

UNRELATED BUSINESS INCOME TAX RESEARCH QUESTIONNAIRE

Respondent Name _____ E-mail _____	Department _____ Phone Number _____
---	--

NOTE: If a YES answer is given, please attach a separate sheet providing as much detail as possible regarding the scope and purpose of the activity. This will help WVU Tax Services to make a determination as to whether or not the project is subject to Unrelated Business Income Tax ("UBIT") as defined by the Internal Revenue Service. Please see the attached informational letter for basic UBIT information and explanations.

UNRELATED BUSINESS INCOME

1. Does your department generate external income from any activities that may be considered unrelated business income? Include sources of income even if it results in a net loss after deducting related expenses. YES NO
- 1a. Is the activity conducted for the purpose of generating income? YES NO
- 1b. How often is the activity conducted? _____
- 1c. Is the activity related to the University's exempt purpose of education and/or research? YES NO
- 1d. Is the activity performed by volunteers? YES NO
- 1e. Is the activity conducted via the Internet? YES NO
- 1f. Is the activity conducted for the convenience of the University students, faculty, or staff? YES NO
- 1g. Where is the activity physically conducted? _____

If the answer to question number 1 is **YES**, please specifically describe the income generating activity. If the department has more than one income generating activity, please attach additional sheets and answer questions 1a through 1g for **each** activity. Please see the attached list for examples of potential sources of unrelated business income. Please report all income producing activities not directly related to the University's mission and/or activities not listed as an example. WVU Tax Services will review the information provided and make the final determination as to whether or not the activity is subject to UBIT.

2. Does your department publish, sell, or distribute the following? YES NO
- 2a. Athletic or cultural event programs YES NO
- 2b. Phone Directories YES NO
- 2c. Magazines, Newspapers or journals YES NO
- 2d. Newsletters YES NO
- 2e. Yearbooks YES NO
- 2f. Other publications _____ YES NO

3. If you answered **YES** to any of the questions in question number 2, do any of the publications contain paid advertising? YES NO

4. Does your department engage in sponsorship agreements with persons or entities outside the University for which the University provides something beyond sponsor acknowledgement in exchange for the sponsorship? For example - ABC Office Supply Store provides scholarship funding for students and miscellaneous giveaway items such as highlighters and pens in exchange for sponsorship acknowledgement and tickets to a University event. YES NO

If the answer to question number 4 is **YES**, please attach a copy of all sponsorship agreements.

5. Does your department receive gifts (cash, software, property, other in-kind gifts, etc.) or revenue directly from corporations? YES NO

6. Does your department receive revenue from the sale of any of the following services to persons or entities outside the University? YES NO
- 6a. Copying, printing, binding, or graphic design YES NO
- 6b. Audio or video production, repair, or duplication YES NO
- 6c. Accounting, billing, collection, communication, or record keeping YES NO
- 6d. Photography or cartography services YES NO
- 6e. Personnel services (recruitment, testing, training, and placement) YES NO
- 6f. Consulting services YES NO
- 6g. Other services _____ YES NO

7. Does your department receive revenue from the sale of any of the following to persons or entities outside the University?

7a. Internally developed software

YES NO

7b. Computer time to persons or entities outside the University

YES NO

7c. Other types of computer services (e.g. information retrieval, messaging services, etc.)

YES NO

7d. Computer software courses

YES NO

8. Does your department organize or sponsor travel tours? (Exclude student educational tours)

YES NO

9. Does your department sell or rent mailing lists to taxable entities or other tax-exempt entities?

YES NO

10. Does your department receive revenue from special laboratory testing or services?

YES NO

11. Does your department sell any products, merchandise, or supplies to persons or entities outside the University?

YES NO

12. Does your department manufacture any equipment or products for sale to persons or entities outside the University?

YES NO

13. Does your department conduct mail order sales?

YES NO

14. Does your department receive revenue from the sale of products on the Internet?

YES NO

15. Does your department receive revenue from the sale of natural resources?

YES NO

16. Does your department receive revenue from the sale of biological products or agricultural bi-products?

YES NO

17. Does your department engage in any rental activities of real property such as room or facility rental to persons or entities outside the University?

YES NO

18. If your department engages in rental activities of real property such as room or facility rentals, do you provide any of the following additional services? These services can be billed separately or as part of a package with the rental agreement.

YES NO

18a. Security?

YES NO

18b. Janitorial?

YES NO

18c. Audio/Visual equipment?

YES NO

18d. Audio/Visual technician?

YES NO

18e. Catering?

YES NO

18f. Tables and chairs?

YES NO

18g. Other services or equipment? _____

YES NO

MISCELLANEOUS CONSIDERATIONS

19. Does your department conduct business in, or derive revenues from activities in any state other than West Virginia, even on a temporary basis? (Do not consider purchases of goods or services outside of West Virginia.)

YES NO

19a. If yes, what states? _____

20. Does your department have employees and/or students physically located in other states even on a temporary basis such as during a summer program?

YES NO

20a. If yes, what states? _____

21. Is research performed by your department for a person or entity other than the Federal or any state government? Exclude WVU Research Corporation research activities.

YES NO

22. Does your department generate revenue from participation in a partnership or joint venture with a non-WVU party?

YES NO

Thank you for taking the time to complete this form. Your assistance helps WVU Tax Services ensure WVU is in compliance with Internal Revenue Service rules and regulations regarding the activities of tax-exempt organizations.

I understand this form is used as a decision tool to help determine whether or not activities should be classified as unrelated taxable business income. I also understand the initial determination by WVU Tax Services as to the classification of the activities will be made using the information conveyed on this form. However, WVU Tax Services and/or the Internal Revenue Service reserves the right to request additional information supporting the determination made by WVU Tax Services. I certify all information provided above is accurate and complete to the best of my knowledge.

Name (Print) _____

Signature _____

Date _____