



TEXAS TECH  
UNIVERSITY



CHAPMAN  
UNIVERSITY

# Identifying UBIT on your campus



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## 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.

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# Agenda

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

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## 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

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# The stage for success

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## 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

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## Title search: Identifying UBIT on Your Campus

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10<sup>th</sup> Annual Higher Education Taxation Institute session  
"Identifying UBIT on Your Campus"