



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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MELANIE  
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FERNERSON OFFICE  
2530 Paseo Parkway, Suite 180  
Fernerston, Nevada 89074  
Phone: (775) 338-3377

July 8, 2019

ACCOUNT NO. R02 000 114  
THIS LETTER HAS NO EXPIRATION DATE

NEVADA SYSTEM OF HIGHER EDUCATION  
2601 ENTERPRISE ROAD  
RENO NV 89557-6242

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

Pursuant to NRS 372.325 and related laws, NEVADA SYSTEM OF HIGHER EDUCATION has been granted sales/use tax exempt status. Direct purchases of tangible personal property by NEVADA SYSTEM OF HIGHER EDUCATION are exempt from sales/use tax. A 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 returns under exemptions. For audit purposes, a vendor may use a copy of this letter as proof of a tax exempt transaction as long as the vendor has adequate documentation to prove that a sale was made by a governmental entity is acceptable.

This document 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,  
  
Charlene Bernard  
Tax Program Supervisor