

**Salisbury University**  
**Unrelated Business Income Determination Questionnaire**

**School/Department Name:** \_\_\_\_\_

**STEP 1:** Review the list below and check the box if your department generates **REVENUE FROM SOURCES OUTSIDE THE UNIVERSITY** from any of these activities, which are examples of “potential” unrelated business income (include sources of revenue even if it results in a net loss after deducting related expenses)? This would **NOT** include revenue that is generated **ONLY** from Employees, Students and their Families. Also **DO NOT** include any revenue deposited with the Salisbury University Foundation.

**Advertising**

- Printed Publications
- Other printed material
- Internet
- Facilities (Billboard, Scoreboard, etc.)
- TV/Radio broadcasting

**Corporate Sponsorships**

- Printed materials including publications
- Events
- Internet
- Facilities (Billboard, Scoreboard, etc.)
- TV/Radio broadcasting

**Rental**

- Facility rental
- Rental of Arena
- Recreating Center usage
- Athletic facilities usage
- Personal Property Rental
- Telecomm related or broadcast tower rentals
- Dormitory rentals to the public

**Other**

- Catalog Sales
- Internet Sales
- Travel tours
- Broadcast rights
- Affinity cards (Credit Cards)
- Logo Usage
- Other royalties
- Exclusive use contracts
- Commercially sponsored research
- Patents
- Copy rights and trade names or trade secrets
- Operation of a hotel
- Operating of conference center
- Operation of a restaurant
- Catering services
- Food services
- Computer services
- Bookstore
- Gold driving range
- Day camp
- Performing arts
- Entertainment events (i.e. concerts, movies, etc...)
- Parking revenue from private companies or contract arrangements
- Other activities that are not directly related to the tax-exempt purposes  
of the University (education, research, and public service)

***IF YOU CHECKED ANY OF THE ABOVE BOXES, PLEASE CONTINUE TO STEPS 2-4. IF NO BOXES ABOVE WERE CHECKED, PLEASE RETURN THESE FIRST TWO PAGES ALONG WITH THE SIGNED SUMMARY ACKNOWLEDGEMENT WITH BOX "A" CHECKED.***

**STEP 2: If you checked any of the boxes above**, please make a copy of the following pages for each activity you have. Check the applicable box for each of the questions below (if you are uncertain whether an activity is related or unrelated, please err on the side of caution and include it). Answer all questions completely to the best of your knowledge.

**Revenue Activity:** \_\_\_\_\_

**General**

Is the activity:	<u>Yes</u>	<u>No</u>	<u>Maybe</u>
A. conducted for the purpose of generating income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. related to the University's mission statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. performed by volunteers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. conducted via the internet –ebusiness?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. conducted for the convenience of the University students, faculty, staff, or patients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Is this activity directly related to providing educational training to students?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Are there other universities or companies providing the same or similar service to your external customers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Is there a profit motive?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Are separate books and records maintained for this activity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Is there a separate bank account established for this activity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. Are students participating in the activity as a part of <i>required</i> learning experience?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does this activity:			
L. involve the sale of donated merchandise?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. generate revenue from royalties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. generate revenue from commissions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. involve a technologically advanced or unique product or service?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>I.     <u>Advertising</u></b>	<b><u>Yes</u></b>	<b><u>No</u></b>	<b><u>Maybe</u></b>
A. Does the activity involve advertising or corporate sponsorship?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Are students participating?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Is there a written contract? (If yes, please attach)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Is a corporate sponsor provided with messages or other programming materials that are broadcast or otherwise transmitted, published, displayed, or distributed in exchange for sponsorship of a sporting, fundraising, or other event; radio or television coverage of an event; underwriting of campus radio or television programs; game program advertising; etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, does the message or program material include any of the following:			
E. Qualitative or comparative language related to the sponsor's company, product, services, or facilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Price information or other indications of savings or value associated with a product or service?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. A "call to action" requesting that participants patronize the sponsor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. An endorsement of the sponsor's company, product, services, or facilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. An inducement to buy, sell, rent, or lease the sponsor's product or services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	<u>Yes</u>	<u>No</u>	<u>Maybe</u>
J. Is the amount of payment contingent, by contract or otherwise, upon such factors as broadcast ratings or attendance at an event?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>II. <u>Rental of Property</u></b>			
A. Is space (land, buildings, rooms) rented to non-SU persons or entities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Does the activity generate revenue solely from the rental of real property?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Is 10% or more of the rental charge attributable to personal property (e.g., furniture or equipment)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Are personal services provided (e.g., security, food, maid, or linen service, operating microphone and/or lights)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Did SU incur debt to purchase the property?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Is the leasing organization non-profit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Is the space leased for educational, research, or public service purposes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Is SU actively involved in the presentation of programs Conducted in the rental space?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Is the rental rate lower than commercial rates?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>III. <u>Commercially Sponsored Research</u></b>			
A. Is research performed for a person or entity other than the federal or state government?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Is the research directly related to the education of students?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	<u>Yes</u>	<u>No</u>	<u>Maybe</u>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Is the research the type ordinarily carried on incident to a commercial operation, such as ordinary testing or inspection of materials or products?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Is the project supervised and designed by professionals?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Is there a specific design to solve a problem?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Is there a research goal that consists of discovering a demonstratable truth?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Does the research constitute <i>activities that are competitive</i> with commercial or industrial operations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Is the research conducted in the public interest?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Does the activity involve the sale of commercial advertisements in a University publication?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. Do the advertisements contribute importantly to the educational or research purpose of the publication? -If yes, please attach a copy of the advertisement(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>IV. <u>Partnerships and Joint Ventures</u></b>			
A. Does this activity generate revenue from participation in a partnership or joint venture with a non SU party?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 comptroller's office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Does the activity generate revenue from an entity directly related to SU?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes

No

Maybe

V. **Royalties**

- |  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|
| A. Does the activity generate revenue from royalties?                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Is the royalty income derived in part from the performance of services? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**STEP 3:** Please complete all questions below for each activity noted above as potential unrelated business income and provide as much detail in doing so as possible.

**Revenue Activity:** \_\_\_\_\_

- Expressed as a percentage of total revenue dollars generated by the activity in FY\_\_ , the estimated volume of revenues from:

<b>Internal Customers:</b>	
%	(A) Students, faculty, or staff
<b>External Customers:</b>	
%	(B) Other Universities/colleges
%	(C) Federal or state governments
%	(D) Private industry
%	(E) General Public
%	(F) Other
100 %	Total from internal and external customers. (Must equal 100%)

- Please describe how you make external customers aware of the goods or services you provide (e.g., advertising, websites, professional contacts, etc.):

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3. Were the activities **regularly carried** on? (Regularly carried on means: is the activity conducted with the same frequency and continuity, and in a similar manner, as a for-profit organization would conduct a comparable activity) Please select one of the following:

(A) With the same frequency as it is by for-profit companies.

(B) With greater frequency than by for-profit companies.

(C) With less frequency than by for-profit companies.

4. At the time the activity was being established, was it expected that the activity would lose money, break even, or make a profit? Please describe a detailed response below:

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5. Were any campus approvals obtained before this activity was conducted? If yes please provide the names and emails of the persons below:

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**STEP 4:** Once a completed survey has been submitted for an activity, an updated survey is required whenever the activity procedure or purpose is amended. Please answer the following for each type of activity.

**Activity Information**

Revenue Activity \_\_\_\_\_

School/Department: \_\_\_\_\_ PS Department Number: \_\_\_\_\_

PS Department Name: \_\_\_\_\_

This is a change to an existing form

This is an Initial form

For the Fiscal Year ended June 30, \_\_\_\_\_(YYYY)

**OVERALL DETERMINATION:** Report as UBI: \_\_\_\_\_ Exempt: \_\_\_\_\_

**Briefly explain the reason(s) why you believe the activity should be reported or exempt.**

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**Describe the services/ products sold to all external customers:**

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**Certification of Responsible Person**

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**\*\*\*IF you checked any boxes on the first two pages of the survey, please be sure to submit this entire packet along with the signed Summary Acknowledgement by February 12, 2016\*\*\***

**\*\*\*IF you did NOT check any boxes on the first two pages of the survey, please be sure to submit just those two pages along with the signed Summary Acknowledgement by February 12, 2016\*\*\***