

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 thehfcernsar(fcat)Tjtionnaire,7705f4.36610TD0Tc@003Tj4

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 is Yes by the College (no) E.9(tit0009Tc(par)150.72Tm.00278aoeor)Tj/TT11Tf.87980TD0Tc@6950TD.0012Tc[tha)8.5(n)JJ/TT11Tf1.8
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.	Building Usage	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.	Leases	Is any part of the facility leased to a third party for operations within the facility? Examples:			

		<i>please identify and briefly describe the research projects and time frames.</i>			
5.	Government & Non Profits	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			

Describe

		private entities in their trades or businesses?			
7.4		Leasing of facilities for events, conferences, business meetings, or other public or private gatherings? <u>Examples:</u> rental of meeting rooms, parking, public spaces, or dormitory rooms to the public.	YES	NO	
8.	Gifts/Fundraising	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,</i>			