

Sponsored Research – Managing Compliance and Maximizing Revenues

Alan Bond, BLX
Chas Cardall, Orrick
Ed Oswald, Orrick
John Sanchez, Tufts University



PBU Overview



- **Primary focus of tax regulations – “special legal entitlement”**
 - Physical rights to use bond financed space
 - Direct use of bond financed space, e.g., lease or management contract
- **Sponsored research is different –**
 - Generally, no physical rights to use property or occupy property

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