# Northern Illinois University
# Unrelated Business Income Tax (UBIT)
# Preliminary Questionnaire

## *Unrelated Business Activities*

Please refer to the Procedures and Guidelines for additional information.

This questionnaire should be completed for **ALL** projects or activities with revenue generating potential. The completed questionnaire will be used to assist the Controller's Office in determining whether or not the activity should be included in the University's Exempt Organization Business Income Tax Return (Form 990-T) filed with the Internal Revenue Service. A more detailed questionnaire may be necessary based on your preliminary responses.

RESPONDENT NAME/TITLE: _____

DEPARTMENT: _____ EMAIL: _____

REVENUE COST CENTER: _____ FISCAL YEAR:_____

ACTIVITY: _____

**QUESTIONS:**
Does your department generate revenue from any of the following activities? Please check the yes, no, or maybe column to the left of each item.

| Yes | No | Maybe | |
|---|---|---|---|
| ___ | ___ | ___ | Advertising |
| ___ | ___ | ___ | Athletic or recreational facility use for non-NIU events; facilities use by the public |
| ___ | ___ | ___ | Bookstore and gift shop sales to the public |
| ___ | ___ | ___ | Catering and food service sales to the public |
| ___ | ___ | ___ | Commercially sponsored research |
| ___ | ___ | ___ | Computing resource leasing (i.e. software maintenance and support) |
| ___ | ___ | ___ | Space or real estate rentals or leases to the public, include any services provided |
| ___ | ___ | ___ | Real property rentals or leases to the public (such as equipment) |
| ___ | ___ | ___ | Entertainment events (i.e. concerts, movies, etc.) |
| ___ | ___ | ___ | Hotel or restaurant services provided to the public |
| ___ | ___ | ___ | Exclusive provider and sponsor agreements |
| ___ | ___ | ___ | Licensing agreements where services are provided to the licensee |
| ___ | ___ | ___ | Merchandising operations |
| ___ | ___ | ___ | Parking revenue from private companies or contract arrangements |
| ___ | ___ | ___ | Participation or ownership in a partnership or joint venture with a non-NIU entity |
| ___ | ___ | ___ | Travel tour programs |
| ___ | ___ | ___ | Other activities that are not directly related to the tax-exempt purposes of NIU |

If you answered No to all activities, please stop here and return completed form to the Controller's Office. If you answered Yes or Maybe to any activities, please proceed to the attached detailed questionnaire for completion. If you have more than one source of potential unrelated business income, please complete a separate questionnaire for each activity.