# UNRELATED BUSINESS INCOME TAX RESEARCH QUESTIONNAIRE

<table>
<thead>
<tr>
<th>OSP#</th>
<th>Project</th>
<th>Task</th>
<th>Award</th>
<th>Award Amount</th>
</tr>
</thead>
</table>

**Subject to UBIT?**  

| YES | NO |

**Project Name:**  

**Sponsor Name:**  

**Project Description:**  

NOTE: When describing the project and answering questions below, please describe the purpose and scope of the project in as much detail as possible. Also, please do NOT use any acronyms, abbreviations, or research specific jargon when describing the project. The WVU Tax Services group must be able to clearly understand the purpose and scope of the project in order 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.

### 1. Is the research sponsored (either directly or with flow-through funds) by either Federal, state, or local government?  

- [ ] YES  
- [ ] NO  

If YES, please skip the remaining questions and complete the signature section at the end of the questionnaire.  
If NO, please go to question number 2.

### 2. Is the research conducted in the public interest in any of the following ways:

#### 2a. Will the results, including patents, copyrights, etc., be made available to the public?  

- [ ] YES  
- [ ] NO

#### 2b. If the activity results in a patent, copyright, or formulae who will own such intangible assets?  

#### 2c. If the sponsor owns the patent, copyright, formulae, etc., will they share usage with WVU or WVU Research Corporation?  

- [ ] YES  
- [ ] NO

#### 2d. Was the research conducted for the purpose of encouraging the development or retention of industry?  

- [ ] YES  
- [ ] NO

#### 2e. Was the purpose of the research directed toward benefiting the general public?  

- [ ] YES  
- [ ] NO

If YES, please explain:


2f. Did the research aid in the scientific education of university students?  
*This would apply only in the learning of scientific principles and/or the application of scientific knowledge by the students. Not through repetitive or routine activities.*  

If YES, please describe how the activity aids in the scientific education of students.  

__________________________________________________________________________________________

__________________________________________________________________________________________

__________________________________________________________________________________________

3. Is the research a clinical test of a drug for a commercial pharmaceutical company?  

If YES, please complete the following questions.  
If NO, please go to question number 4.

3a. Will the clinical testing of the drug enable the commercial pharmaceutical company to obtain FDA approval?  

3b. If Yes, was the clinical testing conducted before or after FDA approval?  

3c. If the clinical testing was conducted after FDA approval, could the testing be considered testing for public safety of the drug?  

3d. Is the clinical testing being performed for the benefit of patients who suffer from diseases and was the drug administered in a test situation directly to patients in the hopes that the drug would cure or stop the progression of the disease?  

3e. Does the clinical testing directly relate to patient care?  

3f. Were the drugs administered to test metabolic levels and toxicity levels?  

3g. Does the clinical testing add to the body of scientific knowledge concerning the treatment of disease?  

4. Does the research require ordinary or routine testing such as efficiency surveys, management studies or consumer surveys?  

5. Does the research require ordinary or routine testing and inspection of materials or products?  

6. Does the research demonstrate the development of a model, process, product, formula, property or improvement to an existing model, process, product, formula or property?  

7. Does the research include testing and inspection of materials or products and the designing or construction of equipment, buildings, prototypes or models?  

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

I understand this form is used as a decision tool to help determine whether or not research activities should be classified as Unrelated Business Income (UBI). I also understand the initial determination by WVU Tax Services as to the classification of the research activities will be made using the information conveyed on this form. However, Tax Services and/or the Internal Revenue Service reserves the right to request additional information in support of 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) ____________________________ Phone _______________

Signature _______________________________ Date _______________