

**Colorado State University  
Unrelated Business Income Questionnaire**

Name: \_\_\_\_\_ Dept. # \_\_\_\_\_  
(College, Department or Operating Unit)

Account Name: \_\_\_\_\_ Acct # \_\_\_\_\_

Questionnaire Completed by: \_\_\_\_\_  
(Individual)

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

**GENERAL**

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

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Is the activity generating revenue from the sale of goods or the performance of services?  
Yes \_\_\_\_\_ No \_\_\_\_\_

Approximately how much revenue was generated by the activity during the previous fiscal year? \$ \_\_\_\_\_

Who are the purchasers of the goods or services? Please be specific.

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Is the activity conducted on a "regular" (i.e., year-round, seasonal, etc.) basis?  
Yes \_\_\_\_\_ No \_\_\_\_\_

Is the activity conducted on an infrequent, casual or sporadic basis?  
Yes \_\_\_\_\_ No \_\_\_\_\_

Does the activity have a "substantial" causal relationship to the accomplishment of the University's exempt purposes? (i.e., does it contribute importantly to the accomplishments of education, research and/or community outreach)?  
Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, explain how the activity enhances, furthers, or in any way relates to the exempt purposes of the University:

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

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, does this experience earn the students credit toward a degree?

Yes \_\_\_\_\_ No \_\_\_\_\_

Does faculty or staff participation assist in the overall accomplishment of the exempt purposes of the University?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, explain how:

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Is the activity performed for the convenience of University students, faculty or staff? Ex: textbook sales onsite to students Yes \_\_\_\_ No \_\_\_\_

Indicate the percentage of total revenues attributable to each group of users.

"Users" refers to customers of the activity, not those conducting the activity:

<u>Users</u>	<u>Percentage</u>
University students	_____
University faculty/staff employees	_____
University alumni	_____
General public	_____
Other (specify) _____	_____
	100%

Does the activity involve the performance of an essential governmental service?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please explain:

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### **SERVICES**

Does your college, department, operating unit or account receive revenue from the sale of any of the following services to persons or entities outside the University (please check):

- \_\_\_\_\_ Copying, printing, binding, or graphic design
- \_\_\_\_\_ Audio or video production, repair, duplication
- \_\_\_\_\_ Photography or cartography services
- \_\_\_\_\_ Accounting, billing, collection, communication, record-keeping
- \_\_\_\_\_ Personnel services (e.g., recruitment, testing or training)
- \_\_\_\_\_ Other services (describe:)

Does your college, department, operating unit or account receive revenue from consulting services to persons or entities outside the University?

Yes \_\_\_\_\_ No \_\_\_\_\_

Does your college, department, operating unit or account receive revenue from the sale of any of the following to persons or entities outside the University (please check):

- \_\_\_\_\_ Internally developed software
- \_\_\_\_\_ Computer time to persons or entities outside the University
- \_\_\_\_\_ Other types of computer services (e.g., information retrieval, messaging services, etc.)
- \_\_\_\_\_ Computer software courses

Does your college, department, operating unit or account offer or sponsor travel tours? Ex:

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please provide information regarding the nature of the travel tours:

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Does your college, department, or operating unit or sell or rent mailing lists to taxable entities or tax-exempt entities that are not charitable?

Yes \_\_\_\_\_ No \_\_\_\_\_

## **PRODUCTS**

Does your college, department, or operating unit sell any products, merchandise, or supplies to persons or entities outside of the University?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please explain what is sold, to whom it is sold, and the manner of payment for goods sold:

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Does your college, department, or operating unit manufacture any equipment or products?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please explain your manufacturing or product development activities:

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Does your college, department, or operating unit conduct mail-order sales?

Yes \_\_\_\_\_ No \_\_\_\_\_

Does your college, department, or operating unit conduct Internet sales?

Yes \_\_\_\_\_ No \_\_\_\_\_

Does your college, department, or operating unit receive revenue from the sale of biological products or agricultural by-products?

Yes \_\_\_\_\_ No \_\_\_\_\_

Does your college, department, or operating unit receive revenue from special laboratory testing?

Yes \_\_\_\_\_ No \_\_\_\_\_

Does the activity involve the sale of donated goods?

Yes \_\_\_\_\_ No \_\_\_\_\_

### **RENTAL ARRANGEMENTS**

Does your college, department, or operating unit receive rental payments attributable to any of the following arrangements:

- \_\_\_\_\_ Rental of real property only (land or building)
- \_\_\_\_\_ Rental of personal property only (equipment, etc.)
- \_\_\_\_\_ Rental of vehicles (buses, vans, etc.)
- \_\_\_\_\_ Combination of real property and personal property

If a combination of real/personal property rental arrangement exists, indicate the percentage of rental payment attributable to the following:

\_\_\_\_\_ % Real property      \_\_\_\_\_ % Personal property

Describe the property rented:

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To whom is the property rented:

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If you provide any services to the lessee as part of the rental arrangement, please describe the services in detail:

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Does your college, department, or operating unit lease or rent any other facilities not identified above to the general public?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please describe:

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**RESEARCH ACTIVITIES**

Does your college, department, or operating unit receive any revenue from activities incident to commercial or clinical testing?

Yes \_\_\_\_\_ No \_\_\_\_\_

Are any research projects to develop new or improved uses for existing commercial products?

Yes \_\_\_\_\_ No \_\_\_\_\_

Are any laboratory services provided to the general public including technical or scientific procedures?

Yes \_\_\_\_\_ No \_\_\_\_\_

Does your college, department, or operating unit receive any royalties?

Yes \_\_\_\_\_ No \_\_\_\_\_

**ADVERTISING**

Does your college, department, or operating unit publish, sell or distribute any of the following (please check):

- \_\_\_\_\_ Athletic or cultural events programs
- \_\_\_\_\_ Phone directories
- \_\_\_\_\_ Magazines and journals
- \_\_\_\_\_ Newsletters
- \_\_\_\_\_ Yearbooks
- \_\_\_\_\_ Other Publications (Describe:)

Do any of these publications contain paid advertising?

Yes \_\_\_\_\_ No \_\_\_\_\_ N/A \_\_\_\_\_

Does your college, department, or operating unit receive gifts directly from corporations?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please indicate whether your college, department, or operating unit provides any of the following benefits for the corporate sponsor in exchange for the gift:

- \_\_\_\_\_ Special promotions of corporation's product or service
- \_\_\_\_\_ Instruction to public to buy a product or service
- \_\_\_\_\_ Endorsement of the corporation's product or service
- \_\_\_\_\_ Inducement of parties to buy, sell, or lease sponsor's product or service
- \_\_\_\_\_ Distribution of product price information

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**OVERALL RECOMMENDATION**

**Report \_\_\_\_\_ Exempt \_\_\_\_\_**

After reviewing the information provided above, briefly explain the reason(s) why the activity(ies) should be reported or exempted:

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