

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 busi 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 n 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

1.1 Provide a brief description of the activity, including any goods or services provided or sold. (Limit to 3000 characters):

1.2 Identify the account **FUND NUMBERS** and **REVENUE ACCOUNTS** for the activity:

1.3 Will sales tax be collected on the activity?
 Yes
 No

1.4 Does the activity involve a technologically advanced or unique project that is not otherwise available within a reasonable distance?
 Yes
 No

1.5 Is the activity conducted in a remote location that is inaccessible to the general public?
 Yes
 No

1.6 Is the activity provided solely for the convenience of student faculty, staff, and/or patients?
 Yes
 No


1.7 Are unpaid volunteers (students or non-students) participating in the activity?
 Yes
 No

1.8 Does the activity involve the sale of donated goods or services?
 Yes
 No

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

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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

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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"/>
	Total:	The total is greater than 100%
		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?

4.3 Do students earn credit towards a degree for participating in this activity?

- Yes
- No

Describe and identify degree:

4.4 Explain the role of faculty or staff in the accomplishment of this activity.

Section 5 - Sponsored Research

5.1 Does the activity involve sponsored research? If no, continue to Section 6.

- Yes
- No

All fields in this section are required.

5.2 Is the research for a person or entity other than federal or state government?

- Yes
- No

5.3 Identify who, by name, is funding the research?

5.4 Is the research an investigative activity done to validate a scientific hypothesis in which the University is interested, the results of which are made freely available to the general public?

- Yes
- No

5.5 Does the activity involve the performance of research to test product incident to commercial or industrial operations? For example, testing or inspecting materials or products or designing construction of equipment, buildings, etc.? **If yes, attach the agreement.**

- Yes
- No

5.6 Does the activity involve clinical trial/drug test?

- Yes
- No

5.7 Where will the clinical trial/drug test take place? Check all that apply:

Medical School

Both Locations

		Specify locations below: _____
<p>5.8 Are students involved in the clinical trial/drug test as part of a required training or learning experience?</p> <p>Students are defined as anyone receiving instruction or training through a bona fide university educational program. In addition to undergraduate and graduate students, the term "students" includes the interns and residents of a university teaching hospital. Doctors, nurses, medical technologists and technicians, and other allied health professional may also be considered as students of a teaching hospital if they are receiving recurrent or additional instruction in their respective fields such as through a continuing education program.</p> <p><input type="radio"/> Yes <input type="radio"/> No</p>	<p><input type="checkbox"/> University Hospital</p> <p><input type="checkbox"/> Other Specify other location below _____</p>	
<p>5.10 Are the results of the clinical trial/drug test used as instructional material?</p> <p><input type="radio"/> Yes <input type="radio"/> No</p>	<p>5.9 Are students participating in the clinical investigation by:</p> <p>Screening/Selection of test subjects <input type="radio"/> Yes <input type="radio"/> No</p> <p>Observation of testing/diagnostic techniques <input type="radio"/> Yes <input type="radio"/> No</p> <p>Administration of drug/test <input type="radio"/> Yes <input type="radio"/> No</p> <p>Monitoring effects of drugs <input type="radio"/> Yes <input type="radio"/> No</p> <p>Interpretation of results/data analysis <input type="radio"/> Yes <input type="radio"/> No</p> <p>Other <input type="radio"/> Yes <input type="radio"/> No</p> <p>Specify other: _____</p>	
<p>5.12 Are the participants in the clinical investigation restricted to University patients?</p>	<p>5.11 Are the results of the clinical trial/drug test available for publication?</p> <p><input type="radio"/> Yes <input type="radio"/> No</p> <p>5.13 If the subjects are University patients, is the clinical study related to the medical condition for which they are receiving care</p>	

- Yes
- No

patients of the hospital?
 Yes
 No

Section 6 - Royalty and Commission Income

6.1 Does the activity generate royalty (e.g. amount paid to University for use of its intangible property) or commission (e.g. amount paid to University for the sale of non-university goods or services) revenue? **If yes, attach the applicable agreement.** If no, continue to Section 7.

- Yes
- No

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All fields in this section are required.

6.2 On what basis is the royalty or commission calculated?

- Gross Income
- Net Income
- Units Produced
- Other

Specify other royalty or commission basis is calculated:

6.3 Does the University provide services in connection with the royalty?

- Yes
- No

If yes, explain:

Section 7 - Advertising Income

7.1 Does the activity generate revenue from advertising/advertisements? If no, continue to Section 8

- Yes
- No

All fields in this section are required.

7.2 Is revenue generated from the sale of the commercial advertisements (or underwriting) in a University publication?

- Yes
- No

Identify Publication:

7.3 Are the advertisements sold by:

Students:

- Yes
- No

Paid Employees:

- Yes
- No

Outside Company


- Yes

	<input type="radio"/> No Uncompensated volunteers <input type="radio"/> Yes <input type="radio"/> No
7.4 Are students participating in this activity as part of a learning experience? <input type="radio"/> Yes <input type="radio"/> No How many students and what are their roles? <input type="text"/>	7.5 Do the students earn credit toward a degree? <input type="radio"/> Yes <input type="radio"/> No Describe and identify degree: <input type="text"/>

Section 8 - Sponsorship Income

8.1 Does the activity generate sponsorship revenue? **If yes, attach the agreement.** If no, continue to Section 9.

Yes
 No

 File Attachment

All fields in this section are required.


8.2 Is the sponsor a business entity (e.g. Inc., LLC, or LP)? <input type="radio"/> Yes <input type="radio"/> No Identify entity: <input type="text"/>	8.3 What is the total fair market value of the consideration, both cash and in-kind, being provided to the University? <input type="text"/>
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8.4 What is the total fair market value of benefits (e.g. tickets, license of technology, and etc.) provided to the sponsor by the University?

Section 9 - Property Rental

9.1 Does the activity generate revenue from the rental of property? **If yes, attach the lease agreement.** If no, continue to Section 10.

- Yes
- No

 File Attachment

All fields in this section are required.

9.2 Describe the real and personal property rented.

9.3 Identify the purpose for which University property is being rented.

9.4 Does the activity generate revenue from real property?

- Yes
- No

9.5 Is any tangible personal property (e.g. tables, chairs, overhead projectors, and etc.) being provided by the University?

- Yes
- No

9.6 Provide the percentage of total rents received attributable to both the real and personal property (**Must total 100%**):

Property	Percentage
Real Property	<input type="text"/> %
Personal Property	<input type="text"/> %
Total	The total is greater than 100% <input type="text"/> 0 %

9.7 How was the value of personal property determined for purposes of allocation percentage in question 9.6?

9.8 Did the University incur a debt (e.g. bonds, mortgage) to purchase the property being rented and is there a current balance outstanding?

- Yes
- No

9.9 Is the rent based in whole or in part on income or profits of the person to whom property is being rented?

- Yes
- No

9.10 Does the University provide personal services (e.g. maid, food, janitorial, security, set-up, audio-visual, etc.) to or for the person to whom property is being rented?

- Yes
- No

9.11 Describe the type, nature and extent of all services being rendered.

9.12 Is the rent paid by a controlled person?

(An entity with or without owners can be a "controlled person". If an entity does not have owners and UT has the power to remove or replace, or a continuing power to appoint or elect, a majority of directors or trustees of the entity, or there is management or board overlap where UT Regents, officers, or employees or agents constitute a majority of the directors or trustees of the entity, then the entity is a controlled person. If an entity has owners and UT owns: more than 50 percent of the stock (measured by vote or value) of a corporation; more than 50 percent of the profits or capital interest in a partnership (or an LLC taxed like a partnership); or more than 50 percent of the beneficial interests in a trust then the entity is a controlled person. Also, if UT is one of three or fewer managing partners or managing members, one of three or fewer general partners in a limited partnership, or the sole member of a disregarded entity then the partnership or LLC is a controlled person.)

- Yes
- No

Section 10 - Relief of Government Burden

10.1 Does the activity involve the relief of a government burden? If no, continue to Section 11.

- Yes
- No

Identify the government burden reviewed:

All fields in this section are required.

10.2 Has legislative or other official actions of the government recognized the University as acting on behalf of the government?

- Yes
- No

10.3 Does the activity involve the performance of an essential government service?

- Yes
- No

10.4 Was the activity previously undertaken by a government unit?

- Yes
- No

10.5 Will the government unit be exercising any on-going supervision of the activity?

- Yes
- No


10.6 Is the activity an integral part of a larger government program?

- Yes
- No

Section 11 - Partnership or Joint Venture

11.1 Does the activity involve a partnership or joint venture? **If yes, attach the partnership agreement.**


- Yes
- No

 File Attachment

11.2 Does the activity involve a joint venture or partnership with a taxable organization?

- Yes
- No

Additional Attachments may be added here:

 File Attachment

Office of General Counsel's Use Only

Reviewed By:

Date:

Determination:

Exempt:

Taxable:

Incomplete:

Determination Qualifier: (The above determination is based on the facts presented. Any change in mode or scope of the activity's operations requires a new NFQ be submitted by University. As different facts may change this determination.):