

# Idaho State UNIVERSITY

## UNRELATED BUSINESS INCOME QUESTIONNAIRE FISCAL YEAR 20\_\_\_\_-20\_\_\_\_

RESPONDENT NAME AND TITLE: \_\_\_\_\_ PHONE #: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_ INDEX #: \_\_\_\_\_

### **UNRELATED BUSINESS INCOME ACTIVITIES**

Does your department generate external revenues from any of the following activities, which are examples of potential sources of unrelated business income (include sources of revenue even if it results in a net loss after deducting related expenses).

Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, proceed to Parts I-VI below, and answer all questions completely to the best of your knowledge.

*If your answer is No, then please sign the last page and return the form to the Treasury Office, Stop 8219.*

If you have more than one source of potential unrelated business income, please make a copy of this document and complete for each different activity (if you are uncertain whether an activity is related or unrelated, please include it).

- A. Advertising
- B. Affinity card programs where service is provided to a card vendor
- C. Athletic facility use for non-University events, and recreational facility use by the public
- D. Bookstore and gift shop sales to the public
- E. Catering and food service sales to the public
- F. Commercially sponsored research
- G. Computing resource leasing (i.e. software maintenance and support)
- H. Dormitory rentals to the public
- I. Entertainment events not involving ISU students/staff (i.e. concerts, movies, etc...)
- J. Exclusive provider and sponsor agreements
- K. Hotel and restaurant services provided to the public
- L. Hospital or health care non-patient sales
- M. Leasing and/or rental activities
- N. Licensing agreements where services are provided to the licensee
- O. Merchandising operations
- P. Other sales and services provided to the public
- Q. Parking revenue from private companies or contract arrangements
- R. Participation or ownership in a partnership or joint venture with a non-University entity
- S. Travel tour programs
- T. Other activities that are not directly related to the tax-exempt purposes of the University (education, research, and public service)

I. DESCRIPTION OF ACTIVITY: (Please include the frequency of transactions, the type of customer, and the goods sold or services provided for FY 20\_\_\_\_-20\_\_\_\_ for any potentially unrelated activities).

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### II. GENERAL

Is the activity:

	YES	NO	N/A
A. conducted for the purpose of generating income?	_____	_____	_____
B. conducted on a regular basis?	_____	_____	_____
C. related to the University's exempt purpose?	_____	_____	_____
D. performed by volunteers?	_____	_____	_____
E. conducted via the internet (e-business)?	_____	_____	_____
F. conducted for the convenience of the University students, faculty, staff, or patients?	_____	_____	_____

# Idaho State UNIVERSITY

## UNRELATED BUSINESS INCOME QUESTIONNAIRE - continued FISCAL YEAR 20\_\_\_\_-20\_\_\_\_

	YES	NO	N/A
Does the activity:			
A. involve the sale of donated merchandise?	_____	_____	_____
B. generate revenue from royalties?	_____	_____	_____
C. generate revenue from commissions?	_____	_____	_____
D. involve a technologically advanced or unique product or service?	_____	_____	_____
<b>III. ADVERTISING</b>			
A. Does the activity involve advertising or corporate sponsorship?	_____	_____	_____
B. Are students participating?	_____	_____	_____
<b>IV. RENTAL OF PROPERTY</b>			
A. Is space (land, buildings, rooms) rented to non-ISU persons or entities?	_____	_____	_____
B. Is 10% or more of the rental charge attributable to personal property (e.g., services or equipment)?	_____	_____	_____
C. Are personal services provided (e.g., security, food, maid or linen service, operating microphone and/or lights)?	_____	_____	_____
D. Did ISU incur debt to purchase the property (Identify the property)?	_____	_____	_____
E. Is the leasing organization non-profit?	_____	_____	_____
F. Is the space leased for educational, research or public service purposes?	_____	_____	_____
G. Is ISU actively involved in the presentation of programs conducted in the rented space?	_____	_____	_____
H. Is the rental rate lower than commercial rates?	_____	_____	_____
<b>V. COMMERCIALY SPONSORED RESEARCH</b>			
A. Is research performed for a person or entity other than the federal or state government?	_____	_____	_____
B. Is the research directly related to actual patient care or to the education of students?	_____	_____	_____
C. Is the research an investigative activity done to explore an intellectual question or to validate a scientific hypothesis in which the University has an academic interest?	_____	_____	_____
D. Is the research the type ordinarily carried on incident to a commercial operation, such as ordinary testing or inspection of materials or products?	_____	_____	_____
<b>VI. PARTNERSHIPS AND JOINT VENTURES</b>			
A. Does the activity generate revenue from participation in a partnership or joint venture with a non-ISU party?	_____	_____	_____
B. Has this activity resulted in a Form K-1 being received? If so, please provide a copy of the Form K-1 to the Controller's Office.	_____	_____	_____
C. Does the activity generate revenue from an entity directly related to ISU?	_____	_____	_____

UBO Signature: \_\_\_\_\_ Date: \_\_\_\_\_