

SALES & USE TAX STATUS

NEVADA

MSTS pays sales tax directly to vendors holding a valid Nevada seller's permit. For vendors who do not hold a Nevada seller's permit, MSTS will self-impose a use tax and remit the tax directly to the state. The current sales tax rate for taxable shipments into Nye County is 7.6%. Shipments into Clark County are taxed at 8.25%.

CALIFORNIA

Pursuant to California Regulation 1618, MSTS qualifies as a Government Supply Contractor and therefore does not pay sales tax. Before purchasing items which are shipped/delivered to California, please contact the Tax Department for a Resale Certificate via email: MSTSTAX@NV.DOE.GOV. Include the Vendor's Name and a description of the product.

NEW MEXICO

MSTS is subject to Gross Receipts Tax, **not** sales and use taxes, on tangible personal property or services purchased in the State of New Mexico. Nontaxable Transaction Certificates (NTTC) should be issued to vendors when buying items for the New Mexico operation facilities in Los Alamos and Albuquerque.

Please request a NTTC for goods or services by sending an email to MSTSTAX@NV.DOE.GOV along with the Vendor's W-9 Form or CRS Number and a description of the items being purchased.

MARYLAND

MSTS is required to pay a 6% sales tax to vendors having a Maryland sellers permit for merchandise delivered to Remote Sensing Laboratories (RSL) – Andrews Air Force Base. For vendors not having a Maryland sales tax permit, MSTS will self-impose the 6% use tax and pay the State of Maryland directly.

OTHER STATES

When material is delivered for use in states other than those listed above, the sales tax will be paid to vendors holding an applicable sales tax permit. Otherwise, use tax will be paid directly to the State.

PURCHASES MADE WITH A UNITED STATES GOVERNMENT CREDIT CARD

All purchases made with a United States Government credit card are subject to the sales/use tax with the exception of California.