



Unrelated Business Income Questionnaire

Office of the Comptroller

Background

The University is tax-exempt as an instrumentality of the State of Georgia under Section 115 of Internal Revenue Code and is exempt from federal income tax when engaging in activities which further the instruction, research and public service mission of the institution.

However, the University is NOT exempt from income tax imposed on activities which are substantially unrelated to those exempt purposes, even though these activities may generate income to support the University's purpose and mission related activities.

This questionnaire is designed to gather information about activities which could be generating unrelated business income and may need to be included on the University's IRS Form 990-T and equivalent Georgia 600-T.

These are forms the University is required to file if it has income from unrelated business activity.

As defined by the Internal Revenue Service, an activity will have unrelated business income and be subject to unrelated business income tax if the activity has these **three** characteristics:

1. **A trade or business:** Any activity carried on for the production of income from selling goods or performing services;
2. **Routinely performed:** Any activity performed frequently or continuously, and is pursued in a manner similar to comparable commercial activities of nonexempt organizations; and is
3. **Unrelated to the University's exempt purpose:** The activity does not contribute importantly to accomplishing the University's exempt purpose.

There are exceptions to these requirements and in some situations, determination of whether or not the activity generates unrelated business income will be case specific.

Each GSU department **MUST** complete and submit this questionnaire to Susan Ridley at sridley@gsu.edu no later than **October 19, 2018**.

This is the initial step in our assessment of the University's unrelated business activities, your responses may indicate the need for additional information.

Departments may NOT make a determination on their own as to whether or not they have unrelated activities.

Name of Department:					
Individual completing form:		Name:			
Email:			Phone:		
Does the department collect revenue from sources outside the University for any of the following?				YES (Y) NO (N)	N/A
1. Advertising Messages containing qualitative or comparative language, price information, an endorsement, and/or an inducement to purchase, sell, or use and company, service, facility or product in:					
a. Printed publications					
b. Internet					
c. TV/Radio Broadcasting					
d. Facilities (Billboard, scoreboard)					
2. Sponsorships Any payment made by a person engaged in a trade or business with respect to which the person will receive no substantial return benefit other than the use or acknowledgement of the name or logo (or product lines)					
3. Rent from any of the following sources:					
a. Facility or Arena rental? (weddings, banquets, corporate events, sporting events, entertainment, etc) if yes,					
i. Does the rental include any property that is NOT land or buildings? (furniture, equipment, machinery, linens, table settings, AV equipment, etc.)					
ii. Does the rent include payment for substantial services such as utilities, ground maintenance, security/custodial services, or event planning?					
iii. Is the rent charged based on the NET income (revenue less expense) generated by the activity of the organization renting the facility?					
iv. Is the rent charged based on the gross income generated by the activity of the organization renting the facility?					
4. Royalties or Commissions? Sale of mailing lists, use of intellectual property, insurance commissions, rebates, 'logo' merchandise, credit cards, revenue sharing, etc. If yes,					

		YES (Y) NO (N)	N/A	Speed Type? Or?
a.	Is payment contingent upon GSU personnel providing services? For example, does the agreement require GSU personnel to give presentations, lectures, perform service or research, appear at events, etc.?			
b.	Attach a description of nature and amount of involvement by the department in promoting the activity which generates the royalty.			
5.	Conducting research for non-governmental entities or individuals outside the University? If yes,			
a.	Are results of the research available to be disclosed to the general public?			
b.	Are students involved in the research activity as a part of their degree program or training?			
6.	Testing, analysis, or consulting? If yes,			
a.	Are students involved in the activity as a part of their degree program or training?			
b.	Attach a description of the activity and the external customer(s) served			
7.	Non-Governmental Awards from entities or individuals outside the University? If yes,			
a.	Is the purpose of the award to provide testing, analysis, or consulting?			
b.	Are the results of the testing, analysis, or consulting available to the general public?			
8.	Providing management or administrative services (i.e., billing and collection or other support services) to organizations outside the University?			
9.	Travel tours? (this does NOT include studies abroad) If yes,			
a.	Is the tour structured as a bona fide educational activity with organized study, lectures, reports, etc?			
10.	Conducting a convention or trade show unrelated to your instruction, research or public service mission?			

11.	Summer camps? If yes				
	a.	Is the camp run by the department?			
	b.	Is the camp run by an unrelated third party?			
	c.	Attach a description of the services provided by GSU for receipt of this revenue			
12.	Any other source of unrelated business income not specifically addressed herein? If yes, please attach a description of the activity				

Thank you for your assistance in ensuring the University is compliant with the UBI regulations of the Internal Revenue Service.