

**College of Western Idaho**

**ADMIN 030 Post-Issuance Tax-Exempt Bond Compliance Policy**

**Appendix B - Private Use Questionnaire**

**PURPOSE**

This questionnaire is designed to identify any potential private business use incidents at facilities financed with the College's tax-exempt bond proceeds. The results of this questionnaire will enable College management to document and evaluate the amount of private business use related to each bond-financed facility to ensure compliance with IRS regulations and maintain tax exempt status. This document also serves to inform departments with tax-exempt bond financed facilities of their responsibilities related to identifying possible private use of CWI facilities.

**INSTRUCTIONS**

Please complete this form by supplying the requested information for each question as it relates to the specified facility. If you have any questions or concerns, please contact the Business Office [businessoffice@cwidaho.cc](mailto:businessoffice@cwidaho.cc). Once the questionnaire is completed and signed, please send the original to the address below. Following submission of the completed questionnaire, Business Office staff may initiate follow-up contact for clarification and/or additional information.

CWI Business Office

Attention: Senior Treasury Analyst

NADM, Suite 200

- The questionnaire will be completed by staff in Operations or Facilities with direct knowledge of building usage and any associated agreements.
- The questionnaire will be completed for each building annually, to document initial and ongoing usage and any changes that could potentially impact the tax-exempt status of bonds financing the buildings in question.
- Please answer all questions completely. Some questions may not be applicable to the specified facility (if so please indicate "None", or "Not Applicable"). Detailed information is needed for any "yes" answers.
- For purposes of this inquiry, the term "third parties" is defined as any person, company, or entity other than the College and its employees. Third party use consists of use of bond financed property in a trade or business by a party other than the College or use by the College that could be considered an unrelated trade or business.

If you have any questions, please contact the Senior Treasury Analyst at (208) 562-3500.

**Reference:** 26 U.S. Code § 141, Internal Revenue Service [Publication 4079 Tax-Exempt Governmental Bonds](#)

# College of Western Idaho

## Appendix B: Private Use Questionnaire

| Facility/Building Name |                                     |   | Total Square Footage |    |                                 |
|------------------------|-------------------------------------|---|----------------------|----|---------------------------------|
| Question #             | Topic                               | Question  | YES                  | NO | Additional Explanatory Comments |
| 1.                     | <b>Building Usage</b>               | Please provide a brief description of the use or uses of this facility, including primary and ancillary uses.   |                      |    |                                 |
| 1.1                    |                                     | Has the facility's usage changed in the past year? <i>If yes, please describe.</i>  | YES                  | NO |                                 |
| 2.                     | <b>Leases</b>                       | Is any part of the facility leased to a third party for operations within the facility?<br><u>Examples:</u> food service, book store, concessions, banking services, office space<br><i>If yes, please provide lessee info, leased square footage, lease amount, and contract dates. Attach a copy of the lease.</i>  | YES                  | NO |                                 |
| 3.                     | <b>Management/Service Contracts</b> | Are there any current management or service contracts associated with the facility involving control or operation by a third party of any portion of the facility?<br>Exclude incidental operational services such as janitorial, building or equipment maintenance, etc. <u>Examples:</u> building management or IT providers, food service, property management services.<br><i>Please provide details, including contract amount, square footage to be occupied, operated, or managed, and service dates. Please attach a copy of each contract.</i> | YES                  | NO |                                 |
| 4.                     | <b>Research</b>                     | Is scientific research performed in this facility? Include all research projects sponsored by third parties, including but not limited to federal agencies, non-profit foundations, and for-profit industry. <i>If yes,</i>   | YES                  | NO |                                 |

|     |                                     |   |     |    |  |
|-----|-------------------------------------|---|-----|----|--|
|     |                                     | <i>please identify and briefly describe the research projects and time frames.</i>  |     |    |  |
| 5.  | <b>Government &amp; Non-Profits</b> | Describe any MOUs or other agreements with a non-profit or government agency/organization involving the use of the facility, or the sales of goods or provision of services arising from activities within the facility. <i>Please attach a copy of the agreement(s).</i>   |     |    |  |
| 6.  | <b>Service/Recharge Centers</b>     | Are there any service or recharge centers in the facility that provide services to other CWI departments such as printing or graphic design services, or vehicle fleet management? Include operations where services may also be provided to third parties for a fee, research "core labs" or "core facilities" that provide a specialized service or a piece of equipment shared by multiple research teams. <i>If yes, please provide a description and the square footage occupied by each center.</i> | YES | NO |  |
| 7.  | <b>Other agreements</b>             | Are there any other agreements relating to this facility impacting usage:<br><i>If yes, please describe the agreement purpose, time frame, square footage occupied, and compensation amount. Attach a copy of each related agreement.</i>   |     |    |  |
| 7.1 |                                     | Joint purchasing or shared-services agreements with a third party?  | YES | NO |  |
| 7.2 |                                     | Arrangements relating to rental or private usage of facilities, services, professional office space, land, or equipment by board members, faculty, or staff?  | YES | NO |  |
| 7.3 |                                     | Leasing of athletic or residential facilities for seasonal or other use by  | YES | NO |  |

|   |                          |   |            |    |   |
|---|--------------------------|---|------------|----|---|
|   |                          | private entities in their trades or businesses?   |            |    |   |
| 7.4   |                          | Leasing of facilities for events, conferences, business meetings, or other public or private gatherings?<br><u>Examples:</u> rental of meeting rooms, parking, public spaces, or dormitory rooms to the public. | YES        | NO |   |
| 8.  | <b>Gifts/Fundraising</b> | Do any of the following apply to the specified facility:  |            |    |   |
| 8.1   |                          | Has CWI received any restricted gifts related to the facility? <i>If yes, identify the donor, the amount and date of the donation, and briefly describe.</i>  | YES        | NO |   |
| 8.1   |                          | Are there fundraising efforts related to the specified facility? <i>If yes, describe.</i>   | YES        | NO |   |
| 8.2   |                          | Do any third parties provide a significant source of revenue for the facility? <i>If yes, identify the source and provide details.</i>  | YES        | NO |   |
| 9.0   | <b>Naming Rights</b>     | Identify and briefly describe naming rights related to the facility. <i>If yes, attach a copy of the agreements.</i>  |            |    |   |
| <b>Additional Comments:</b>   |                          |   |            |    |   |
| <b>CERTIFICATION</b><br>I certify to the best of my knowledge and belief that the statements and representations below are true and correct and that there are no material omissions of relevant facts. |                          |   |            |    |   |
| Printed Name  |                          |   | Phone/Ext. |    |   |
| Printed Title   |                          |   | Email      |    |   |
| Signature   |                          |   | Date       | /  | / |