



Identifying UBIT on your campus



Andrew Gray, CPA
Crowe LLP
Exempt Organization (EO) Tax
Services Senior Manager



Katie Wilkerson
Texas Tech University
Payroll Manager
Payroll & Tax Services



Brian Thomason
Chapman University
Vice President for Finance
and Controller

June 20, 2022

1

Disclaimer

The information provided herein is educational in nature and is based on authorities that are subject to change. You should contact your tax advisor regarding application of the information provided to your specific facts and circumstances.

2

Agenda

- Course Objectives
- The Stage for Success
 - Relationships
 - Pick Your “Battles”
 - Education
- Getting it Done
 - Reviewing Revenue Generating Contracts
 - Revenue Accounts
 - Walk-Throughs
- Questions

3

Course Objectives

- Discuss practical insights into how different universities investigate and discover UBI on campus, large or small, state or private
- Strategies like education, surveys, and building relationships
- Resources provided to help you get started or improve your process
- Ways to review revenue-generating contracts and activities
- Example analyses

4

The stage for success

5

Relationships

- Connectivity and rapport with campus constituents is essential
 - Legal Counsel's office and Purchasing - contracts
 - Department Heads of "High Risk" areas
 - Athletics
 - Conference Services
 - Auxiliaries
 - Investments
 - Accounting/Finance
 - Last in line of most processes
 - Lots of visibility into most areas of the university

6

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 \(utcle.org/elibrary\)](https://utcle.org/elibrary)

Title search: Identifying UBIT on Your Campus

Also available as part of the eCourse

[2022 Higher Education Taxation eConference](#)

First appeared as part of the conference materials for the
10th Annual Higher Education Taxation Institute session
"Identifying UBIT on Your Campus"