



JIM GIBBONS
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
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

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
655 E. Washington Avenue
Las Vegas, Nevada, 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building 1., Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
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HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

March 1, 2007

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 372.326 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 must have a copy of this letter in order to document the transaction was tax exempt.

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

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

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.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372.343, this letter of exemption will be revoked.

Sincerely,

Dino DiCianno
Executive Director



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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.