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| **UNIVERSITY OF CALIFORNIA****CHIEF FINANCIAL OFFICER DIVISION** |  |

 **UNRELATED BUSINESS INCOME**

 **NONFINANCIAL QUESTIONNAIRE—LONG VERSION**

A Nonfinancial Questionnaire must be completed for **each activity with a potential for generating unrelated business income.** The completed questionnaire will be used to determine whether the activity should be included in the University's consolidated Exempt Organization Business Income Tax Return (Form 990-T), filed with the IRS annually. Please refer to the attached Review Guidelines (Exhibit A) for additional information on what constitutes an unrelated business activity.

**NOTE: Each section of the questionnaire should be completed for this activity.**

CAMPUS**:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

DEPARTMENT**:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

ACTIVITY**:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

FUND NUMBER/REVENUE ACCOUNT:

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CONTACT PERSON**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** PHONE**: (\_**\_\_**\_)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

DATE PREPARED**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**OVERALL CAMPUS DETERMINATION: REPORT: \_\_\_\_ EXEMPT: \_\_\_\_**

**NONFINANCIAL QUESTIONNAIRE**

**GENERAL**

 **A.** **Trade or Business**

 1. Does the activity generate revenue from the sale of goods or the performance of

 services?

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

 2. Approximately how much revenue was generated during the year by the unrelated

 portion of the activity?

 $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 3. Fully describe the activity performed by the unit. 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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 4. Describe the reason(s) for the establishment of this activity.

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5. Was this activity a new activity or was it an outgrowth or offshoot of an existing or previously conducted activity? If yes, please explain.

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6. At the time the activity was being established, was it expected that the activity would lose money, break even, or make a profit? Please provide as much detail as possible.

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7. Did the institution of this activity involve the acquisition or development of assets that were expected to appreciate in value over time? If yes, please explain.

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8. Were any campus or other approvals required before this activity could be conducted? If yes, please describe the approval process.

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 9. Are separate books and records maintained for this activity?

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

 **B.** **Regularly Carried On**

 1. Is the revenue-producing activity conducted on a "regular" (i.e., year-round,

 seasonal, etc.) basis?

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

 2. Indicate the frequency with which the activity is performed.

 **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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 3. Is the revenue-producing activity conducted on an infrequent, casual, or sporadic

 basis?

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

 4. If yes, explain why the activity is***not*** conducted on a regular basis.

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 **C.** **Related to the University's Exempt Purpose**

 1. Does the activity have a "substantial" causal relationship to the accomplishment of

 the University's exempt educational or research purpose?

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

 2. If yes, explain how the activity enhances, furthers, or in any way relates to the

 education or research purpose of the University.

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 3. Are students participating in the activity as part of a ***required*** learning experience?

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

 4. If yes, describe the instructional nature of the duties and tasks assigned to the

 students, and the number of students involved.

 **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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**STATUTORY EXCEPTIONS**

 **A.** **Volunteer Labor**

 1. Are unpaid volunteers (students or non-students) participating in the revenue

 generating activity?

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

 2. If yes, describe the duties or tasks assigned to the volunteers and indicate the

 percentage of total effort attributable to the volunteer activity.

Percentage \_\_\_\_\_\_\_\_

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 **B.** **Convenience of University Members**

 1. Is the activity performed for the convenience of University students, faculty, staff or

 patients?

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

 2. Indicate the percentage of total sales attributable to each group of users:

**Users Percentage**

 University students \_\_\_\_\_\_

 University faculty/staff employees \_\_\_\_\_\_

 University patients \_\_\_\_\_\_

 University alumni \_\_\_\_\_\_

 General public \_\_\_\_\_\_

 Other (specify)

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_

 TOTAL 100%

 3. Is the activity conducted in a remote location that is relatively inaccessible to the

 general public?

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

 4. If yes, please explain.

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 **C.** **Donated Merchandise**

 1. Does the activity involve the sale of donated goods?

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

 2. If yes, indicate the percentage of total revenue attributable to the sale of donated

 articles.

Percentage \_\_\_\_\_\_\_\_

**MODIFICATIONS TO INCOME**

 **A.** **Royalties**

 1. Does the activity generate revenue from royalties?

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

 2. If yes, please explain the basis for determining the royalty payment (e.g., production, gross income, net profits, etc.)

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 3. Is the royalty income derived in part from the performance of services?

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

 4. If yes, please explain.

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 **B.** **Rents**

 1. Real Property Rents

 a. Does the activity generate revenue solely from the rental of real property?

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

 2. Real and Personal Property Rents

 a. Does the activity generate revenue from a combination of real and personal

 property?

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

 b. If yes, indicate the percentage of total rents received attributable to the real

 and personal property:

**Property Percentage**

 Real Property \_\_\_\_\_\_\_\_\_

 Personal Property \_\_\_\_\_\_\_\_\_

 Total 100 %

 c. Describe the type of real and personal property rented.

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3. Rendering of Services

 a. Does the activity provide for any services in connection with the rental of

 real property?

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

 b. If yes, describe the nature and extent of the services (e.g., maid, food,

 janitorial, security, etc.) rendered to the tenants.

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 **C. Research**

 1. Does the activity involve the performance of research under a clinical trial or

 product testing agreement with a commercial entity?

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

 2. If yes, please attach a copy of the research agreement.

**SPECIAL CIRCUMSTANCES**

 **A.** **Technically Advanced or Unique**

 1. Are the goods, services, or facilities offered technically advanced, unique or unavailable within a reasonable distance?

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

 2. If yes, please explain.

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**HOSPITAL SERVICES**

 **A.** **Shared Services Among Hospitals**

 1. Are hospital services (i.e., data processing, purchasing, warehousing, billing and collection, food, personnel, etc.) provided to another tax-exempt hospital?

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

 2. If yes, provide the following information:

 a. Are the services provided at a fee that does not exceed actual costs?

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

 b. Estimate the maximum capacity of inpatients served by the hospital:

 (1-99)\_\_\_\_\_\_\_

 (100 or more)\_\_\_\_\_\_

 c. Are the services related to the recipient hospital's exempt purpose if

 performed by the recipient hospital on its own behalf?

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

**ADVERTISING**

 **A.** **Commercial Advertising Sales**

 1. Does the activity involve the sale of commercial advertisements in a University publication?

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

 2. Do the advertisements contribute importantly to the educational or research purpose of the publication?

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

 3. If yes, please attach a copy of the advertisement(s).

 **B.** **Corporate Sponsorship Income**

 1. 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.?

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

 2. If yes, does the message or programming material include any of the following:

 a. Qualitative or comparative language related to the sponsor's company, product, services, or facilities?

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

 b. Price information or other indications of savings or value associated with a product or service?

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

 c. A "call to action" requesting that participants patronize the sponsor?

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

 d. An endorsement of the sponsor's company, product, services, or facilities?

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

 e. An inducement to buy, sell, rent, or lease the sponsor's product or services?

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

 Is the amount of the payment contingent, by contract or otherwise, upon such factors as broadcast ratings or attendance at an event?

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

3. Does the sponsor receive a substantial return benefit in exchange for the payment? Please indicate whether the sponsor, in exchange for the payment, receives:

(a) Goods or services, such as tickets or donor receptions, exceeding in value 2 percent of the payment?

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

(b) An exclusive provider arrangement, specifying that products or services competing with the sponsor's products or services will not be sold or provided in connection with the activity?

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

4. Please describe the type of event conducted and provide an explanation for

any question with a yes answer in 2a-e and 3a-b above.

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**JOINT VENTURES**

 **A.** **Partnership with Non-Exempt Entity**

 1. Does the activity involve a joint venture or partnership with a taxable organization?

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

 2. If yes, please attach a copy of the partnership agreement.

**RELIEF OF GOVERNMENT BURDEN**

 **A.** **Identification of Government Burden**

 1. Does the activity involve the performance of an essential government service?

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

 2. If yes, please answer the following:

 a. Was the activity previously undertaken by the governmental unit?

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

b. Will the governmental unit be exercising any on-going supervision

of the activity?

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

 c. Have there been formal legislative or other official actions of the governmental unit recognizing the University as acting on behalf of the government?

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

 d. Is the activity an integral part of a larger government program?

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

 3. Please provide an explanation for any of the questions in 2a-d above with a yes answer.

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

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

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