



Procurement Services  
New Mexico State University  
P.O. Box 30001 MSC 3890  
Las Cruces, NM 88003-8001  
575-646-2916

## TAX EXEMPTION NOTICE

New Mexico Identification Number: CRS 01-507888-004  
Federal Identification Number: 85-6000401

### Gross Receipts Tax Exemption

New Mexico State University (NMSU) is an agency of the State of New Mexico. In accordance with state ~~statutes~~, section 7-9-54, sales of Tangible Personal Property to New Mexico State University are specifically exempted from the Gross Receipts Tax.

This certification is consistent with state Statutes 7-9-5 and 7-9-43(B) and issued in place of a 'Nontaxable Transaction Certificate.' This letter may be retained by the seller as evidence that sales of tangible property to the University are deductible from the seller's gross receipts. A seller may also document a deductible sale to a government agency through the retention of a purchase order, a copy of the payment check or other documentation that supports the sale.

This exemption does not apply to the purchase of services, lease of property or items purchased for a construction project for which a gross receipts tax amount is identified on the University's purchase order.

PAYMENT OF INVOICES, which contains a Gross Receipts Tax charge contrary to 7-9-54(A), will be paid after deduction of any Gross Receipts Tax amount charged.

### Form W-9 Certification of Exemption

**Taxpayer Identification Number - 85-6000401**

**Certification** – Under penalties of perjury, I certify that the number shown on this form is the correct taxpayer identification number of New Mexico State University.

**Exempt Status** - I also certify under penalties of perjury that New Mexico State University is an agency of the State of New Mexico, and is exempt from backup withholding.

A handwritten signature in black ink, appearing to read 'Dietrich Mackel', written over a horizontal line.

Dietrich Mackel

Director of Procurement Services