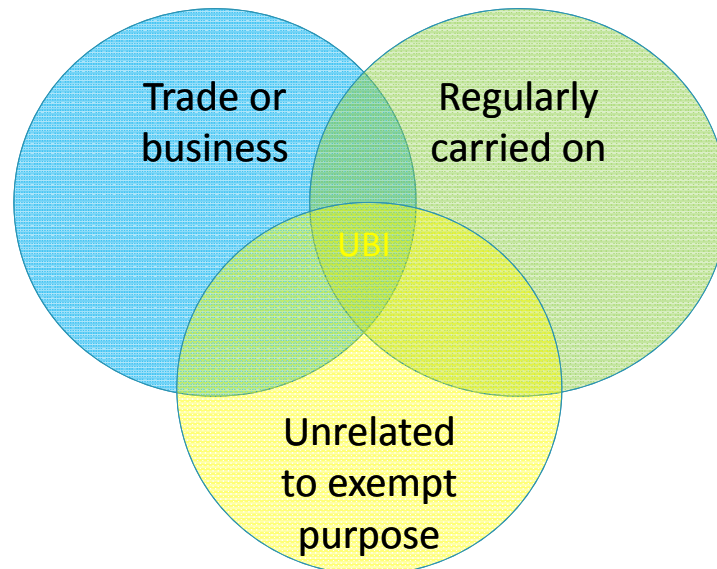


The material appearing in this presentation is for informational purposes only and is not legal or accounting advice. Communication of this information is not intended to create, and receipt does not constitute, a legal relationship, including, but not limited to, an accountant-client relationship. Although these materials may have been prepared by professionals, they should not be used as a substitute for professional services. If legal, accounting, or other professional advice is required, the services of a professional should be sought.

AGENDA

- Unrelated Business Income (“UBI”) overview
- Common sources of UBI at Universities
- Bookstores Analysis
- Rental Activity Analysis
- Sponsorship and Advertising Analysis

UBI OVERVIEW



UBI OVERVIEW

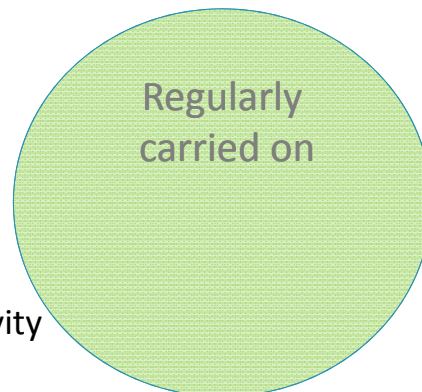


1) Profit motive

2) Loss activity

- History of NOLs?
- Changes in manner of conducting the activity?
- Hobby loss rules
- Net position before depreciation and charitable contribution deduction

UBI OVERVIEW



- Frequency and continuity
- Similar to commercial activity

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

Title search: Unrelated Business Income

Also available as part of the eCourse

[2017 Higher Education Taxation Essentials eConference](#)

First appeared as part of the conference materials for the
2017 Higher Education Taxation Essentials session
"UBIT Essentials"