

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: February 8, 2013

Person to Contact:

Mr. R. Molloy

ID# 0203248

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

88-6000024

BOARD OF REGENTS NEVADA SYSTEM OF
HIGHER EDUCATION
2601 ENTERPRISE RD
RENO NV 89512-1666 015

Dear Sir or Madam:

This is in response to your December 17, 2012, request for information regarding your tax-exempt status.

Our records indicate you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1964.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

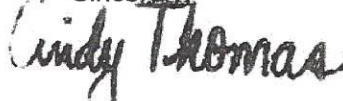
Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/charities for information regarding filing requirements. Specifically, note that section 6033(j) of the Code automatically revokes the tax-exemption of any organization that fails to satisfy its filing requirement for three consecutive years. The automatic revocation of exemption is effective as of the due date of the third required annual filing or notice. The IRS maintains a list of organizations whose tax-exempt status was automatically revoked at IRS.gov.

Our records indicate that you are an affiliate of a government unit in accordance with Revenue Procedure 95-48. Therefore, you are not required to file Form 990.

If you have any questions, please call the phone number in the heading of this letter.

Sincerely,



Cindy Thomas
Manager, Exempt Organizations
Determinations



KENNY C. GUINN
Governor

BARBARA SMITH CAMPBELL
Chair, Nevada Tax Commission

CHARLES E. CHINNOCK
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>
1550 E. College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020
n State Toll Free (800) 992-0900

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

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

July 19, 2005

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
UCCSN, Business Center South
UCCSN, 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,

Charles E. Chinnock
Executive Director