

Unrelated Business Income Tax Non-Financial Questionnaire

UT Institution: Department:

Name of Activity:

Contact Person Name: Contact Person Email:

Phone Number: Date Submitted:

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 FUND NUMBERS and REVENUE ACCOUNTS for the activity:</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>
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<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>
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<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>
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<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>
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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 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"/>	<input type="text"/> %
	Total:	The total is greater than 100% <input type="text" value="0"/> %

2.7 Are orders taken from an internet website?

Yes

No

Provide Website URL:

2.8 Can the general public purchase from the website?

Yes

No

2.9 Can the sales to students, faculty, staff, and patients be distinguished from sales to the general public?

Yes

No

Section 3 - Regularly Carried On

3.1 How often is the activity conducted?

Daily

Weekly

Monthly

Quarterly

Annually

Other

Specify other:

3.2 Is the activity conducted on an infrequent, casual, or sporadic basis?

Yes

No

Describe:

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?

Yes

No

Identify below the exempt purpose and how the activity enhances, furthers, or relates thereto:

4.2 Are students participating in the activity as part of a learning experience?

Yes

No

How many students and what are their roles and duties?

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[Preparing Your Institution Today for Tomorrow's Audit](#)

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