



BRIAN SANDOVAL
Governor

JAMES DEVOLLD
Chair, Nevada Tax Commission

DEONNE E. CONTINE
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

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) 687-9999
Fax: (775) 6881303

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

September 01, 2016

Account Number: **RCE-002-783**

Exp date: **September 30, 2021**

**INCLINE BOOSTERS CLUB
499 VILLAGE BLVD
INCLINE VILLAGE NV 89451**

Pursuant to NRS 372.3261 and related statutes, INCLINE BOOSTERS CLUB has been granted sales/use tax exempt status as an educational organization. Direct purchases or sales of tangible personal property made by or to INCLINE BOOSTERS CLUB are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to INCLINE BOOSTERS CLUB 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 must have a copy of this letter in order to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

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.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372.348, this letter of exemption will be revoked.

Sincerely,

A handwritten signature in blue ink that reads "Kathleen Williams".

Kathleen Williams
Tax Program Supervisor II



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EXEMPT ORGANIZATIONS

Governmental, Religious, Charitable and Educational organizations that are granted exemption from sales and use taxes for purchases or sales may only use their exemption in an official capacity.

Exemption status may **not** be transferred to individual organization members or anyone else for their personal use. Accordingly, use of an organization's exemption letter for other than its official capacity is inappropriate. Misuse of an organization's exemption may result in its revocation by the Department.



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July 5, 2016

RCE-002-783

INCLINE BOOSTERS CLUB
499 VILLAGE BLVD
INCLINE VILLAGE NV 89451

FINAL NOTICE
SALES/USE TAX EXEMPTION RENEWAL

To Whom It May Concern:

Re: All Religious, Charitable and Educational Exempt Organizations that have not forwarded a renewal application and all requested documentation to the Department

A renewal application for the exempt organization, INCLINE BOOSTERS CLUB was mailed to the above address over forty-five days ago. As of the date of this letter the Department has not received this renewal application and financial information from the organization.

Failure on the organization's part to provide the requested renewal application, accompanying documents and a copy of the current sales/use tax exemption letter may result in the expiration of the organization's exemption status.

If you have not already forwarded the requested information, please return the completed renewal application and all required documentation to the Department within 15 days of receipt of this letter to avoid the loss of the organization's exemption status. If the organization no longer qualifies, please contact the Department to register for a sales/use tax permit.

Please direct all questions to the Department's Carson City Office at 775-684-2000.

866-962-3707
\$5

Enclosures: NRS 372.3261, NRS 372.348, NRS 372.326, NAC 372.700
Renewal application

every 5 years

Renewal Letter Final Notice
Rev. 01-18-07

mailed 7/28/16

NEW

RENEWAL

NEVADA DEPT OF TAXATION

APPLICATION FOR SALES/USE TAX EXEMPTION FOR RELIGIOUS/CHARITABLE/EDUCATIONAL ORGANIZATIONS

I hereby apply to the Department of Taxation for exemption from sales/use tax as provided in NRS 372.3261, NRS 372.348, NAC 372.700 and related statutes.

SECTION 1

Name of Organization Incline High School Boosters		Telephone Number (775) 832-4260	
Physical Address (Street) 499 Village Blvd.			
City Incline Village	State NV	Zip Code 89451	
Mailing Address (Street or PO Box) 499 Village Blvd.			
City Incline Village	State NV	Zip Code 89451	
Contact Name Kathie Goldberg	Daytime Phone (775) 220-0445	Fax Number	

SECTION 2

Brief description of the primary function of your organization and how your primary function meets the qualifications of NRS 372.3261 (use reverse side if necessary).

The Incline High School Boosters Club provides support and other assistance to Incline High School programs and activities.

To substantiate this application, please provide the following documents. Please note only complete applications will be reviewed.

- Bylaws
- Articles of Incorporation
- Current Financial Statements (12 month period), showing source of revenues and expenditures (show where the funds come from & how they are used)
- Letters of Exemption issued by the Internal Revenue Service
- Other relevant information, such as pamphlets, brochures or fact sheets
- If the application is for a charitable organization, an outline of charitable activities, fund raisers, goals and a copy of the business plan must be attached.
- If your organization performs volunteer work, please provide a list of voluntary activities (over the most recent 12 month period) along with the number of voluntary hours devoted to these activities.

SECTION 3 I have read NRS 372.3261 and deem my organization to be: (check appropriate box)

Note: The statutory requirements for a Nevada sales/use tax exemption are different than those of a Federal tax exemption (501 C).

NRS 372.3261 Requirements for organization created for religious, charitable or educational purposes.

1. For the purposes of NRS 372.326, an organization is created for religious, charitable or educational purposes if it complies with the provisions of this section.
2. **Religious.** An organization is created for religious purposes if:
 - (a) It complies with the requirements set forth in subsection 5; and
 - (b) The sole or primary purpose of the organization is the operation of a church, synagogue or other place of religious worship at which nonprofit religious services and activities are regularly conducted. Such an organization includes, without limitation, an integrated auxiliary or affiliate of the organization, men's, women's or youth groups established by the organization, a school or mission society operated by the organization, an organization of local units of a church and a convention or association of churches.
3. **Charitable.** An organization is created for charitable purposes if:
 - (a) It complies with the requirements set forth in subsection 5;
 - (b) The sole or primary purpose of the organization is to:
 - (1) Advance a public purpose, donate or render gratuitously or at a reduced rate a substantial portion of its services to the persons who are the subjects of its charitable services, and benefit a substantial and indefinite class of persons who are the legitimate subjects of charity;
 - (2) Provide services that are otherwise required to be provided by a local government, this state or the Federal Government; or
 - (3) Operate a hospital or medical facility licensed pursuant to chapter 449 or 450 of NRS; and
 - (c) The organization is operating in this state.
4. **Educational.** An organization is created for educational purposes if:
 - (a) It complies with the requirements set forth in subsection 5; and
 - (b) The sole or primary purpose of the organization is to:
 - (1) Provide athletic, cultural or social activities for children;
 - (2) Provide displays or performances of the visual or performing arts to members of the general public;
 - (3) Provide instruction and disseminate information on subjects beneficial to the community;
 - (4) Operate a school, college or university located in this state that conducts regular classes and provides courses of study required for accreditation or licensing by the State Board of Education or the Commission on Postsecondary Education, or for membership in the Northwest Association of Schools and of Colleges and Universities;
 - (5) Serve as a local or state apprenticeship committee to advance programs of apprenticeship in this state; or
 - (6) Sponsor programs of apprenticeship in this state through a trust created pursuant to 29 U.S.C. § 186.

SECTION 3A

5. I further deem that my organization meets the requirements of NRS 372.3261 (5) as follows: In addition to the requirements set forth in subsection 2, 3 or 4, an organization is created for religious, charitable or educational purposes if:
 - (a) No part of the net earnings of any such organization inures to the benefit of a private shareholder, individual or entity;
 - (b) The business of the organization is not conducted for profit;
 - (c) No substantial part of the business of the organization is devoted to the advocacy of any political principle or the defeat or passage of any state or federal legislation;
 - (d) The organization does not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office; and
 - (e) Any property sold to the organization for which an exemption is claimed is used by the organization in this state in furtherance of the religious, charitable or educational purposes of the organization.

(Added to NRS by 1995, 1437; A 1999, 965; 2003, 1283)

I CERTIFY THE INFORMATION PROVIDED IN THIS APPLICATION IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Signature of Responsible Individual <i>Kathie Goldberg</i>	Date 7/26/16
Please type or print name Kathie Goldberg	Title President

In accordance with statute, the Department may require further information prior to acting upon this application. If additional information is deemed necessary, the applicant will be contacted by the Department.

Submit this application to:
Nevada Department of Taxation
1550 College Parkway # 115
Carson City NV 89706-7921
Telephone (775) 684-2000