

Annual UBIT (Unrelated Business Income Tax) Questionnaire

Purpose

This questionnaire is NOT intended to discourage or eliminate unrelated activities. The Controller's Office will review each activity to determine if any exclusions apply or if the activity is taxable.

Unrelated Business Activities

An activity is considered "Unrelated" by the IRS and therefore subject to tax when it meets all three of the following criteria.

1. *The activity is a trade or a business.*
2. *The activity is regularly carried on.*
3. *The activity is not substantially related to the exempt purpose of the organization.*

*If an activity is undertaken with the intent to create a profit through the sale of goods or the performance of a service it is considered a **trade or business**.*

*An activity is **regularly carried on** unless it is performed infrequent or discontinuously.*

*An activity is **not substantially related** when it does not contribute to the exempt purpose of the organization.*

Please refer to the Unrelated Business Income Tax Policy for additional information.

Part A

Below is a list of activities that are performed within your department and that have been identified as unrelated business activities.

Program Code	Date Began	FYXX Profit/(Loss)	Description of Activity

Part B

Do you receive income from any form of advertising?

Printed Publications	Yes	No
Other Printed Materials	Yes	No
Internet	Yes	No
Facilities (Billboard/Scoreboard)	Yes	No
TV/Radio Broadcasting	Yes	No
Other	Yes	No

Do you receive income from Corporate Sponsorships?

Printed Materials/Publications	Yes	No
Events	Yes	No
Internet	Yes	No
Facilities (Billboard/Scoreboard)	Yes	No
TV/Radio Broadcasting	Yes	No
Other	Yes	No

Do you receive rental income?

Facility Rental	Yes	No
Recreation Center Usage	Yes	No
Athletics Facilities Usage	Yes	No
Personal Property Rental	Yes	No
Telecomm or Tower Rentals	Yes	No
Other Rentals	Yes	No

Do you receive income from any of the following sources?

Catalog Sales	Yes	No
Internet Sales	Yes	No
Travel Tours	Yes	No
Broadcast Rights	Yes	No
Mailing List Rentals	Yes	No
Logo Usage	Yes	No
Royalties	Yes	No
Exclusive Use Contracts	Yes	No
Commercial Research	Yes	No
Patents	Yes	No
Copyrights, Trade Names, Trade Secrets	Yes	No
Operation of Conference Center	Yes	No
Operation of Restaurant	Yes	No
Catering Services	Yes	No
Food Services	Yes	No
Credit Card Promotions	Yes	No
Computer Services	Yes	No
Bartering	Yes	No
Parking Lot Operations	Yes	No
Power Generations	Yes	No
Bookstore	Yes	No

Signature of Dean/VP _____ Date _____