



### **Annual Unrelated Business Income Questionnaire**

All tax exempt organizations and nonexempt charitable trusts, including independent colleges, universities and hospitals exempt under section 501(c)(3) of the Internal Revenue Code (IRC) are required to file IRS Form 990-T, "Exempt Organizations Business Income Tax Return" if they have gross income from an unrelated trade or business of \$1,000 or more. The following instructions were prepared by the office of Tax & Compliance to assist departments in the identification of unrelated business activities as defined by the IRC, carried on at Florida State University (FSU). Activities which are determined to produce unrelated business income (UBI) will be included in FSU's Form 990-T, "Exempt Organization Business Income Tax Return," for submission to the Internal Revenue Service (IRS).

This questionnaire provides the basis for establishing whether or not an activity is an unrelated trade or business. The department administrator must complete the questionnaire for all activities within his/her domain. This questionnaire is not intended to discourage or eliminate revenue-generating activities. The office of Tax & Compliance will review each activity to determine if any exclusions apply. This determination will be based on the facts presented. Any change in mode or scope of the activity's operations will require a new Annual Unrelated Business Income Questionnaire be submitted by the department, as different facts may change the determination.

Department Information			
Department Name:		Contact Person Name:	
Department/Fund Code		Phone:	
Today's Date:		Email:	

**IMPORTANT NOTE: USE THE "ADD FILE" BUTTONS TO ADD ATTACHMENTS TO THIS DOCUMENT**

#### **Section 1. General**

<p>1.1 Was sales tax collected?</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>	<p>1.2 Were the activities conducted in a remote location that is inaccessible to the general public?</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>
<p>1.3 Were the activities provided solely for the convenience of students, faculty, staff, and/or patients?</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>	<p>1.4 Were the activities part of an agreement or contract?</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p> <p><b><u>If yes, please attach a copy of the agreement to this document</u></b></p>

1.5 Fully describe the activity performed by the department. Please include a description of the goods or services and the reason(s) for offering these goods or services for sale.

## Section 2. Trade or Business

2.1 Did the activity generate revenue?

- ☐ YES  
☐ NO

2.2 Is there a business plan for these activities?

- ☐ YES  
☐ NO

**If yes, please attach a copy of the business plan to this document.**

2.3 Identify the customer(s) of these activities:

- ☐ STUDENT/FACULTY/STAFF  
☐ OTHER FSU DEPARTMENTS  
☐ PATIENTS  
☐ ALUMNI  
☐ OTHER SUS  
☐ STATE OF FL (DEPTS/AGENCIES)  
☐ US GOV (DEPTS/AGENCIES)  
☐ GENERAL PUBLIC

Other, please specify:

2.4 What percentage of the activities total revenues is attributable to each customer group?

**(Enter % as decimal: .25 will display as 25%)**

Customer Group	Percentage
Students/Faculty/Staff	
Other FSU Departments	
Patients	
Alumni	
Other SUS	
State of FL (Depts/Agencies)	
US Gov (Depts/Agencies)	
General Public	
Interest Earnings	
Total (Must Be 100%)	

2.5 Are orders taken from an internet website?

- ☐ YES  
☐ NO

If yes, provide URL:

2.6 Can the general public purchase from the website?

- ☐ YES  
☐ NO

2.7 Can the sales to students, faculty, staff, and patients be distinguished from sales to the general public?

- ☐ YES  
☐ NO

2.8 Are there free or discounted rates for the activities?

- ☐ YES  
☐ NO

## Section 3. Regularly Carried On

3.1 How often are the activities conducted?

- ☐ DAILY  
☐ WEEKLY  
☐ MONTHLY  
☐ QUARTERLY  
☐ ANNUALLY

Other, please specify:

3.2 Are the activities conducted on an infrequent, casual, or sporadic basis?

- ☐ YES  
☐ NO

Please describe:

#### Section 4. Substantially Related to Exempt Purpose

4.1 Does the activities enhance, further, or relate to an exempt purpose of The Florida State University?

- ☐ YES  
☐ NO

Describe how the activities enhance, furthers, or relates:

4.2 Are students participating in the activities 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 these activities?

- ☐ YES  
☐ NO

Describe/Identify Degree:

#### Section 5. Copyrights, Royalties, Commissions, and Other Revenue from Intangible Property

5.1 Did your department receive revenue from the licensing of intangible property? *Examples would include copyrights, royalties, patents, broadcast rights, mailing list rentals, logo usage, exclusive use contracts, trade names, etc.*

- ☐ YES  
☐ NO

**If yes, please attach the applicable agreement to this document**

**If no, you may skip to section 6**

5.2 What types of intangible revenue were received?

- ☐ COPYRIGHTS  
☐ ROYALTIES  
☐ PATENTS  
☐ BROADCAST RIGHTS  
☐ MAILING LISTS  
☐ LOGO USAGE  
☐ EXCLUSIVE USE

Other, please specify:

5.3 On what basis is the royalty or commission calculated?

- ☐ GROSS INCOME  
☐ NET INCOME  
☐ UNITS PRODUCED

Other, please specify:

5.4 Does the University provide services in connection with the royalty or commission?

- ☐ YES  
☐ NO

If yes, please explain:

## Section 6. Advertising

6.1 Did your department receive income from advertising during the previous fiscal year? *Examples would include revenue from ads appearing in printed publications, websites, university buildings/facilities, TV/radio, etc.*

☐ YES

☐ NO

**If yes, please include ad if in print, and script of ad if broadcast**

**If no, you may skip to section 7**

6.2 Types of advertising?

☐ PRINTED PUBLICATIONS

☐ OTHER PRINTED MATERIALS

☐ WEBSITES

☐ TV/RADIO BROADCASTING

Other, please specify:

6.3 Are the advertisements sold by:

☐ STUDENTS

☐ PAID EMPLOYEES

☐ OUTSIDE COMPANY

☐ UNCOMPENSATED VOLUNTEERS

6.4 Are students participating in this activity as part of a learning experience?

☐ YES

☐ NO

How many students and what are their roles:

6.5 Do the students earn credit toward a degree?

☐ YES

☐ NO

Describe/Identify Degree:

## Section 7. Sponsorships

7.1 Did your department receive income from sponsorships during the previous fiscal year? *Examples would include revenue from the sponsoring of printed materials/publications, events, websites, facilities, billboards, scoreboards, TV/radio broadcasting, and other activities.*

☐ YES

☐ NO

**If yes, please attach agreement to this document**

**If no, please skip to section 8**

7.2 Types of sponsorship revenue received:

☐ PRINTED PUBLICATIONS

☐ EVENTS (CONFERENCES, ETC.)

☐ WEBSITES

☐ FACILITIES

☐ BILLBOARDS

☐ SCOREBOARD

☐ TV/RADIO BROADCASTING

Other, please specify:

<p>7.3 What is the total fair market value of the consideration, both cash and in-kind, being provided?</p> <div style="border: 1px solid black; height: 20px; width: 100px; margin: 10px auto;"></div>	<p>7.4 What is the total fair market value of benefits (e.g. tickets, license of technology, etc.) provided to the sponsor by the University?</p> <div style="border: 1px solid black; height: 20px; width: 100px; margin: 10px auto;"></div>
<p>7.5 Is the sponsor a business entity (e.g. Inc., LLC, or LP)?</p> <p style="text-align: center;"> <input type="radio"/> YES  <input type="radio"/> NO         </p> <p>Identify entity: <div style="border: 1px solid black; width: 700px; height: 20px; display: inline-block;"></div></p>	
<b>Section 8. Retail Sales</b>	
<p>8.1 Did your department receive revenue from the sale of goods or merchandise? <i>Examples would include sales of inventory from a store, catalog, or via the internet.</i></p> <p style="text-align: center;"> <input type="radio"/> YES  <input type="radio"/> NO         </p> <p><b><u>If no, skip to Section 9</u></b></p>	<p>8.2 Types of sales:</p> <p style="text-align: center;"> <input type="radio"/> STORE  <input type="radio"/> CATALOG (including phone sales)  <input type="radio"/> WESBITE         </p> <p>Other, please specify: <div style="border: 1px solid black; width: 180px; height: 20px; display: inline-block;"></div></p>
<b>Section 9. Property Rental</b>	
<p>9.1 Did your department generate revenue from the rental of property?</p> <p style="text-align: center;"> <input type="radio"/> YES  <input type="radio"/> NO         </p> <p><b><u>If Yes, please attach lease agreement to this document</u></b></p> <p><b><u>If no, skip to section 10</u></b></p> <div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 10px;"></div>	<p>9.2 Describe the real and personal property rented:</p> <div style="border: 1px solid black; width: 400px; height: 100px; margin-top: 10px;"></div>
<p>9.3 Is any tangible personal property (e.g. tables, chairs, overhead projectors, etc.) being provided by the university?</p> <p style="text-align: center;"> <input type="radio"/> YES  <input type="radio"/> NO         </p> <p>Other, please specify: <div style="border: 1px solid black; width: 200px; height: 50px; display: inline-block;"></div></p>	<p>9.4 Did the University incur a debt (e.g. bonds, mortgage) to purchase the property being rented and is there a current outstanding balance?</p> <p style="text-align: center;"> <input type="radio"/> YES  <input type="radio"/> NO         </p>
<p>9.5 Is the rent based in any part on the income or profits of the person/organization to whom property is being rented?</p> <p style="text-align: center;"> <input type="radio"/> YES  <input type="radio"/> NO         </p> <p>If yes, please explain:</p> <div style="border: 1px solid black; width: 330px; height: 60px; margin-top: 10px;"></div>	<p>9.6 Does the University provide personal services (e.g. maid, food, janitorial, security, set-up, audio-visual, etc.) to or for the person/organization to whom property is being rented?</p> <p style="text-align: center;"> <input type="radio"/> YES  <input type="radio"/> NO         </p> <p>If yes, please explain:</p> <div style="border: 1px solid black; width: 380px; height: 60px; margin-top: 10px;"></div>

9.7 Identify the purpose for which University property is being rented:

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## Section 10. Other Services

10.1 Did your department receive revenue from performing any other services that may be unrelated to the University's tax-exempt mission during the previous fiscal year? (check all that apply)

- ☐ TRAVEL TOURS
- ☐ COMMERCIAL RESEARCH
- ☐ PRODUCT TESTING
- ☐ CONFERENCE SERVICES
- ☐ CATERING SERVICES
- ☐ COMPUTER/TECHNOLOGY SERVICES
- ☐ PARKING LOT OPERATIONS

Other, please specify:

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## Section 11. Partnership or Joint Venture

11.1 Was your department involved in a partnership or joint venture in the previous fiscal year?

- ☐ YES
- ☐ NO

**If yes, please attach the partnership agreement to this document**

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11.2 Was the partnership or joint venture with a taxable organization?

- ☐ YES
- ☐ NO

***I certify that the information provided on this questionnaire is accurate. I understand that this information will be used to determine if the activity should be included in FSU's Exempt Organization Business Income Tax Return (Form 990-T) submitted to the IRS. I also understand that any changes in the mode or scope of the activity's operations will require a new Annual Unrelated Business Income Questionnaire be submitted by the department, as different facts may change our Taxable or Exempt determination.***

***In order to report UBI activities that result in losses for a 3rd consecutive year, a submission of a 3 to 5 year business plan which demonstrates the profit motive of the activity and related future income must be forwarded.***

Department Signature (DDDHC)		Date	
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Printed Name & Title	
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## INTERNAL USE ONLY

Reviewed by		Determination		Date	
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