADSTREET	411,194	529,000	117,806	531,300	2,300	1.61
AGE	7,500	EDWARDS A G INC.	160,838	160,838	0	177,188	16,350	.52
EFX	17,200	EQUIFAX INC	307,661	291,907	(15,754)	354,750	62,843	1.01
FOA	9,500	FIRST AMERICAN BANK CORP	274,715	279,063	4,348	359,813	80,750	1.11
FSR	11,000	FIRSTAR CORP	213,030	263,375	52,346	346,500	81,125	1.01
REN	11,200	FRANKLIN RESOURCES	205,519	316,400	110,882	392,000	75,600	1.11
HSR	6,000	HARTFORD STEAM BOILER	326,318	341,623	15,306	350,250	8,627	1.01
HRB	17,700	H & R BLOCK	289,351	818,163	528,813	703,575	(114,588)	2.11
PCR	17,700	PROGRESSIVE CORP, OHIO	314,576	314,576	0	515,513	200,936	1.51
UVV	13,200	UNIVERSAL CORP.	261,797	421,657	159,859	450,450	28,793	1.31
			3,048,894	4,024,601	975,707	4,595,713	571,111	13.51
FOOD PRODUCTS								
ROBE	15,066	ROB EVANS FARMS	159,168	293,800	134,632	333,335	39,535	1.01
DF	12,950	DEAN FOODS	342,654	372,476	29,822	364,219	(8,257)	1.11
HRD	11,800	HANNAFORD BRGS.	235,134	258,118	22,984	262,550	4,432	.81
MCCRK	12,000	MCCORMICK & CO.	244,425	316,500	72,075	363,000	46,500	1.11
MO	6,100	PHILLIP MORRIS INC.	61,065	700,243	639,178	470,463	(229,781)	1.41
			1,042,446	1,941,137	898,691	1,793,567	(147,571)	5.31
FURNISHINGS & APPLIANCES								
LEG	12,800	LEGGETT & PLATT INC.	222,189	242,400	20,212	435,200	192,800	1.31
			222,189	242,400	20,212	435,200	192,800	1.31
INDUSTRIAL								
MDSN	6,400	MORSON CORP.	322,400	322,400	0	304,000	(18,400)	.91
			322,400	322,400	0	304,000	(18,400)	.91
MACHINERY & TOOL								
ITW	11,200	ILLINOIS TOOL WORKS	648,833	714,000	65,168	730,800	16,800	2.11
IR	17,600	INGERSOLL RAND	513,826	484,000	(29,826)	512,600	28,600	1.51
SHK	6,800	STANLEY WORKS	279,276	277,950	(1,326)	289,000	11,050	.81
			1,441,935	1,475,950	34,016	1,532,400	56,450	4.51
PETROLEUM, GAS & OIL PRODUCTS								
CGP	21,400	COASTAL CORP	605,848	605,848	0	510,925	(94,923)	1.51
CHG	13,000	CONSOLIDATED NATURAL GAS	607,880	607,880	0	591,500	(16,380)	1.71
SLB	4,200	SCHLUMBERGER LTD	152,049	261,975	109,926	240,450	(21,525)	.71
			1,365,777	1,475,703	109,926	1,342,875	(132,828)	3.91

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IEEE
 ATLANTA CAPITAL
 SECURITY HOLDINGS
 AS OF 12/31/92

SECURITY SYMBOL	NO. OF SHARES	SECURITY	COST	PERFORMANCE 1992	UNREAL APPR. (DEPR) PRIOR YR.	MARKET VALUE 12/31/92	UNREAL APPR. (DEPR) CURR. YR.	% OF TOTAL M.V.
PUBLISHING								
BNTA	7,600	BANTA CORP	194,863	222,300	27,437	315,100	93,100	.9%
HTN	10,200	HOUGHTON MIFFLIN	288,878	300,106	11,228	406,725	106,620	1.2%
			483,740	522,406	38,665	722,125	199,720	2.1%
SOFT DRINK MANUF.								
KO	7,300	COCA COLA	71,416	465,861	394,445	305,688	(160,174)	.9%
			71,416	465,861	394,445	305,688	(160,174)	.9%
STEEL								
NUE	7,200	NUCOR CORP	287,335	321,750	34,415	564,300	242,550	1.7%
			287,335	321,750	34,415	564,300	242,550	1.7%
TRANSPORTATION								
JBHT	11,100	J B HUNT	166,100	222,000	55,900	238,075	36,075	.8%
			166,100	222,000	55,900	238,075	36,075	.8%
WASTE MANAGEMENT								
WMX	18,200	WASTE MANAGEMENT INC.	601,951	720,361	118,410	728,000	7,639	2.1%
			601,951	720,361	118,410	728,000	7,639	2.1%
TOTAL EQUITIES			25,048,018	33,070,853	8,022,835	33,824,075	753,223	99.2%
CASH & EQUIVALENTS								
	7,835	CASH	7,835	7,835	0	7,835	0	.0%
	213,000	SHORT TERM INVESTMENTS	213,000	213,000	0	213,000	0	.6%
	46,334	ACCRUED INCOME	46,334	46,334	0	46,334	0	.1%
	0	COMMITMENTS	0	0	0	0	0	.0%
TOTAL CASH & EQUIVALENTS			267,169	267,169	0	267,169	0	.8%
TOTAL ATLANTA CAPITAL			25,315,187	33,338,022	8,022,835	34,091,244	753,223	100.0%

Institute of Electrical and Electronics Engineers, Inc.
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Part IV, B, Line 8, Depreciable and Depletable Assets

	Cost	Accumulated Depreciation	Net
Buildings	\$11,603,100.00	\$2,367,700.00	\$9,235,400
Furniture & Equipment	10,784,400.00	7,353,800.00	3,430,600.00
Leasehold Improvements	739,500	329,500.00	410,000.00
TOTAL	<u>23,127,000</u>	<u>10,051,000</u>	<u>13,076,000</u>

Part IV, B, Line 10, Other Assets

Loans Outstanding	\$3,010,800.00
Prepaid Expenses	2,730,500.00
Loan to United Eng Trust	265,000.00
TOTAL	<u>\$6,006,300.00</u>

Part IV, B, Line 14, Mortgages and Notes Payable

Note payable to First Fidelity Bank, bearing interest at 9.6%, payable monthly through 1998, collateralized in full by fixed income investments	<u>\$6,310,400.00</u>
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Part IV, B, Line 15, Other Liabilities

Deposits by Sections, Regions, and Others	\$19,157,600.00
Deferred Income:	
Membership Dues/Assessments	31,523,200.00
Subscriptions and Other	4,887,900.00
	<u>\$55,568,700.00</u>

The Institute of Electrical and Electronics Engineers, Inc.

ID # 13-1656633

Form 1023

Part II, 1

Overview:

The Institute of Electrical and Electronics Engineers, Inc. (IEEE) is an individual-member society. During its more than 100 year history it has grown to become the world's largest professional technical organization with 320,000 members in over 130 countries.

Scientific and educational goals center on the advancement of both theory and practice of electrical, electronics, communication, and computer engineering and computer science and related arts and sciences. A broad range of electrotechnical specialties are of interest to the IEEE. Its 37 technical societies cover a variety of engineering disciplines from aerospace, broadcasting and computers to ultrasonics and vehicular technology. To advance this technology, the Institute sponsors conferences and meetings; publishes a wide range of professional papers; and provides relevant education and awards programs.

These activities are designed to enhance the knowledge of its members and other engineers and add to their competency and productivity. Its programs benefit the profession and the public. The Institute's efforts in continuing education, for example, allow engineers to keep up with their areas of technical expertise and then apply that knowledge.

IEEE is interested in the advancement of engineering worldwide. In countries other than the U.S., the Institute works in cooperation with the appropriate national society. In the United States, programs are carried out by the United States Activities Board, (IEEE-USA). Activities addressed include matters of economic, ethical and social concern to the U.S.

To enhance the quality of life for all people through the constructive application of technology in its fields of competence, IEEE endeavors to promote understanding of the influence of such technology on the public welfare.

A wide variety of services and activities are provided to meet the needs of IEEE members, starting with students at the beginning stages of their careers, going on to more experienced engineers, and including those at the top of the profession. To foster student interest in the profession, the Institute has Student Branches in almost 600 educational institutions throughout the world. For members interested in being at the leading edge of technology in their fields, the IEEE sponsors hundreds of conferences, meetings, seminars and symposia. And to recognize outstanding achievement and engineering excellence, the Institute bestows numerous medals, awards, prizes and recognitions.

Some of the Institute's most extensive contributions are in the publishing arena. More than 20 percent of the world's technical literature in electrotechnology is published by the IEEE. Included is the award winning monthly magazine, IEEE Spectrum, which goes to all members. In total, the Institute publishes and distributes some 75 specialized journals and magazines, 130 conference records and a variety of IEEE Press books. The IEEE also contributes to standardization efforts in the areas of engineering practice, test methods, terminology and units of measurement.

Given the rapid advances and changes that characterize the field of electrotechnology, career-long learning is critical to IEEE members. The Institute is dedicated to the process of continuing education, and in addition to its technical conferences and publications it provides a large selection of both traditional and innovative educational programs at a variety of levels. Offerings range from individualized programs, such as Home Video Tutorials, to videoconferences broadcast via satellite. In addition to its programs for the practicing engineer, the Institute supports the accreditation of engineering programs in the U.S. at the undergraduate level.

Like the electrotechnical community it serves, the Institute and its activities are constantly growing and adapting.

PUBLISHING ACTIVITIES

The diverse interests and information needs of IEEE members have led to a corresponding diversity in Institute publications. Meeting the demands of thousands of members who represent dozens of technical disciplines has made the IEEE one of the most prolific publishers of literature on electrotechnology.

To provide the most useful, up-to-date information available, the IEEE both draws on many resources and publishes materials in different formats. Some 25,000 primary authors, from all over the world contribute to IEEE's journals and transactions, magazines, conference records and Press books. Since leading-edge technology knows no national boundaries, the Institute has cultivated authors worldwide. A recent profile of journal submission for a six month period showed authors from 52 different countries, with about half of the articles written by non-U.S. authors.

IEEE authors are the source of more than 20 percent of the world's literature on electrotechnology. A single type of publication cannot meet all member needs, so IEEE literature takes many forms: journals and transactions, highly authenticated publications which

primarily cover new advances in research and development; magazines, characterized as broader in scope, a wide range of work in progress, reflecting current ideas and topics covered at specific conferences; and Press books, featuring consolidated material for reader use, including tutorials, monographs, surveys, compendiums and collections of reprinted papers. Two publications, IEEE Spectrum and the Proceedings of the IEEE, serve a unique function in that they treat technical subject matter in such a way that it is comprehensible and informative not only to specialist but to the general IEEE member.

The status of the IEEE as a not-for-profit technical professional society contributes to the credibility of its publications. Reliability of information is safeguarded by a series of checks and balances; all transactions and journals undergo a stringent peer-review process before publication as do some Institute magazines. IEEE Spectrum, for example, requires a minimum of four expert reviewers for each manuscript. The technical integrity of IEEE publications puts the Institute in a strong position to promote technology transfer and to increase the personalized consumption of technical information by today's engineers.

TECHNICAL ACTIVITIES

Technical activities are the backbone of the IEEE and fundamental to its nature. Since its inception, the Institute has been a technical society, a forum for the exchange of state-of-the-art knowledge in electrotechnology. For many, technical activities are a prime motivation for membership in IEEE.

In the broadest sense, there are few IEEE programs that are not "technical activities". Educational efforts are largely technical in nature; standards are developed for new technologies; awards programs recognize outstanding technical achievements; the majority of local Section meetings feature technical programs.

Because modern electroetchnology is so broad, IEEE has organized its structure and programs to serve the needs of its members' specialized technical interests as well as their general technical interests. To this end, IEEE has, internal to it, 37 Societies offering extensive IEEE programs of transnational meetings, conferences and symposia. Their wide range of publications cover electrotechnology from research and development through product design and application. These resources give members a means to keep abreast of the latest developments in their areas of expertise.

The 37 Societies sponsor some 250 major technical conferences each year. Each member of the IEEE has the opportunity to join any number of Societies. The IEEE has made a concerted effort to see that any technical discipline with even a modest following among its members is covered through appropriate programs and activities. Hence, IEEE Societies range from the very large - the Computer Society has more than 90,000 members - to smaller Societies such as the Dielectrics and Electrical Insulation Society, which has just about 2,000 members. Each year technical conferences attract over 100,000 attendees. Some 4,000 technical programs also take place at the local level.

THE IEEE AWARDS AND RECOGNITIONS PROGRAM

Over seventy years ago, the IEEE established an Awards and Recognitions Program to encourage excellence and call attention to significant achievements in electrotechnology.

IEEE Awards are conferred by the Board of Directors on behalf of the entire Institute, as well as by other elements of the IEEE including its technical Societies and geographic entities. Each year medals, awards, prizes, scholarships and recognitions are bestowed. These honor outstanding contributions in fields of interest to the IEEE; distinguished service to the Institute and to the public; exceptional technical papers; excellence in teaching methods; professional innovation and leadership; and scholarship. Hundreds of awards and scholarships are bestowed by the Institute each year.

STANDARDS ACTIVITIES

From as far back as 1890, the IEEE recognized its responsibility to the community of engineers, and the general public to take part in standards development. IEEE's mission is to gather, organize and disseminate technical information, and standards help complete that task. Some IEEE publications, such as papers and proceedings, present individual opinions and differences of opinion on a particular subject; standards bring that process full circle by presenting a consensus of thought on a particular issue.

The IEEE is involved primarily in standards development such as engineering practices, test methods, terminology and units of measurement. It has succeeded to the point where the Institute is now one of the world's foremost independent writers of standards. Some 700 IEEE standards have been published and recommended for use, and every year approximately 60 new or revised standards are developed. Over 30,000 engineers participate in some area of

standards development; it offers them a chance to exercise their engineering expertise, and serve the public need.

Once a need for a standard is clearly defined, a detailed procedure is followed, one which involves review and approval by several different committees. A voluntary process, standards development uses a consensus approach in its determinations, including participation of all interested parties. Proposed standards are scrutinized by a review committee to ensure that due process is served, that a proper balance of interested parties exists, and that procedural correctness of coordination and balloting has been maintained.

EDUCATIONAL ACTIVITIES

Almost all of IEEE activities are opportunities for learning. However, its most structured approach is through educational activities programs.

At the local level, Sections and Chapters offer educational activities ranging from explorations of leading-edge technology, to classes preparing participants for exams or teaching the application of the U.S. National Electrical Safety Code. Hundreds of educational activities are sponsored locally each year. In addition, IEEE Societies provide professional development seminars and related educational offerings in conjunction with many of their conferences and symposia.

People learn in many different ways, reflected in the variety of Institute-wide educational programs offered. These include multi-media courses called Individual Learning Programs - which typically consist of text books and audio or video tapes - dealing with technical subjects. Personal Development Programs offer instruction in "people skills": management techniques, communications skills. Both these programs are available as home study courses. Home Video Tutorials, which provide one-to-two-hour videotape presentations on timely subjects, are another program option.

The IEEE sponsors satellite videoconference programs. These technical seminars are transmitted live to various locations throughout North and Central America, and experimentally in Europe.

To improve the quality of the college-level electrical engineering education system, so that technically and professionally competent individuals will enter the profession, the Institute works with the Accreditation Board for Engineering and Technology (ABET) to review the quality of under-graduate curricula in electrical, electronics

and computer engineering and technology.

IEEE-USA

Special interests of U.S. electrical engineers are dealt with by IEEE United States Activities (IEEE-USA), which addresses issues of economic, legislative, ethical and social concern to educate the public, government, and the engineering community. To these ends position papers are used by the United States Activities Board and other Institute boards to let the electrical engineering community be heard on many public policy issues. Circulated to various government bodies and officials, the media, and public interest groups, these cover diverse topics of interest to electrical engineers. For example, titles of recent papers include "Privacy Protection Guidelines on Transborder Flows of Personal Data;" "Energy Conservation and Cogeneration in the United States;" and "Precollege Education in Mathematics, Science and Technology in the U.S."

IEEE-USA maintains interaction with the Legislative and Executive Branches of government. It provides requested comments and technical testimony before Congress, its involvement with government technology policies has covered many key areas, including energy resource, communications and information policy, health care engineering, international competitiveness and technology transfer.

Another means used to help give Congress a better understanding of technical issues is an IEEE-sponsored Congressional Fellows program. Under this public service program, IEEE-USA selects electrical, electronics, communications, and computer engineers who provide their expertise during one-year fellowships on the personal and committee staffs of individual Senators or Representatives. Some 35 Congressional Fellows have been provided since the program's founding.

IEEE-USA has been involved in public information issues such as resource utilization, continuing education, pension reform, and age and other discrimination in the work place. These are typically explored at briefings, workshops and conferences. IEEE-USA has also supported government funding for research and development in aerospace, engineering, and defense.

These activities are all part of an effort to reflect the varied interests and concerns of a diverse engineering community. In countries outside the U.S., the IEEE attempts to work in cooperation with the appropriate national society to meet members' needs.

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PART II, ITEM 9b

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In addition, IEEE holds leases for equipment and software.

There are no relationships between IEEE and other parties other than a normal business relationship.

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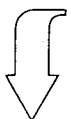
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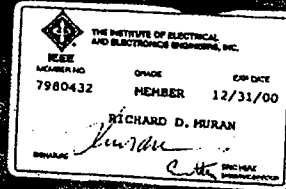


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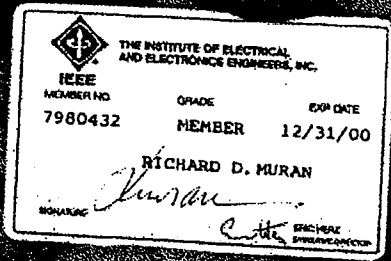
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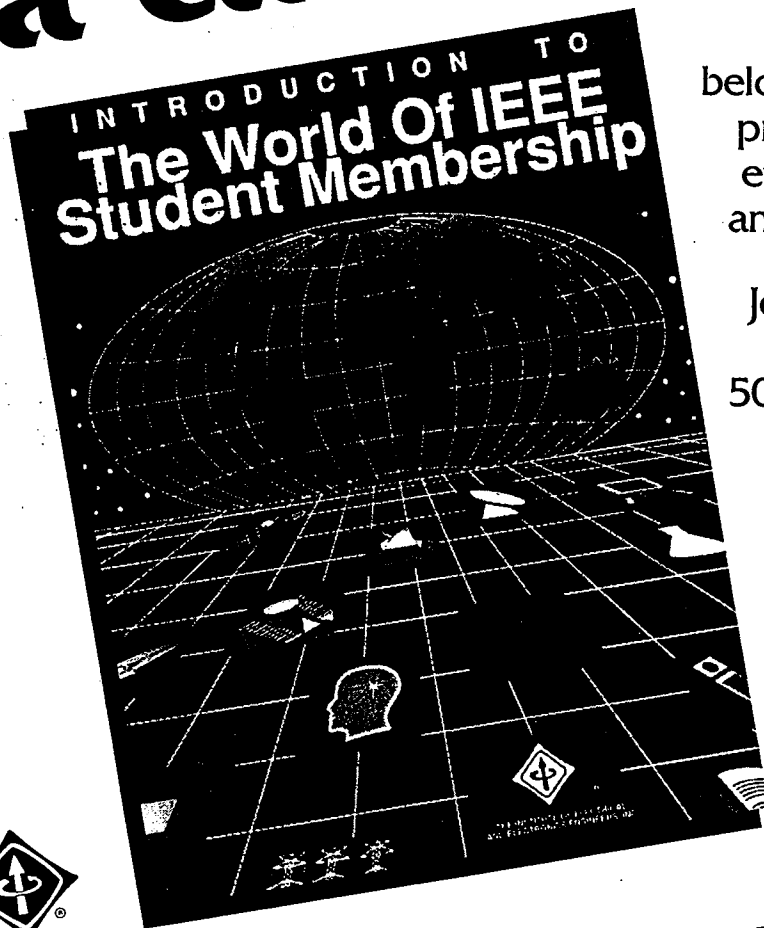
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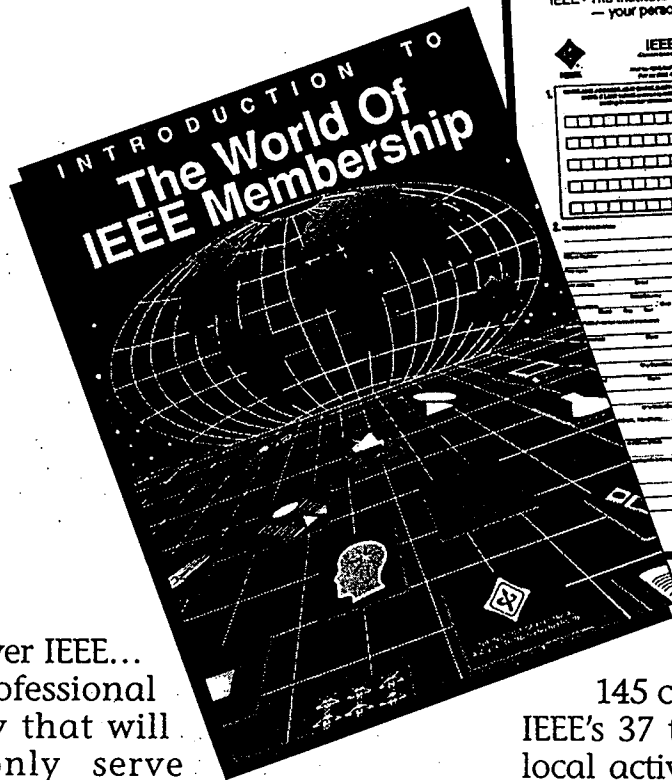
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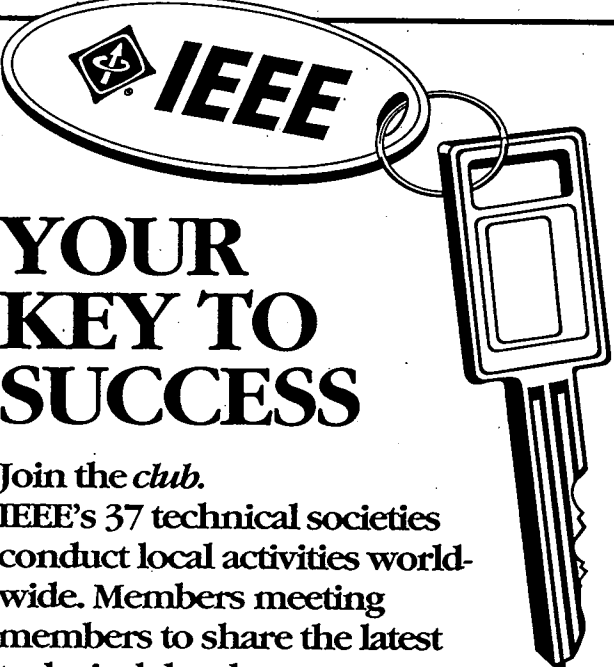


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VOL. 13, NO. 4
WINTER 1992

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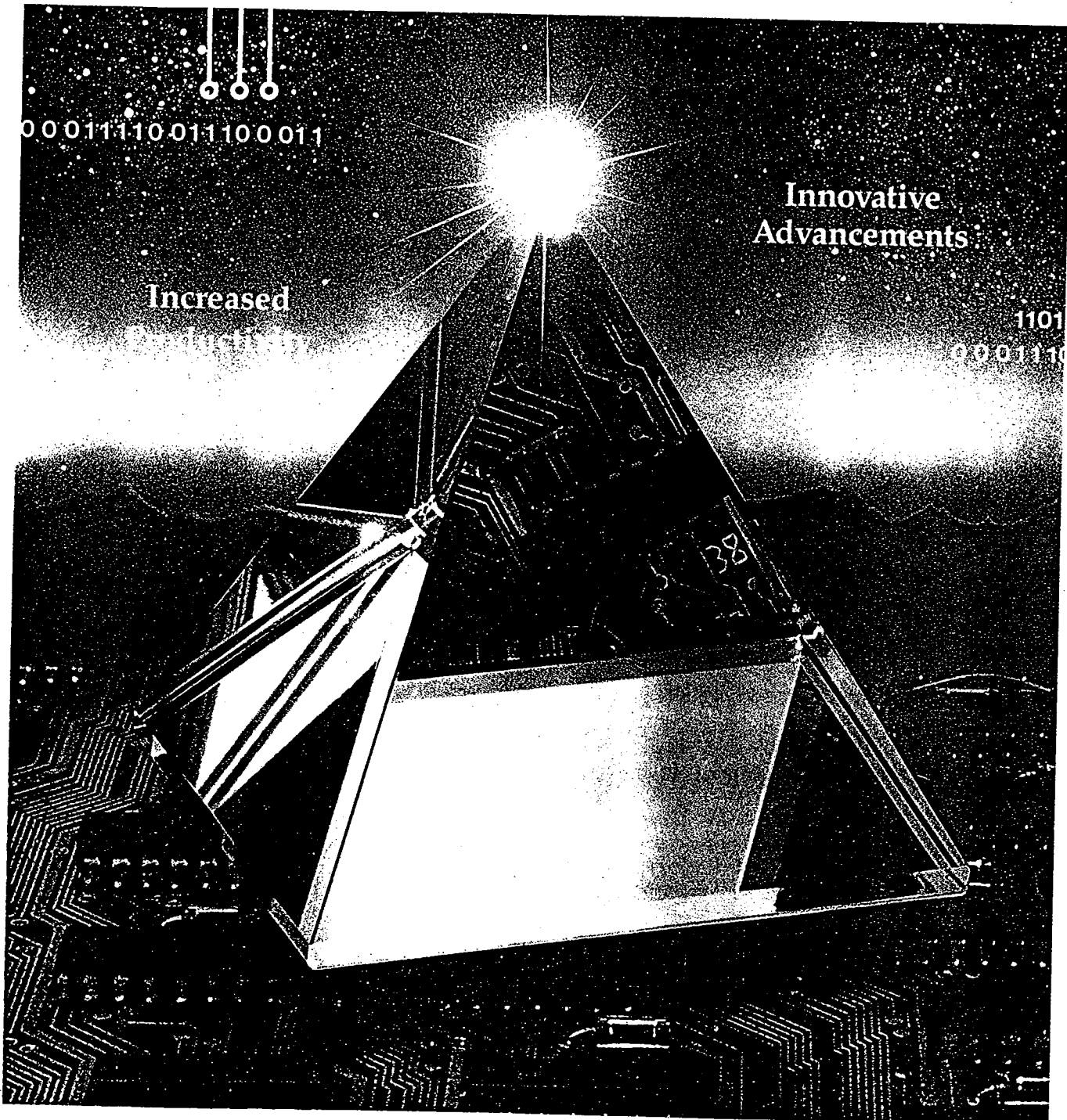
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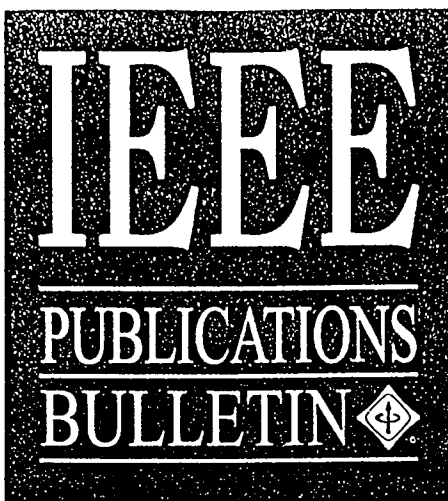
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Route to:

IEEE Analyzes Results from Library Survey

In the April 1992 issue of this publication, we conducted a survey entitled: "How will your library acquire computing and electronics information?". Our intent was to find out how librarians will acquire information in the years ahead, so that we may plan our customer service and product development operations accordingly. Overall, results were *not* surprising. Two general observations are:

Most IEEE library customers spend the biggest share of their budget on subscriptions; and

Library budgets in electronics and computing are either increasing by a small amount or actually decreasing.

Below are the questions that we included in the survey:

What type of a library or information center do you manage?

College/University	43%
Corporate	39.5%
Government	9%
Other	8.5%

Are you located in:

USA	76%
Outside USA	24%

Has your library budget for materials in computing and electronics increased or decreased from 1991 to 1992?

Increased	46.5%
Decreased	38.5%
Same	15%

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IEEE General Manager, John Powers, with Phyllis Hall, Staff Director responsible for Ask*IEEE, the first such venture by a primary publisher into document delivery

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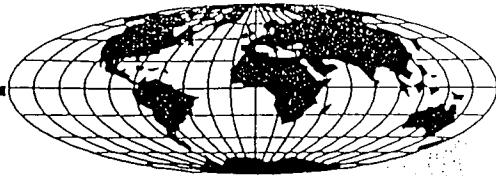
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NOVEMBER 1992 VOLUME 41 NUMBER 11 ITCOB4 (ISSN 0018-9340)

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JANUARY 1993

THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.

RESTATED CERTIFICATE OF INCORPORATION

OF

THE INSTITUTE OF ELECTRICAL AND
ELECTRONICS ENGINEERS, INCORPORATED

UNDER SECTION 805 OF THE NEW YORK NOT-FOR-PROFIT
CORPORATION LAW

The undersigned, being the President and Assistant Secretary of The Institute of Electrical and Electronics Engineers, Incorporated, do hereby certify:

- FIRST:** The name of this Corporation is The Institute of Electrical and Electronics Engineers, Incorporated.
- SECOND:** The Certificate of Consolidation of The Institute of Electrical and Electronics Engineers, Incorporated, was filed by the Department of State on January 2, 1963. The said Corporation was formed under the Membership Corporation Law of the State of New York as the American Institute of Electrical Engineers, the certificate of incorporation of which was filed on March 16, 1896. It changed its name to The Institute of Electrical and Electronics Engineers, Incorporated, when it consolidated by such Certificate of Consolidation with the Institute of Radio Engineers, Incorporated, the certificate of incorporation of which was filed on August 23, 1913. Such consolidation is referred to herein as the "Consolidation". The American Institute of Electrical Engineers and The Institute of Radio Engineers, Incorporated are referred to herein as the "Constituent Corporations".
- THIRD:** The amendments to the Certificate of Incorporation of the Corporation effected by this Restated Certificate of Incorporation are: (i) to more accurately describe, in paragraph 5 of the Restated Certificate of Incorporation, the purposes of the Corporation and to confirm that the Corporation's activities shall be educational and scientific within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, (ii) to designate the Secretary of State, as agent of the Corporation, upon whom process against it may be served and to provide the post office address to which a copy of such process may be mailed, and (iii) to update, and clarify the text of the Certificate of Incorporation and in some instances, remove certain references to the Consolidation throughout the Certificate of Incorporation. All such

amendments are authorized by the Not-For-Profit Corporation Law. To accomplish the foregoing amendments, the Certificate of Incorporation has been amended and restated in its entirety as set forth in Article Fifth of this Restated Certificate of Incorporation.

FOURTH: The amendment and restatement of the Certificate of Incorporation was authorized at a meeting held on December 7, 1992, at which a quorum of the members of the Corporation entitled to vote thereon was present, by a least a majority vote as provided in paragraph (c) of Section 613 of the Not-For-Profit Corporation Law of the members entitled to vote on the amendment and restatement of the Certificate of Incorporation, in accordance with Section 613(d), Section 802 and Section 805 of the New York Not-For-Profit Corporation Law.

FIFTH: The text of the Certificate of Incorporation is hereby restated and amended in its entirety to read as follows:

1. The name of the Corporation is THE INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INCORPORATED.
2. The character of the Corporation's scope is transnational and the territory in which its operations are to be conducted is the entire world. In addition to its world-wide operations, the Corporation may engage in activities directed to the interests and needs of members residing in a particular country or area of the world.
3. The principal office of the Corporation is to be located in the City, County and State of New York.
4. The number of directors shall be not less than nine (9) nor more than fifty (50).
5. The purposes and objects of the Corporation are:
 - (a) To engage exclusively in scientific and educational activities within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, directed toward the advancement of the theory and practice of electrical, electronics, communications and computer engineering, as well as computer science, the allied branches of engineering and the related arts and sciences; means to these ends include, but are not limited to, the holding of meetings for the reading and discussion of professional papers, and the publication and circulation of works of literature, science and

art pertaining thereto and any other activities necessary, suitable and proper for the fulfillment of these objectives, including, but not limited to, activities such as professional activities, and collaboration with public bodies and with other societies for the benefit of the engineering community and the general public. The Corporation shall not engage in collective bargaining on such matters as salaries, wages, benefits and working conditions, customarily dealt with by labor unions. The Corporation shall strive to enhance the quality of life for all people throughout the world through the constructive application of technology in its field of competence. It shall endeavor to promote understanding of the influence of such technology on the public welfare;

- (b) To organize and form regions, councils, sections, subsections, technical societies, society chapters, student branches, student branch chapters and other groups of members, and to provide for specifications and operating rules for any such groups;
- (c) To receive, acquire, hold and maintain any property, real or personal, without limitation as to amount or value, for any of the Corporation's objects, by way of bequest, devise, gift, grant, purchase, or lease, to invest and reinvest the same, to control the income therefrom, and to expend or otherwise dispose of all or any portion of its funds and property, including the income, interest, or principal, subject, however, to any directions or limitations placed upon the same by donors or testators;
- (d) To have all of the general powers enumerated in Section 202 of the Not-for-Profit Corporation Law together with the power to solicit grants and contributions for any corporate purpose and the power to maintain a fund or funds of real and/or personal property for any corporate purposes, and the right to exercise all other powers which are, or hereafter may be, conferred by law upon a corporation organized for the above purposes, or which are incidental to the conferred powers;
- (e) To do any and all things necessary or proper in connection with or incidental to any of the foregoing.

Nothing herein shall authorize the Corporation, directly or indirectly, to engage in or include among its purposes any of the activities mentioned in Section 404(b) through (v) of the Not-for-Profit Corporation Law.

6. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation and the Corporation shall not participate in, or intervene in, any political campaign on behalf of (or in opposition to) any candidate for public office.

7. In the event of the dissolution of the Corporation, the Board of Directors shall dispose of its net assets, in trust, however, to further the purposes expressed herein, or for one or more exempt purposes, and subject to the order of a Justice of the Supreme Court.

8. In furtherance and not in limitation of the powers conferred by statute, the Board of Directors, if the Constitution or By-Laws so provide, may designate one or more committees which, to the extent provided in the Constitution or By-Laws of the Corporation, or by resolution or resolutions of the Board of Directors, shall have and may exercise the powers of the Board in the management of the business and affairs of the Corporation that may be delegated to such committee or committees, such committee or committees to have such name or names as may be stated in the Constitution or By-Laws; or as may be determined from time to time by resolution or resolutions of the Board of Directors.

9. The Corporation may in its Constitution and By-Laws confer powers and authorities upon its Board of Directors in addition to the powers and authorities expressly conferred by the statutes of the State of New York or by this certificate. All the powers of the Corporation, insofar as the same may be lawfully vested in the Board of Directors, are hereby conferred upon the Board of Directors of the Corporation.

10. Members, delegates and directors of the Corporation shall have the power to hold their respective meetings within or without the State of New York; and the Corporation shall have the power to maintain offices and keep the books of the Corporation within or without the State of New York, at such place or places as may from time to time be designated by the Board of Directors.

11. No officer, director or member of the Corporation shall receive or be lawfully entitled to receive any part of the net earnings thereof or any pecuniary profit from the operations thereof, except such reasonable compensation for services in effecting one or more of its purposes as the Board of Directors may determine.

12. Each director of the Corporation shall be indemnified by the Corporation against reasonable expenses actually and necessarily incurred by him in

connection with the defense of any action, suit, or proceeding in which he is made a party by reason of his being or having been a director of the Corporation, except in relation to matters as to which he shall be adjudged in such action, suit, or proceeding to be liable for wilful negligence, misfeasance, or misconduct in the performance of his duties as director; such right of indemnification shall not be deemed exclusive of any other right to which he may be entitled under any by-law, agreement, vote or otherwise.

13. Nothing contained in this Restated Certificate of Incorporation shall authorize or empower the Corporation to perform or engage in any acts or practices prohibited in Section 340 of the General Business Law or other anti-monopoly statute of this state.

14. As of January 2, 1963, each member of the Constituent Corporations shall have the highest grade of membership in the Corporation as was, at such time, held by him in either of the Constituent Corporations; and each member of the Constituent Corporations then entitled to vote therein shall possess the power to vote in the Corporation for the election of directors and for all other purposes conferred upon voting members by the laws of the State of New York, this Restated Certificate of Incorporation, the Constitution and the By-Laws of the Corporation.

15. Except as provided in paragraph 16 hereof, as of January 2, 1963, the separate existence of the Constituent Corporations is terminated.

16. Except as provided under the Estates Powers and Trusts Law governing the disposition of property for charitable purposes, a devise, bequest, gift or grant contained in the will of a person dying domiciled in the State of New York, or in any other instrument executed under the laws of said State, taking effect on or after January 2, 1963, to or for either of the Constituent Corporations, shall inure to the benefit of the Corporation; and so far as it is necessary for that purpose, or for the purpose of a like result with respect to a devise, bequest, gift, or grant governed by the law of any other jurisdiction, the existence of each Constituent Corporation shall be deemed to continue in and through the Corporation.

17. As of January 2, 1963, all rights, privileges, and interests of each of the Constituent Corporations, all the property, real, personal, and mixed, and all the debts due on whatever account to either or them, and other things in action belonging to either of them, shall be deemed to be transferred to and vested in the Corporation without further act or deed, and all claims, demands, property, and every other interest, whether vested or contingent, shall be as effectually the property of the Corporation as they were of the Constituent Corporations, and the title to all real estate, taken by deed or otherwise under the laws of the State of New York vested in either of the Constituent Corporations, shall not be deemed to revert

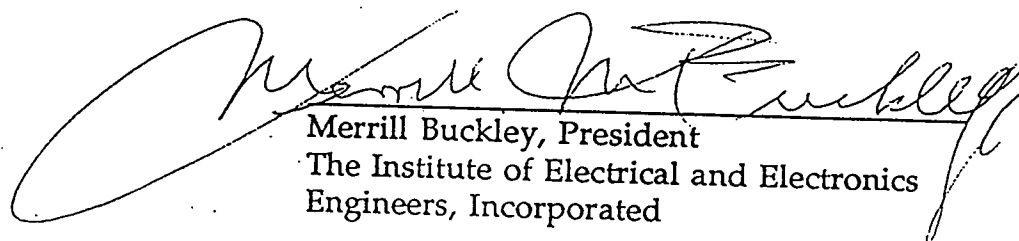
or be in any way impaired by reason of the Consolidation but shall be vested in the Corporation.

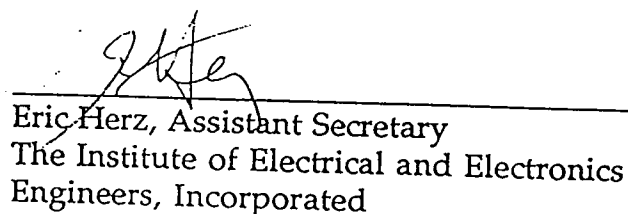
18. As of January 2, 1963, the Corporation shall be deemed to have assumed and shall be liable for all the liabilities and obligations of the Constituent Corporations, in the same manner as if the Corporation had itself incurred such liabilities or obligations.

19. The Corporation is a corporation as defined under subparagraph (a)(5) in Section 102 of the New York Not-for-Profit Corporation Law, is a Type B not-for-profit corporation as defined under Section 201 of the New York Not-for-Profit Corporation Law and is formed not for pecuniary profit or financial gain.

20. The Secretary of State is hereby designated as agent of the Corporation upon whom process against it may be served. The post office address to which the Secretary shall mail a copy of any process against the Corporation served upon it is: The Institute of Electrical and Electronics Engineers, Incorporated, 345 East 47th Street, New York, New York 10017.

IN WITNESS WHEREOF, we have subscribed this document on this 7th day of December, 1992 and do hereby affirm, under penalties of perjury, that the statements contained therein have been examined by us and are true and correct.


Merrill Buckley, President
The Institute of Electrical and Electronics
Engineers, Incorporated


Eric Herz, Assistant Secretary
The Institute of Electrical and Electronics
Engineers, Incorporated