



BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

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555 E. Washington Avenue
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HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
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EXEMPT ORGANIZATIONS

Governmental, Religious, Charitable and Educational organizations that are granted exemption from sales and use taxes for purchases or sales may only use their exemption in an official capacity.

Exemption status may **not** be transferred to individual organization members or anyone else for their personal use. Accordingly, use of an organization's exemption letter for other than its official capacity is inappropriate. Misuse of an organization's exemption may result in its revocation by the Department.



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August 13, 2012

ACCOUNT NO.: RCE-000-441
THIS LETTER HAS NO EXPIRATION DATE

NEVADA SYSTEM OF HIGHER EDUCATION
2601 ENTERPRISE RD
RENO NV 89512

RE; Community College of Southern Nevada
Desert Research Institute
Great Basin College
Nevada State College
Truckee Meadows Community College
NSHE, Business Center South
NSHE, Business Center North
University of Nevada, Las Vegas
University of Nevada, Reno
Western Nevada Community College

Pursuant to NRS 372.325 and related statutes, **NEVADA SYSTEM OF HIGHER EDUCATION** has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by **NEVADA SYSTEM OF HIGHER EDUCATION** are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to **NEVADA SYSTEM OF HIGHER EDUCATION** are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,

Raymond H. Lummus
Tax Manager