

## Unrelated Business Income Tax Non-Financial Questionnaire

UT Institution: <input type="text" value="Select..."/>	Department: <input type="text"/>
Name of Activity: <input type="text"/>	
Contact Person Name: <input type="text"/>	Contact Person Email: <input type="text"/>
Phone Number: <input type="text"/>	Date Submitted: <input type="text"/>

*The information provided on this Non-Financial Questionnaire will be used by OGC to determine whether or not an activity is subject to unrelated business income tax (UBIT). An activity is subject to UBIT, if it meets the following criteria: (1) is a "trade or business," (2) is regularly carried on, and (3) is not substantially related to an exempt purpose. When an activity meets these three criteria it must be reported to the IRS, unless one of the several exceptions found in the Internal Revenue Code are applicable.*

### Section 1 - General

<p>1.1 Provide a brief description of the activity, including any goods or services provided or sold. (Limit to 3000 characters):</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>	<p>1.2 Identify the account <b>FUND NUMBERS</b> and <b>REVENUE ACCOUNTS</b> for the activity:</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>
<p>1.3 Will sales tax be collected on the activity?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p>	<p>1.4 Does the activity involve a technologically advanced or unique project that is not otherwise available within a reasonable distance?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p>
<p>1.5 Is the activity conducted in a remote location that is inaccessible to the general public?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p>	<p>1.6 Is the activity provided solely for the convenience of student faculty, staff, and/or patients?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p>
<p>1.7 Are unpaid volunteers (students or non-students) participating in the activity?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p>	<p>1.8 Does the activity involve the sale of donated goods or services?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p>

Provide duties and tasks assigned to volunteers.

1.9 Is the activity part of an agreement or contract? **If yes, attach a copy of the agreement.**

☐ Yes

☐ No

 File Attachment

## Section 2 - Trade or Business

2.1 Does the activity generate revenue or avoid costs?

☐ Yes

☐ No

☐ NA

2.2 What is the estimated total revenue for the activity during the current fiscal year?

2.3 What is the estimated total expense for the activity during the current fiscal year?

2.4 Is there a business plan for the activity? **If yes, attach the business plan.**

☐ Yes

☐ No

 File Attachment

2.5 Identify the customer(s) of the activity:

☐ Student

☐ Faculty/Staff

☐ Patients

☐ Alumni

☐ Public

☐ Other

Specify Other:

2.6 What percentage of the activities total revenues is attributable to each customer group? (**Must total 100%**):

	Percentage
University Students	<input type="text"/> %
University Faculty/Staff	<input type="text"/> %
University Patients	<input type="text"/> %
University Alumni	<input type="text"/> %
General Public	<input type="text"/> %

	Other (specify)	<input type="text"/>	%
	Total:	The total is greater than 100%	
		0	%

2.7 Are orders taken from an internet website? <input type="radio"/> Yes <input type="radio"/> No Provide Website URL: <input type="text"/>	2.8 Can the general public purchase from the website? <input type="radio"/> Yes <input type="radio"/> No
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2.9 Can the sales to students, faculty, staff, and patients be distinguished from sales to the general public? <input type="radio"/> Yes <input type="radio"/> No
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### Section 3 - Regularly Carried On

3.1 How often is the activity conducted? <input type="radio"/> Daily <input type="radio"/> Weekly <input type="radio"/> Monthly <input type="radio"/> Quarterly <input type="radio"/> Annually <input type="radio"/> Other Specify other: <input type="text"/>	3.2 Is the activity conducted on an infrequent, casual, or sporadic basis? <input type="radio"/> Yes <input type="radio"/> No Describe: <input type="text"/>
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### Section 4 - Substantially Related to Exempt Purpose

4.1 Does the activity enhance, further, or relate to an exempt purpose of the University or The University of Texas System? <input type="radio"/> Yes <input type="radio"/> No Identify below the exempt purpose and how the activity enhances, furthers, or relates thereto: <input type="text"/>	4.2 Are students participating in the activity as part of a learning experience? <input type="radio"/> Yes <input type="radio"/> No How many students and what are their roles and duties? <input type="text"/>
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Also available as part of the eCourse

[2024 Higher Education Tax eConference](#)

First appeared as part of the conference materials for the  
12<sup>th</sup> Annual Higher Education Taxation Institute session  
"Preparing Your Institution Today for Tomorrow's Audits"