## **UNRELATED BUSINESS INCOME TAX RESEARCH QUESTIONNAIRE**

Res	pondent Name	Department					
	E-mail F	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 act help WVU Tax Services to make a determination as to whether or not the project is subject to Unrelated Business Income Tax ("UBIT") as define Internal Revenue Service. Please see the attached informational letter for basic UBIT information and explanations.							
	UNRELATED BUSINESS INCOME						
•	our department generate external income from any activities that may be considered unrelated business income as of income even if it results in a net loss after deducting related expenses.	? Include YES NO					
	<ul><li>1a. Is the activity conducted for the purpose of generating income?</li><li>1b. How often is the activity conducted?</li></ul>	YES NO					
	<ul> <li>1c. Is the activity related to the University's exempt purpose of education and/or research?</li> <li>1d. Is the activity performed by volunteers?</li> <li>1e. Is the activity conducted via the Internet?</li> <li>1f. Is the activity conducted for the convenience of the University students, faculty, or staff?</li> <li>1g. Where is the activity physically conducted?</li> </ul>	YES NO YES NO YES NO YES NO					
than o the att directl	answer to question number 1 is <b>YES</b> , please specifically describe the income generating activity. If the department ne income generating activity, please attach additional sheets and answer questions 1a through 1g for <b>each</b> activi cached list for examples of potential sources of unrelated business income. Please report all income producing act y related to the University's mission and/or activities not listed as an example. WVU Tax Services will review the in ed and make the final determination as to whether or not the activity is subject to UBIT.	ity. Please see tivities not					

- 2a. Athletic or cultural event programs 2b. Phone Directories 2c. Magazines, Newspapers or journals 2d. Newsletters
- 2e. Yearbooks
- 2f. Other publications

YES NO YES NO YES NO YES NO YES NO YES NO

YES

YES

NO

NO

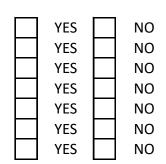
NO

- 3. If you answered YES to any of the questions in question number 2, do any of the publications contain paid advertising?
- 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.

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

6a. Copying, printing, binding, or graphic design 6b. Audio or video production, repair, or duplication 6c. Accounting, billing, collection, communication, or record keeping 6d. Photography or cartography services 6e. Personnel services (recruitment, testing, training, and placement) 6f. Consulting services 6g. Other services



YES

7.	Does your department receive revenue from the sale of an	y of the following to persons or entities outside the University?
	boes your department coeffe revenue nonn the sale of a	

	7a. Internally developed software 7b. Computer time to persons or entities outside the University 7c. Other types of computer services (e.g. information retrieval, messaging services, etc.) 7d. Computer software courses		YES YES YES YES		NO NO NO 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		
	<ul> <li>18a. Security?</li> <li>18b. Janitorial?</li> <li>18c. Audio/Visual equipment?</li> <li>18d. Audio/Visual technician?</li> <li>18e. Catering?</li> <li>18f. Tables and chairs?</li> <li>18g. Other services or equipment?</li></ul>		YES YES YES YES YES YES YES		NO NO NO NO NO 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