

THE UNIVERSITY OF TENNESSEE  
 UNRELATED BUSINESS INCOME QUESTIONNAIRE  
 FISCAL YEAR 20\_\_ - 20\_\_

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

DEPARTMENT: \_\_\_\_\_ ACCT #: \_\_\_\_\_

OVERALL DETERMINATION: \_\_\_\_\_REPORT \_\_\_\_\_EXEMPT

**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 you have more than one source of potential unrelated business income, please make a copy of pages 2 and 3 of this document and complete for each different activity (if you are uncertain whether an activity is related or unrelated, please include it). If no, proceed to the Foreign Activities Questionnaire on page 3.

- 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 (i.e. concerts, movies, etc...)
- J. Exclusive provider and sponsor agreements
- K. Hotel and restaurant services provided to the public
- L. Hospital non-patient sales
- M. Leasing and 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	YES	NO	N/A
Is the activity:			
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 – ebusiness?	_____	_____	_____
F. conducted for the convenience of the University students, faculty, staff, or patients?	_____	_____	_____

\*As part of the assessment of whether your department has generated any unrelated business income, please review the activity in I cost centers and Uncoded/User Revenue general ledger account numbers.

THE UNIVERSITY OF TENNESSEE  
 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?	_____	_____	_____
 III. ADVERTISING			
A. Does the activity involve advertising or corporate sponsorship?	_____	_____	_____
B. Are students participating?	_____	_____	_____
 IV. RENTAL OF PROPERTY			
A. Is space (land, buildings, rooms) rented to non-UT persons or entities?	_____	_____	_____
B. Is 10% or more of the rental charge attributable to personal property (e.g., furniture or equipment)?	_____	_____	_____
C. Are personal services provided (e.g., security, food, maid, or linen service, operating microphone and/ or lights)?	_____	_____	_____
D. Did UT 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 UT actively involved in the presentation of programs conducted in the rented space?	_____	_____	_____
H. Is the rental rate lower than commercial rates?	_____	_____	_____
 V. COMMERCIALY SPONSORED RESEARCH			
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?	_____	_____	_____
 VI. PARTNERSHIPS AND JOINT VENTURES			
A. Does the activity generate revenue from participation in a partnership or joint venture with a non-UT 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 UT?	_____	_____	_____

THE UNIVERSITY OF TENNESSEE  
FOREIGN ACTIVITIES QUESTIONNAIRE  
FISCAL YEAR 20\_\_ - 20\_\_

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

DEPARTMENT: \_\_\_\_\_ ACCT #: \_\_\_\_\_

**FOREIGN ACCOUNTS**

Does your department have signature authority over a foreign bank account? Yes \_\_\_\_ No \_\_\_\_ If yes, please complete the questions below. If no, please proceed to the Foreign Offices portion of this questionnaire.

Country in Which Account is Held \_\_\_\_\_  
Bank Name \_\_\_\_\_  
Account Number \_\_\_\_\_  
Name Listed on the Account \_\_\_\_\_  
Approximate Account Balance as of 6-30-20\_\_ (U.S. dollars) \_\_\_\_\_

**FOREIGN OFFICES**

Did your department maintain an office in a foreign country at any time during the fiscal year ended June 30, 20\_\_?  
Yes \_\_\_\_ No \_\_\_\_ If yes, please provide the name of the country below. If no, please proceed to the Foreign Grants portion of this questionnaire.

Foreign Country in Which an Office is Maintained \_\_\_\_\_

**FOREIGN GRANTS**

Did your department make any grants, directly or indirectly through a subcontract, to a foreign entity or person during the fiscal year ended June 30, 20\_\_? Yes \_\_\_\_ No \_\_\_\_ If yes, please complete the questions below for payments made during the fiscal year ended June 30, 20\_\_. If no, please proceed to the Foreign Employees portion of this questionnaire.

Payee Name \_\_\_\_\_  
Country Where Payee Resides \_\_\_\_\_  
Total Amount of Payments \_\_\_\_\_

**FOREIGN EMPLOYEES**

Does your department have any employees that reside and work in a foreign country? Yes \_\_\_\_ No \_\_\_\_ If yes, please contact the Controller's Office to provide further details. If no, please proceed to the Investments in Foreign Entities portion of this questionnaire.

**INVESTMENTS IN FOREIGN ENTITIES**

Has your department made any investment in a foreign partnership, corporate entity, or other form of business?  
Yes \_\_\_\_ No \_\_\_\_ If yes, please contact the Controller's Office to provide further details. If no, then proceed to the State Sales Tax questionnaire on page 4.

THE UNIVERSITY OF TENNESSEE  
STATE SALES TAX QUESTIONNAIRE  
FISCAL YEAR 20\_\_\_\_ - 20\_\_\_\_

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

DEPARTMENT: \_\_\_\_\_ ACCT #: \_\_\_\_\_

Does your department generate revenue from retail sales? If yes, please complete questions 1-4 below to determine compliance with the State of Tennessee and other states' sales tax laws. If no, please proceed to question 5 below.

1. Please describe any sales made by your department (include sales, leases or rentals of tangible personal property).

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2. Who and where are your customers (please check all that apply)?

_____ Students (In TN ____ ; Outside of TN ____)	_____ Faculty/ Staff (In TN ____ ; Outside of TN ____)
_____ General Public (In TN ____ ; Outside of TN ____)	_____ Education Inst. (In TN ____ ; Outside of TN ____)
_____ Internet (In TN ____ ; Outside of TN ____)	_____ Governments (In TN ____ ; Outside of TN ____)
_____ Other (explain) (In TN ____ ; Outside of TN ____)	

3. Are you collecting tax from customers on your sales?

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

4. Are you registered with the TN Department of Revenue or other state tax authorities and remitting the sales tax collected?

Yes \_\_\_\_\_ No \_\_\_\_\_ (please explain below)

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5. Are you conducting in-house seminars, training classes, or camps whereby the fee charged the participants includes the cost of tangible personal property such as handbooks, manuals, lunches etc.?

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

6. Please explain how you handle sales tax on tangible personal property given to the participants in question 5 above.

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