

# Tax Exempt Bond Essentials

---

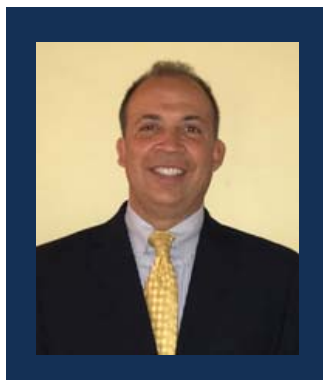
PRESENTERS:

JOHN SANCHEZ, TUFTS UNIVERSITY

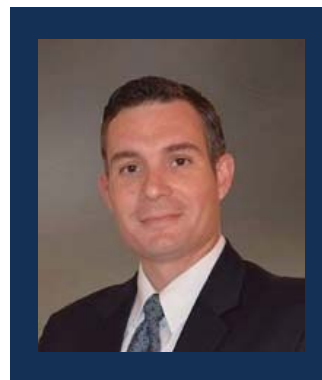
JUSTIN HUGHES, DAC BOND

## Introductions

---



**John Sanchez**  
Tufts University  
Director of Tax Services




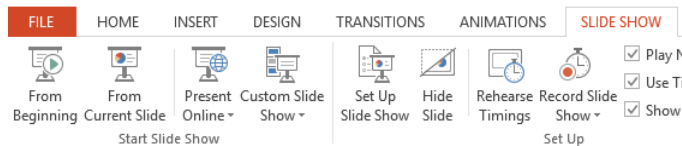
**Justin Hughes**  
DAC Bond  
Tax Compliance Director

# Goals of Session

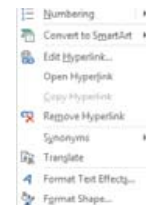
- Discuss requirements resulting from issuing tax-exempt debt
- Discuss best practices pre & post issuance for maintaining compliance
- Review recommended records to maintain to support compliance effort
- Provide you a resource to return to
- Have some fun (as much as bond compliance will allow)

# Use of Hyperlinks & Appendices

- This document is interactive and you can move back and forth between a hyperlink and specific reference material.
- If you see a word [underlined in blue](#), just click the link to go to the linked information.
- To toggle back to an original hyperlink, just click the orange arrow 
- Note: Either must Presentation Mode to use hyperlinks (Go to Slide Show, Select From Current Slide)



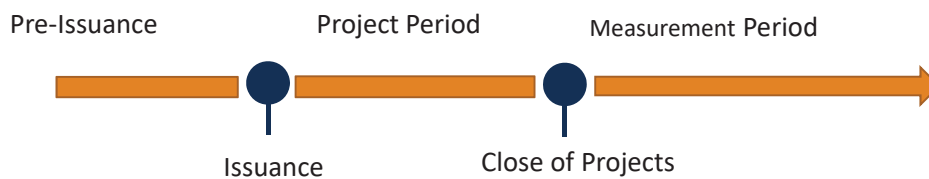
- Or Right click and select "Open Hyperlink" 



# Presentation Layout...

We will share 5 separate stages to consider with a tax-exempt bond funded transaction:

1. Pre-Issuance
2. Issuance
3. Project Period
4. Close of the Project
5. Measurement Period



# What is Post Issuance Compliance?

- At closing certain requirements are outlined which the issuer must comply with over the life of the bond
- Post issuance compliance is the process of meeting those requirements
- It can be separated into two groups
  - Post Issuance Federal Tax Compliance
  - Post Issuance SEC/Continuing Disclosure Compliance

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](http://utcle.org/elibrary)

Title search: Tax-Exempt Bonds Essentials

Also available as part of the eCourse

[2018 Higher Education Taxation Essentials eConference](#)

First appeared as part of the conference materials for the  
2018 Higher Education Taxation Essentials session

"Tax-Exempt Bonds Essentials"