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,

[Signature]

Cindy Thomas
Manager, Exempt Organizations
Determinations
STATE OF NEVADA  
DEPARTMENT OF TAXATION  
Web Site: http://tax.state.nv.us  
1950 E. Coe Parkwy, Suite 115  
Carson City, Nevada 89706-7037  
Phone: (775) 684-2000 Fax (775) 684-2020  
State Toll Free (800) 992-0900  

RENO OFFICE  
4500 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89522  
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  

KENNY C. QUINN  
Governor  

BARBARA SMITH CAMPBELL  
Chair, Nevada Tax Commission  

CHARLES E. CHINNOCK  
Executive Director  

July 19, 2005  

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