

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2018

For calendar year 2018 or other tax year beginning, 2018, and ending, 20

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Check box if address changed

Name of organization (Check box if name changed and see instructions.)

INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.

D Employer identification number (Employees' trust, see instructions.)

13-1656633

B Exempt under section

- X 501(C)(3)
408(e) 220(e)
408A 530(a)
529(a)

Print or Type

Number, street, and room or suite no. If a P.O. box, see instructions.

445 HOES LANE

City or town, state or province, country, and ZIP or foreign postal code

PISCATAWAY, NJ 08854

E Unrelated business activity code (See instructions.)

541800

C Book value of all assets at end of year

683,244,978.

F Group exemption number (See instructions.)

G Check organization type X 501(c) corporation 501(c) trust 401(a) trust Other trust

H Enter the number of the organization's unrelated trades or businesses. 4 Describe the only (or first) unrelated trade or business here ATCH 1. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes X No

J The books are in care of IEEE CONTROLLER Telephone number 732-981-0060

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 5 Income (loss) from a partnership, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, and rents, 9 Investment income, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 Total.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

Table with 3 columns: Line number, Description, Amount. Rows include 14 Compensation of officers, directors, and trustees, 15 Salaries and wages, 16 Repairs and maintenance, 17 Bad debts, 18 Interest, 19 Taxes and licenses, 20 Charitable contributions, 21 Depreciation, 22 Less depreciation claimed, 23 Depletion, 24 Contributions to deferred compensation plans, 25 Employee benefit programs, 26 Excess exempt expenses, 27 Excess readership costs, 28 Other deductions, 29 Total deductions, 30 Unrelated business taxable income before net operating loss deduction, 31 Deduction for net operating loss, 32 Unrelated business taxable income.

**Part III Total Unrelated Business Taxable Income**

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).	33	1,803,032.
34	Amounts paid for disallowed fringes	34	232,987.
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions).	35	2,036,019.
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34.	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36.	38	0.

**Part IV Tax Computation**

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21).	39	
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	

**Part V Tax and Payments**

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116).	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800 (see instructions)	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827).	45d	10,213.
e	Total credits. Add lines 45a through 45d	45e	10,213.
46	Subtract line 45e from line 44.	46	-10,213.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule).	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	-10,213.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2.	49	
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	446,732.
c	Tax deposited with Form 8868.	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g	
51	Total payments. Add lines 50a through 50g	51	446,732.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	456,945.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax 456,945. Refunded	55	

**Part VI Statements Regarding Certain Activities and Other Information (see instructions)**

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here <b>SEE FEDERAL FOOTNOTES</b>	Yes	No
		X	
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year <b>\$</b>		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** THOMAS R. SIEGERT | 10/21/19 CFO & ASST TREASURER  
 Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ►

<b>1</b> Inventory at beginning of year . . . . .	<b>1</b>		<b>6</b> Inventory at end of year . . . . .	<b>6</b>	
<b>2</b> Purchases . . . . .	<b>2</b>		<b>7</b> <b>Cost of goods sold.</b> Subtract line		
<b>3</b> Cost of labor . . . . .	<b>3</b>		6 from line 5. Enter here and in		
<b>4a</b> Additional section 263A costs			Part I, line 2 . . . . .	<b>7</b>	
(attach schedule) . . . . .	<b>4a</b>				
<b>b</b> Other costs (attach schedule) . . . . .	<b>4b</b>		<b>8</b> Do the rules of section 263A (with respect to		
<b>5</b> <b>Total.</b> Add lines 1 through 4b . . . . .	<b>5</b>		property produced or acquired for resale) apply		
			to the organization? . . . . .		<b>Yes</b> <b>No</b>

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**  
(see instructions)

<b>1. Description of property</b>		
(1)		
(2)		
(3)		
(4)		
<b>2. Rent received or accrued</b>		
<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ►		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ►

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

<b>1. Description of debt-financed property</b>		<b>2. Gross income from or allocable to debt-financed property</b>	<b>3. Deductions directly connected with or allocable to debt-financed property</b>	
			<b>(a)</b> Straight line depreciation (attach schedule)	<b>(b)</b> Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
<b>4. Amount of average acquisition debt on or allocable to debt-financed property</b> (attach schedule)	<b>5. Average adjusted basis of or allocable to debt-financed property</b> (attach schedule)	<b>6. Column 4 divided by column 5</b>	<b>7. Gross income reportable</b> (column 2 x column 6)	<b>8. Allocable deductions</b> (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> . . . . . ►			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
<b>Total dividends-received deductions</b> included in column 8 . . . . . ►				

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Totals . . . . . ▶

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

Totals . . . . . ▶

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.

Totals . . . . . ▶

**Schedule J—Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) ALL PERIODICALS	11,167,409.	6,447,323.		8,488,753.	15,102,370.	
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) . . . ▶	11,167,409.	6,447,323.	4,720,086.	8,488,753.	15,102,370.	4,720,086.

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> . . . . .	11,167,409.	6,447,323.				4,720,086.
	Enter here and on page 1, Part I, line 11, col (A).	Enter here and on page 1, Part I, line 11, col (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1-5)</b> . . . . .	11,167,409.	6,447,323.				4,720,086.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 . . . . .			

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No. 1545-0687

**2018**

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20 \_\_\_\_.

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of organization

INSTITUTE OF ELECTRICAL AND ELECTRONICS

Employer identification number

13-1656633

Unrelated business activity code (see instructions) ▶ 541900

Describe the unrelated trade or business ▶ CERTIFICATION

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales <u>48,230.</u>			
<b>b</b>	Less returns and allowances _____			
	<b>c</b> Balance ▶	<b>1c</b>		
		48,230.		
<b>2</b>	Cost of goods sold (Schedule A, line 7) . . . . .	<b>2</b>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>	48,230.	48,230.
<b>4a</b>	Capital gain net income (attach Schedule D) . . . . .	<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . . . . .	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts . . . . .	<b>4c</b>		
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement) . . . . .	<b>5</b>		
<b>6</b>	Rent income (Schedule C) . . . . .	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Schedule E) . . . . .	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Schedule F) . . . . .	<b>8</b>		
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) . . . . .	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Schedule I) . . . . .	<b>10</b>		
<b>11</b>	Advertising income (Schedule J) . . . . .	<b>11</b>		
<b>12</b>	Other income (See instructions; attach schedule) . . . . .	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b>	48,230.	48,230.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b>	Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>		
<b>15</b>	Salaries and wages . . . . .	<b>15</b>		100,190.
<b>16</b>	Repairs and maintenance . . . . .	<b>16</b>		
<b>17</b>	Bad debts . . . . .	<b>17</b>		
<b>18</b>	Interest (attach schedule) (see instructions) . . . . .	<b>18</b>		
<b>19</b>	Taxes and licenses . . . . .	<b>19</b>		
<b>20</b>	Charitable contributions (See instructions for limitation rules) . . . . .	<b>20</b>		
<b>21</b>	Depreciation (attach Form 4562) . . . . .	<b>21</b>		
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>22a</b>		
		<b>22b</b>		
<b>23</b>	Depletion . . . . .	<b>23</b>		
<b>24</b>	Contributions to deferred compensation plans . . . . .	<b>24</b>		
<b>25</b>	Employee benefit programs . . . . .	<b>25</b>		17,120.
<b>26</b>	Excess exempt expenses (Schedule I) . . . . .	<b>26</b>		
<b>27</b>	Excess readership costs (Schedule J) . . . . .	<b>27</b>		
<b>28</b>	Other deductions (attach schedule) . . . . .	<b>28</b>	ATTCH 3	69,200.
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28 . . . . .	<b>29</b>		186,510.
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 . . . . .	<b>30</b>		-138,280.
<b>31</b>	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) . . . . .	<b>31</b>		
<b>32</b>	Unrelated business taxable income. Subtract line 31 from line 30 . . . . .	<b>32</b>		-138,280.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No. 1545-0687

**2018**

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_.

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of organization

INSTITUTE OF ELECTRICAL AND ELECTRONICS

Employer identification number

13-1656633

Unrelated business activity code (see instructions) ▶ 900003

Describe the unrelated trade or business ▶ PASSIVE INCOME ACTIVITIES WITH CONTROLLED ORGANIZATIONS

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c Balance ▶</b>	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Schedule C)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F) <b>ATCH 4</b>		<b>8</b> 2,078,382.		2,078,382.
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)		<b>10</b>		
<b>11</b> Advertising income (Schedule J)		<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule)		<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> 2,078,382.		2,078,382.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>		
<b>15</b> Salaries and wages		<b>15</b>		
<b>16</b> Repairs and maintenance		<b>16</b>		
<b>17</b> Bad debts		<b>17</b>		
<b>18</b> Interest (attach schedule) (see instructions)		<b>18</b>		
<b>19</b> Taxes and licenses		<b>19</b>		70,888.
<b>20</b> Charitable contributions (See instructions for limitation rules)		<b>20</b>		200,337.
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>			
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>		<b>22b</b>	
<b>23</b> Depletion		<b>23</b>		
<b>24</b> Contributions to deferred compensation plans		<b>24</b>		
<b>25</b> Employee benefit programs		<b>25</b>		
<b>26</b> Excess exempt expenses (Schedule I)		<b>26</b>		
<b>27</b> Excess readership costs (Schedule J)		<b>27</b>		
<b>28</b> Other deductions (attach schedule) <b>ATCH 5</b>		<b>28</b>		4,125.
<b>29 Total deductions.</b> Add lines 14 through 28		<b>29</b>		275,350.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>		1,803,032.
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		<b>31</b>		
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30		<b>32</b>		1,803,032.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No. 1545-0687

**2018**

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_.

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of organization

INSTITUTE OF ELECTRICAL AND ELECTRONICS

Employer identification number

13-1656633

Unrelated business activity code (see instructions) ▶ 900099

Describe the unrelated trade or business ▶ INTERCO SERVICES

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales <u>3,110,726.</u>			
<b>b</b>	Less returns and allowances _____			
	<b>c Balance ▶</b>	<b>1c</b>		
		3,110,726.		
<b>2</b>	Cost of goods sold (Schedule A, line 7) . . . . .	<b>2</b>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>	3,110,726.	3,110,726.
<b>4a</b>	Capital gain net income (attach Schedule D) . . . . .	<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . . . . .	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts . . . . .	<b>4c</b>		
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement) . . . . .	<b>5</b>		
<b>6</b>	Rent income (Schedule C) . . . . .	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Schedule E) . . . . .	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Schedule F) . . . . .	<b>8</b>		
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) . . . . .	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Schedule I) . . . . .	<b>10</b>		
<b>11</b>	Advertising income (Schedule J) . . . . .	<b>11</b>		
<b>12</b>	Other income (See instructions; attach schedule) . . . . .	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b>	3,110,726.	3,110,726.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b>	Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>		
<b>15</b>	Salaries and wages . . . . .	<b>15</b>		1,275,479.
<b>16</b>	Repairs and maintenance . . . . .	<b>16</b>		
<b>17</b>	Bad debts . . . . .	<b>17</b>		
<b>18</b>	Interest (attach schedule) (see instructions) . . . . .	<b>18</b>		
<b>19</b>	Taxes and licenses . . . . .	<b>19</b>		206.
<b>20</b>	Charitable contributions (See instructions for limitation rules) . . . . .	<b>20</b>		
<b>21</b>	Depreciation (attach Form 4562) . . . . .	<b>21</b>		
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>22a</b>		
		<b>22b</b>		
<b>23</b>	Depletion . . . . .	<b>23</b>		
<b>24</b>	Contributions to deferred compensation plans . . . . .	<b>24</b>		
<b>25</b>	Employee benefit programs . . . . .	<b>25</b>		393,698.
<b>26</b>	Excess exempt expenses (Schedule I) . . . . .	<b>26</b>		
<b>27</b>	Excess readership costs (Schedule J) . . . . .	<b>27</b>		
<b>28</b>	Other deductions (attach schedule) . . . . .	<b>28</b>	ATTCH 6	1,497,435.
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28 . . . . .	<b>29</b>		3,166,818.
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 . . . . .	<b>30</b>		-56,092.
<b>31</b>	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) . . . . .	<b>31</b>		
<b>32</b>	Unrelated business taxable income. Subtract line 31 from line 30 . . . . .	<b>32</b>		-56,092.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018



Department of the Treasury  
Internal Revenue Service

▶ Attach to the corporation's tax return.

▶ Go to [www.irs.gov/Form8827](http://www.irs.gov/Form8827) for the latest information.

**2018**

Name	Employer identification number
<u>INSTITUTE OF ELECTRICAL AND ELECTRONICS</u>	13-1656633
<b>1</b> Alternative minimum tax (AMT) for 2017. Enter the amount from line 14 of the 2017 Form 4626	<b>1</b> 20,426.
<b>2</b> Minimum tax credit carryforward from 2017. Enter the amount from line 9 of the 2017 Form 8827	<b>2</b>
<b>3</b> Enter any 2017 unallowed qualified electric vehicle credit (see instructions)	<b>3</b>
<b>4</b> Add lines 1, 2, and 3	<b>4</b> 20,426.
<b>5</b> Enter the corporation's 2018 regular income tax liability minus allowable tax credits (see instructions)	<b>5</b>
<b>6</b> Enter the refundable minimum tax credit (see instructions)	<b>6</b> 10,213.
<b>7</b> Add lines 5 and 6	<b>7</b> 10,213.
<b>8a</b> Enter the <b>smaller</b> of line 4 or line 7. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	<b>8a</b> 10,213.
<b>b Current year minimum tax credit.</b> Enter the smaller of line 4 or line 5 here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 6, go to line 8c. Otherwise, skip line 8c	<b>8b</b>
<b>c</b> Subtract line 8b from line 8a. This is the current year refundable minimum tax credit. Include this amount on Form 1120, Schedule J, Part III, line 20c (or the applicable line of your return)	<b>8c</b> 10,213.
<b>9 Minimum tax credit carryforward to 2019.</b> Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	<b>9</b> 10,213.

**Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New**

**Refundable minimum tax credit.** For tax years beginning in 2018, the minimum tax credit limitation is increased by the AMT refundable credit amount. See the instructions for line 6.

**Purpose of Form**

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years, the refundable AMT credit amount, and to figure any minimum tax credit carryforward.

**Who Should File**

Form 8827 should be filed by corporations that had:

- An AMT liability in 2017,
- A minimum tax credit carryforward from 2017 to 2018, or
- A qualified electric vehicle credit not allowed for 2017 (see the instructions for line 3).

**Line 3**

Enter any qualified electric vehicle credit not allowed for 2017 solely because of tentative minimum tax limitations.

**Line 5**

Enter the corporation's 2018 regular income tax liability, as defined in section 26(b) (S corporations also see section 1374(b)(3)(B), minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if filing Form 1120, subtract any credits on Schedule J, Part I, lines 5a through 5c, from the amount on Schedule J, Part I, line 2).

**Line 6**

Beginning in 2018, the minimum tax credit limitation is increased by the AMT refundable credit amount. The portion of the credit treated as refundable is 50% of the excess of minimum tax credits available over the 2018 regular tax liability. Complete the *Worksheet for Calculating the Refundable Minimum Tax Credit Amount*, later in the instructions. Enter the amount from line 6 of the worksheet on Form 8827, line 6.

**Note:** A corporation with a short tax year (less than 12 months) must prorate the refundable credit based on the number of days in their tax year.

ORGANIZATION'S FIRST UNRELATED TRADE OR BUSINESS ACTIVITY

ADVERTISING INCOME FROM PERIODICALS

ATTACHMENT 2

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

ACCOUNTING & OTHER PROFESSIONAL FEES

4,125.

PART II - LINE 28 - OTHER DEDUCTIONS

4,125.

SCHEDULE M - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

ADVERTISING	247.
BANK FEE & CREDIT CARD CHARGES	294.
COMPUTER & SOFTWARE CHARGES	7,800.
CONSULTANTS & CONTRACTORS	28,939.
INSURANCE	19,552.
ACCOUNTING & OTHER PROFESSIONAL FEES	4,125.
MISCELLANEOUS EXPENSES	7,702.
POSTAGE & EXPRESS CARRIERS	164.
TELEPHONE & INTERNET	377.

PART II - LINE 28 - OTHER DEDUCTIONS

69,200.

ATTACHMENT 4

SCHEDULE M LINE 8 - SCHEDULE F?INCOME FROM CONTROLLED ORGANIZATIONS

EXEMPT CONTROLLED ORGANIZATION					NONEXEMPT CONTROLLED ORGANIZATION						
1. NAME OF CONTROLLED ORGANIZATION	2. EMPLOYER IDENTIFICATION NUMBER	3. NET UNRELATED INCOME (LOSS)	4. TOTAL OF SPECIFIED PAYMENTS MADE	5.	6.	7.	8.	9.	10.	11.	
				PART OF COLUMN (4) THAT IS INCLUDED IN THE CONTROLLING ORGANIZATION'S GROSS INCOME	DEDUCTIONS DIRECTLY CONNECTED WITH INCOME IN COLUMN (5)				PART OF COLUMN (9) THAT IS INCLUDED IN THE CONTROLLING ORGANIZATION'S GROSS INCOME	DEDUCTIONS DIRECTLY CONNECTED WITH INCOME IN COLUMN (10)	
IEEE, INC.	20-8766830					-24,923.	61,971.	1,927,150.	1,927,150.		
IEEE GLOBALSPEC, INC.	14-1816368					-1,152,922.		151,232.	151,232.		
									TOTALS	<u>2,078,382.</u>	<u></u>

SCHEDULE M - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

ACCOUNTING & OTHER PROFESSIONAL FEES

4,125.

PART II - LINE 28 - OTHER DEDUCTIONS

4,125.

SCHEDULE M - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

TRAVEL	6,014.
BANK FEE & CREDIT CARD CHARGES	1,942.
COMPUTER & SOFTWARE CHARGES	40,621.
CONSULTANTS & CONTRACTORS	703,727.
EXTERNAL SERVICES PURCHASED	350,000.
INTERCOMPANY SERVICE EXPENSES	210,552.
ACCOUNTING & OTHER PROFESSIONAL FEES	4,125.
OFFICE SUPPLIES	2,369.
MISCELLANEOUS EXPENSES	133,307.
POSTAGE & EXPRESS CARRIERS	45.
RENTS	26,144.
TELEPHONE & INTERNET	18,589.

PART II - LINE 28 - OTHER DEDUCTIONS

1,497,435.

FEDERAL FOOTNOTES

FORM 990-T - PART V - LINE 1 - FOREIGN COUNTRIES WITH FINANCIAL  
ACCOUNTS

---

ARGENTINA  
AUSTRALIA  
AUSTRIA  
BANGLADESH  
BELARUS  
BELGIUM  
BOSNIA  
BOSNIA AND HERZEGOVINA  
BRAZIL  
BULGARIA  
CANADA  
CHILE  
CHINA  
COLOMBIA  
COSTA RICA  
CYPRUS  
CZECH REPUBLIC  
DENMARK  
ECUADOR  
EL SALVADOR  
ENGLAND  
FINLAND  
FRANCE  
GERMANY  
GHANA  
GUATEMALA  
HONDURAS  
HUNGARY  
HONGKONG  
ICELAND  
INDIA  
INDONESIA  
ISRAEL  
ITALY  
JAPAN  
JORDAN  
KENYA  
KOLKATA  
KOREA  
KUWAIT  
LEBANON



LITHUANIA  
MACAU  
MACEDONIA  
MALAYSIA  
MALTA  
MEXICO  
NEW ZEALAND  
NICARAGUA  
NIGERIA  
NORTHERN IRELAND  
NORWAY  
PAKISTAN  
PANAMA  
PERU  
PHILIPPINES  
POLAND  
PORTUGAL  
REPUBLIC OF KOREA  
REPUBLIC OF PHILIPPINES  
ROMANIA  
RUSSIA  
SAUDI ARABIA  
SINGAPORE  
SLOVENIA  
SO KOREA  
SOUTH AFRICA  
SPAIN  
SRI LANKA  
SWEDEN  
SWITZERLAND  
TAIWAN  
THAILAND  
TRINIDAD & TOBAGO  
TUNISIA  
TURKEY  
UKRAINE  
UNITED ARAB EMIRATES  
UNITED KINGDOM  
URUGUAY  
VENEZUELA

**NET OPERATING LOSS AND CHARITABLE CONTRIBUTION CARRYOVER SCHEDULE****NET OPERATING LOSS - PRIOR TO 1/1/2018**

YEAR ENDING	AMOUNT AVAILABLE	AMOUNT UTILIZED	CONVERTED CONTRIBUTIONS	CARRYOVER TO NEXT YEAR
12/31/2010	536,330	536,330	-	-
12/31/2011	678,457	678,457	-	-
12/31/2012	668,044	668,044	-	-
12/31/2013	677,836	153,188	-	524,648
12/31/2014	469,359	-	-	469,359
12/31/2015	1,159,635	-	-	1,159,635
12/31/2016	37,286	-	-	37,286
12/31/2017	157,924	-	-	157,924
<b>TOTAL</b>	<b>4,384,871</b>	<b>2,036,019</b>	<b>-</b>	<b>2,348,852</b>

**NET OPERATING LOSS - AFTER 12/31/2017 - ADVERTISING**

YEAR ENDING	AMOUNT AVAILABLE	AMOUNT UTILIZED	CONVERTED CONTRIBUTIONS	CARRYOVER TO NEXT YEAR
12/31/2018	11,242	-	-	11,242
<b>TOTAL</b>	<b>11,242</b>	<b>-</b>	<b>-</b>	<b>11,242</b>

**NET OPERATING LOSS - AFTER 12/31/2017 - CERTIFICATION**

YEAR ENDING	AMOUNT AVAILABLE	AMOUNT UTILIZED	CONVERTED CONTRIBUTIONS	CARRYOVER TO NEXT YEAR
12/31/2018	138,280	-	-	138,280
<b>TOTAL</b>	<b>138,280</b>	<b>-</b>	<b>-</b>	<b>138,280</b>

**NET OPERATING LOSS - AFTER 12/31/2017 - INTERCO SERVICES**

YEAR ENDING	AMOUNT AVAILABLE	AMOUNT UTILIZED	CONVERTED CONTRIBUTIONS	CARRYOVER TO NEXT YEAR
12/31/2018	56,092	-	-	56,092
<b>TOTAL</b>	<b>56,092</b>	<b>-</b>	<b>-</b>	<b>56,092</b>

**CHARITABLE CONTRIBUTION**

YEAR ENDING	AMOUNT GENERATED	AMOUNT UTILIZED	CONVERTED TO NOL CARRYOVER	CARRYOVER TO NEXT YEAR
12/31/2015	2,094,513	-	-	2,094,513
12/31/2016	3,007,121	-	37,286	2,969,835
12/31/2017	3,846,800	-	157,924	3,688,876
12/31/2018	3,352,275	200,337	-	3,151,938
<b>TOTAL</b>	<b>12,300,709</b>	<b>200,337</b>	<b>195,210</b>	<b>11,905,162</b>



Department of the Treasury  
Internal Revenue Service  
Ogden UT 84201

<b>Notice</b>	CP211A
<b>Tax period</b>	December 31, 2018
<b>Notice date</b>	April 22, 2019
<b>Employer ID number</b>	13-1656633
<b>To contact us</b>	Phone 877-829-5500 FAX 877-792-2864

074960.140319.451971.1522 1 AB 0.412 370



INSTITUTE OF ELECTRICAL AND  
IEEE  
445 HOES LN  
PISCATAWAY NJ 08854-4141



074960

Important information about your December 31, 2018 Form 990T

## We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your  
December 31, 2018 Form 990T.

Your new due date is November 15, 2019.

---

### What you need to do

File your December 31, 2018 Form 990T by November 15, 2019.

Visit [www.irs.gov/charities](http://www.irs.gov/charities) to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

---

### Additional information

- Visit [www.irs.gov/cp211a](http://www.irs.gov/cp211a)
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.