

## Is there a Sales/Use Tax exemptions for non-profit organizations?

Yes, but organizations are not automatically exempt by their Federal 501(c) status. Nevada Revised Statute (NRS) 372.326 provides for an exemption from Sales/Use Tax for non-profit organizations created for religious, charitable, or educational purposes, however, organizations must apply for, and receive approval for exempt entity status by the Department of Taxation. If an organization qualifies, it will receive a letter from the department stating it is exempt. The Application for Exempt Status is a two page form and can be downloaded by going to our Department's website at: [http://tax.nv.gov/Forms/General\\_Purpose\\_Forms/](http://tax.nv.gov/Forms/General_Purpose_Forms/) Automatically downloaded with the application are the related statutes that define the requirements for qualification. An exempt organization must renew its status every five years. Nevada state and local government agencies and agencies of the federal government are exempt by statute (NRS 372.325 & NAC 372.680), so an exemption letter from the Department is not required.