



Governing Body Member Annual Questionnaire

Organization: WASHINGTON INTERNATIONAL SCHOOL

For Form 990 Filing Year: TAX YEAR XXXX

Name: _____

Title: TRUSTEE – Washington International School Board

Date: _____

Each year Washington International School (“WIS”) files an annual information return with the Internal Revenue Service known as the Form 990. The Form includes questions regarding you and your relationship with WIS (whether we may consider you an independent member of the Board), other board members (via family and business relationships), and potential conflicts of interest (regarding business transactions the organization enters into with organizations with which you may be affiliated).

Please review and answer the following questions to the best of your knowledge and belief regarding the matters being addressed. Items in bold italics are further explained and defined at the end of the questionnaire, in the section titled “instructions and definitions.” Your prompt attention to this questionnaire is appreciated in advance.

A. Independence

Independence means that you met the following three requirements at all times during the fiscal year to which this questionnaire relates:

- You were not compensated as an officer or other employee of WIS or of a *related organization*.
- You did not receive total compensation or other payments exceeding \$10,000 during WIS's tax year from WIS or from Related Organizations as an independent contractor, other than reimbursement of expenses under an accountable plan.
- Neither you nor any of your family members were involved in the following transactions with WIS (whether directly or indirectly through affiliation with another organization):
 - Excess benefit transactions. Excess benefit transactions include any transaction between a disqualified person and WIS pursuant to which the disqualified person receives more than fair market value in return for any goods or services provided by such person to WIS.
 - Loan transactions (including lending to or borrowing from WIS).
 - Grant, scholarship, stipend, or other assistance from WIS.
 - Business relationships with WIS.
 - Doing business through an organization of which you are an owner, director, or officer, key employee, LLC manager or general partner.

QUESTION:

- 1) Were you or a *family member* or an entity affiliated with you or a family member involved in a *transaction* during the year?

Yes _____ No _____

If yes, to the above question 1) please describe the *transaction* and relationship with the individual or entity involved in the transaction:

B. Family Relationships and Business Relationships

The following question asks if you are a family member of or have a business relationship with any current or former Trustees, officer, or key employees of WIS.

A business relationship includes any of the following:

- One person employs the other (e.g. in a sole proprietorship or by an organization with which the other is associated as a trustee, director, officer, *key employee*, or greater than-35% owner);
- One person transacts business with the other, directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the WIS's tax year. (Indirect transactions are transactions with an organization with which the second person is associated as a trustee, director, officer, *key employee*, or greater-than-35% owner); and
- The two persons are each a director, trustee, officer, or greater-than-10% owner in the same business or investment entity (other than WIS).

Please note that a business relationship does not include the relationship between (a) attorney and client, (b) medical professional (including psychologist) and patient, or (c) priest/clergy and penitent/communicant.

QUESTION:

- 2) Are you a *family member* or do you have a business relationship with any other officer, director, trustee, or *key employee* of the organization?

Yes _____ No _____

If yes, to the above question 2) please describe the family or business relationship:

C. Conflict of Interests

WIS's conflict of interest policy defines conflicts of interest and specifies procedures to be followed in managing conflicts of interest. Please refer to WIS's conflict of interest policy when answering the questions below.

QUESTIONS:

- 3) Are you aware of any current or potential conflict of interest between yourself and WIS?

_____ No, I have no conflicts of interest to report

_____ Yes, I have the following current or potential conflict(s) of interest to report:

If yes, to the above question 3), please describe any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to current or potential conflict of interest between WIS and your personal interests, financial or otherwise:

- 4) For the purposes of determining possible future conflicts of interest, please also specify other nonprofit and for-profit boards on which you and/or your *family members* sit, any for-profit businesses for which you or a *family member* are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a *family member* own:

(Please attach a supplemental statement if you have current or potential conflicts of interest to disclose.)

CERTIFICATION:

By signing this form below, I certify that:

1. I have received a copy of WIS's conflict of interest policy;
2. I have read and understand the policy;
3. I agree to comply with the policy; and
4. I understand that WIS is a charitable nonprofit organization described in Section 501(c)(3) of the Internal Revenue Code, and in order to maintain its federal tax exemption WIS must engage primarily in activities that accomplish one or more of its exempt purposes and not engage in activities and transactions that provide impermissible benefits to individuals or entities.

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Signature: _____

INSTRUCTIONS AND DEFINITIONS

Compensation: all forms cash and non-cash payment or benefits provide in change for services, including salary and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family educational benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of WIS property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Disqualified person: any person who is or was in a position to exercise substantial influence over the affairs of WIS at any time during the five-year period prior to the date of any transaction. Disqualified persons include such person's **family members** and any **entity** for which the person is an **owner** of more than 35% of the equity interests.

Entity: sole proprietorship, for-profit or nonprofit corporation, limited liability company, limited liability partnership, general or limited partnership or other organization.

Family member: your spouse/domestic partner and any of your ancestors, descendants, siblings (whole or half blood), children (natural or adopted), mother-in-law, father-in-law, grandchildren, great-grandchildren, and spouses/domestic partners of brothers, sisters, children, grandchildren, and great-grandchildren.

Grant, scholarship, stipend, or other assistance: awards, prizes, contributions, noncash assistance, program related investments, cash allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions made by WIS during the tax year. It does not include salaries or other **compensation** to employees or payments to independent contractors if the primary purpose is to serve the direct and immediate needs of the organization; payments of any benefit by an IRC section 501(c)(9) voluntary employees' beneficiary association to employees of a sponsoring organization or contributing employer as described in the instructions to IRS Form 990; or grants or other assistance to affiliates or branch offices that are not organized as legal entities separate from WIS.

Key employee: any employee who receives more than \$150,000 in annual compensation from an entity and its related entity and has management responsibility over a substantial (10%+) of the entity's actions, assets, income, expenses or budget, or compensation for employees, or is otherwise considered a "key employee" for purposes of Form 990 reporting.

The following are considered key employees of WIS:

Suzanna Jemsby – Head of School
Natasha Bhalla – Associate Head of School
Michaelen Barsness – Chief Financial Officer

Owner: sole proprietor, stockholder, LLC member or partner. Ownership is measured by stock ownership (either voting power or value) of a corporation, profits or capital interest in a partnership or limited liability company, membership interest in a nonprofit organization, or beneficial interest in a trust. Ownership includes indirect ownership (for example, ownership in an entity that has ownership in the entity in questions); there

may be ownership through multiple tiers of entities.

Related Organization: includes organizations that control WIS, are under common control with WIS, or are controlled by WIS, as well as any supporting organization of WIS (if applicable).

Transaction: includes real estate and equipment leases, provision of services, sale of goods, licenses and joint ventures, partnerships, and LLCs in which WIS is a party or ***owner.***