



State of Wyoming
DEPARTMENT OF REVENUE

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August 17, 2015

Nevada System of Higher Education
2601 Enterprise Road
Reno, NV 89512-1666
WY RID#: 278380

Dear Mr. Redding:

Based on the information you have furnished this office, we find that the **Nevada System of Higher Education** qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105.

This exemption extends to *all purchases by the organization* in and for the regular *charitable functions* and activities of the organization. Purchases by the organization of services and tangible personal property used to provide benefits to members or employees, such as housing, clothing, transportation, food, etc., would not be exempt the tax.

As a charitable organization, your occasional sales for fund-raising purposes are also exempt from sales tax under W.S. 39-15-105 and 39-16-105. *However, if you make regular or routine sales for fund-raising purposes, such regular sales are not exempt. If such sales are made by your organization, you are required to obtain a Wyoming Sales/Use Tax license and file regular tax returns with this department for your sales.* If you have any questions about the classification of sales made by your organization, we urge you to submit written evidence of your activities and request a ruling.

This exemption does not extend to personal purchases made by employees or members of the organization, nor to contractors who may be performing for the organization. Purchases made by employees or members of the organization with later reimbursement by the organization are subject to the tax.

Please find the Streamlined Sales Tax Agreement Certificate of Exemption with Instructions for your use on our website <http://revenue.wyo.gov/> under the "Forms" tab. Please note that a properly completed form includes Section 3 information regarding purchaser as well as seller to be completed. In Section 4, #20 designate your entity as a charitable organization. Then in Section 5, letter F indicate your *Revenue Identification (RID) number which is 278380*. A properly completed Certificate of Exemption must be furnished to your suppliers not the Department of Revenue. The absence of this document would require you to pay sales tax on the purchase.

Finally, should there be a change in the condition of your organization (i.e. IRS designation, name, address, or charitable condition) you are required to notify the Department immediately to obtain a current determination. Should you have any questions on this or other sales/use tax matters, please contact the Department of Revenue at (307) 777-2459.

Sincerely,



Lynn Frank
Tax Specialist
Education and Taxability
Excise Tax Division



Terri Lucero
Manager
Education and Taxability
Excise Tax Division