



## NEW UBI Certification Process



### Electronic

Certification is now available online



### Save and Return Later

Save the Form and Retrieve electronically for easy access



### Route for Approval

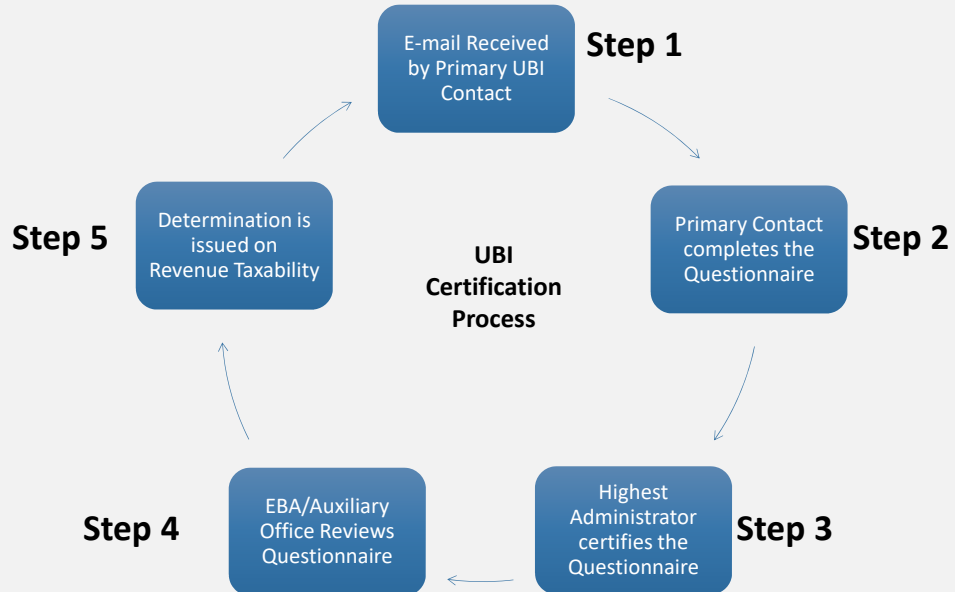
No need to wait for a manual signature  
Know the status of your form at all times

# UBI Step-by-Step

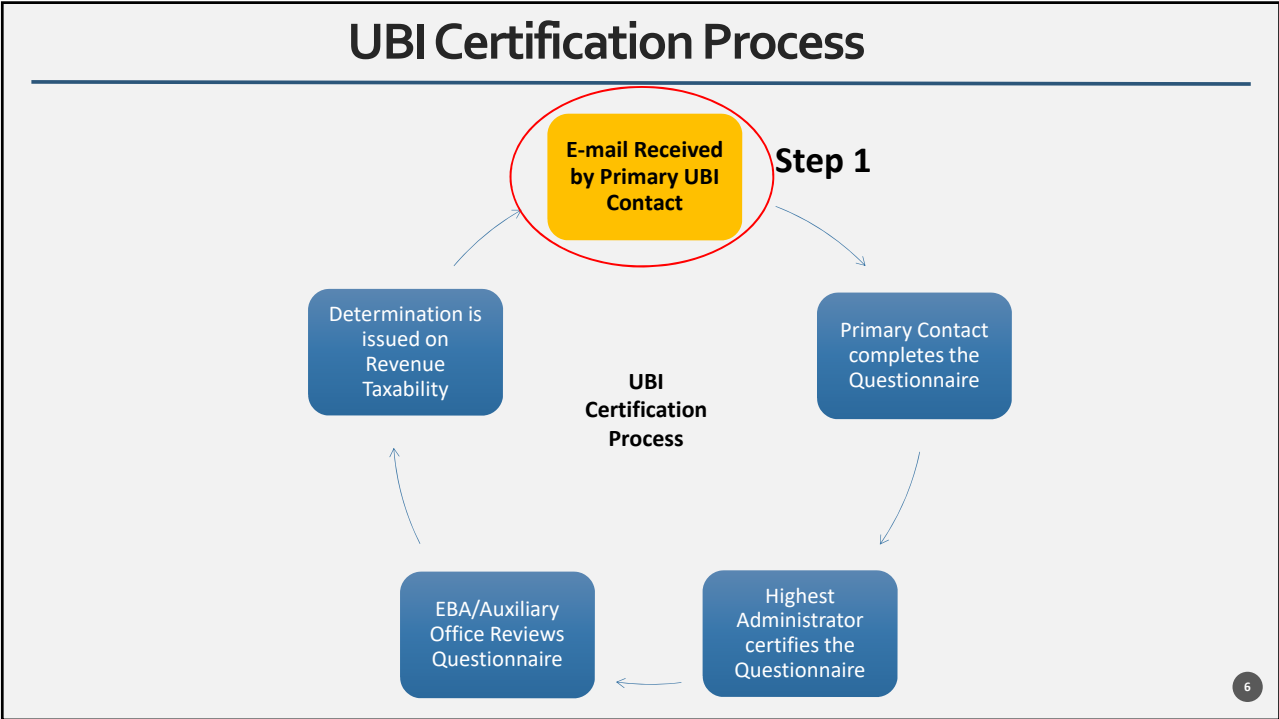


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## UBI Certification Process



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## E-mail to Primary Contact

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- Email will be received by contact on file
- “UBI” number
  - Randomly assigned to your activity
  - Will be needed when completing the questionnaire
- A report will be attached to the notification e-mail
  - List revenue accounts selected for UBI Certification

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## Email to Primary Contact

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Please review the departmental activity in the attached report and complete the corresponding **Unrelated Business Income (UBI) Questionnaire and Certification** for **each Activity Type**.

UBI #	UBI Description
9997	UNIVERSITY LAB SERVICES

The form must be completed electronically and the form and instructions are available on our website:

<http://www.fa.ufl.edu/directives/ubi-questionnaire-and-certification/>

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## Sample Selected Report

Accounts Selected for Unrelated Business Income Certification					
Fiscal year	2019				
UBI Unit	9997	UBI Name	University Lab Services		
Fund	Dept	Dept Descr	Account	Account Description	Total
149	01100010	UL-LAB TEST I	440500	SALES & SERVICES - EXTERNAL	\$ 22,500.00
149	01100020	UL-LAB TEST II	440500	SALES & SERVICES - EXTERNAL	\$ 43,000.00
149	01100030	UL-ANALYSIS	440500	SALES & SERVICES - EXTERNAL	\$ 32,300.00

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## Not the Primary Contact?



### Forward

Forward E-mail notification received to the correct contact for the activity



### Ask for Help

Contact the Auxiliary/  
EBA team  
ubi-tax@ad.ufl.edu

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## How to Find the Questionnaire?

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### Follow the Link

Follow the link provided in the notification e-mail



### Webpage

Visit our “UBI Questionnaire and Certification” webpage

<http://www.fa.ufl.edu/directives/ubi-questionnaire-and-certification/>

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## Email to Primary Contact

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Please review the departmental activity in the attached report and complete the corresponding **Unrelated Business Income (UBI) Questionnaire and Certification** for **each Activity Type**.

UBI #	UBI Description
9997	UNIVERSITY LAB SERVICES

The form must be completed electronically and the form and instructions are available on our website:

<http://www.fa.ufl.edu/directives/ubi-questionnaire-and-certification/>

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## UBI Certification Website

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Link to Website: <http://www.fa.ufl.edu/directives/ubi-questionnaire-and-certification/>

The University requires departments to review activities that may be subject to Unrelated Business Income (UBI) through the **NEW Annual Electronic UBI Questionnaire and Certification form** that can be accessed by clicking “**Complete UBI Certification**” button.

Deadline to submit: **November 1, 2019.**

**ACCESS TO FORMS**

**COMPLETE UBI CERTIFICATION**

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## Prior to Completing Questionnaire

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- Review the **type of revenue** in the selected accounts
  - Based on the provided revenue report
- Group all departments and revenues related to one activity on one Questionnaire



**Remember:** One Questionnaire per Activity Type

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# Sample Report – One Activity

**Accounts Selected for Unrelated Business Income Certification**

Fiscal year	2019				
UBI Unit	9997	UBI Name	University Lab Services		
Fund	Dept	Dept Descr	Account	Account Description	Total
149	01100010	UL-LAB TEST I	440500	SALES & SERVICES - EXTERNAL	\$ 22,500.00
149	01100020	UL-LAB TEST II	440500	SALES & SERVICES - EXTERNAL	\$ 43,000.00
149	01100030	UL-ANALYSIS	440500	SALES & SERVICES - EXTERNAL	\$ 32,300.00



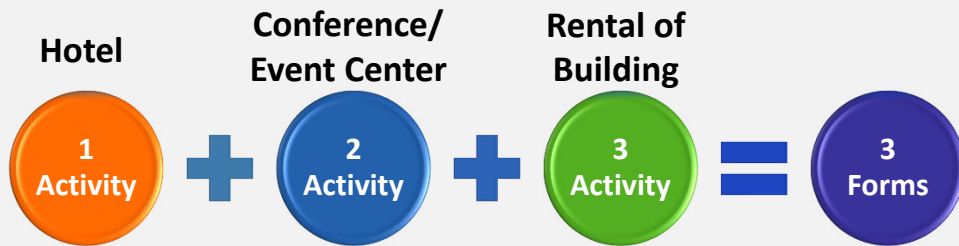
# Sample Report – Multiple Activities

**Accounts Selected for Unrelated Business Income Certification**

Fiscal year	2019				
UBI Unit	9999	UBI Name	University Services		
Fund	Dept	Dept Descr	Account	Account Description	Total
1	149	03900100	442200	HOTEL REVENUE (EXTERNAL)	\$ 255,750.00
2	149	03900200	440500	SALES & SERVICES - EXTERNAL	\$ 25,800.00
3	149	03900300	441600	RENTAL OF REAL PROPERTY (EXTERNAL)	\$ 6,700.00



# Multiple Activities



**Remember:** Multiple Activities require Multiple Certification Forms

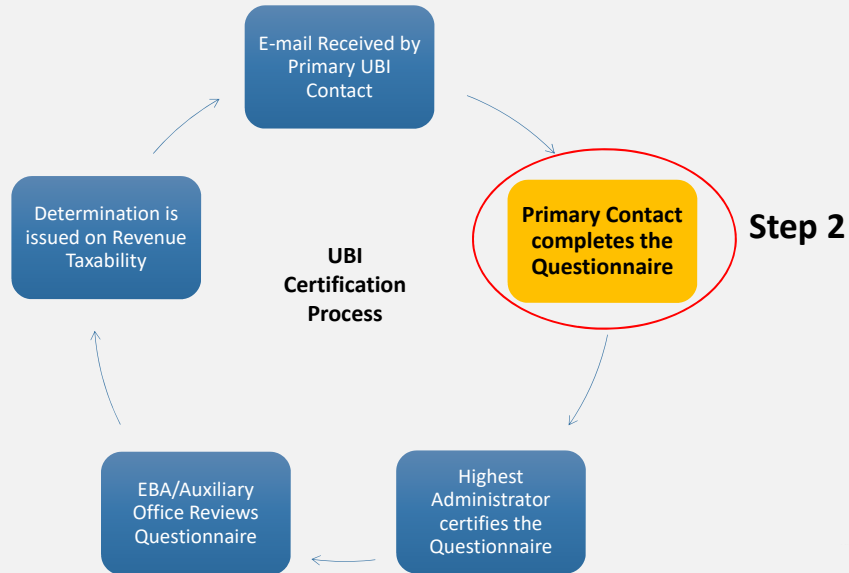
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**STEP 2 – COMPLETE  
QUESTIONNAIRE**

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## Step 2 – Primary Contact Completes Questionnaire



## Primary Contact Form Section

1. Select UBI# provided in notification Email

<b>UBI # *</b> 9997	<b>UBI Name</b> UNIVERSITY LAB SERVICES
------------------------	--

2. Select Activity Category:

<b>Activity Category *</b>
Professional Services
Hotel/Dormitory/Sleeping Facilities
<b>Ticket Sales</b>
Memberships

## Activity Category

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Select the one that best describes your revenue:

Conferences/Training/Workshops	Ticket Sales
Store/Merchandise Sales	Memberships
Student Tuition	Advertising
Lab Activities	Commissions
Rental/Lease/License Activity	Parking and Transportation
Professional Services	Utilities
Hotel/Dormitory/Sleeping Facilities	Other (Space will open to describe)

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## Activity Description

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- Two text boxes provided to describe the activity  
First box has limit of 250 characters
- Provide as much detail/explanation as possible.
- Your chance to tell us “**what you did**” to generate the revenue
- Activity website. Type n/a, if not applicable

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# Activity Description Example

Please describe the activity for which you charge customers and/or collect revenues.

(250 char. max)

We provide continuous diagnostic lab services and testing of water samples from two primary customers (Gator River Management and Gator Bottling company). Samples are tested to verify levels of contaminants. Environmental students conduct all tests

Need more room? Continue description below . . .

and receive course credit for their degree program. We only charge enough to cover the costs of supplies and a portion of the lab director's salary.

List the Website URL for this activity (or type N/A)

[www.bestlabservices.ufl.edu](http://www.bestlabservices.ufl.edu)

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# Example of Activity Descriptions

## LAB SERVICES

### BAD

**We have a lab**

### GOOD

We provide continuous diagnostic lab services and testing of water samples from two primary customers (Gator River Management and Gator Bottling company). Samples are tested to verify levels of contaminants. Environmental students conduct all tests and receive course credit for their degree program. We only charge enough to cover the costs of supplies and a portion of the lab director's salary.

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## Example of Activity Descriptions

WORKSHOPS	
BAD	GOOD
We collect fees from workshops	We host three educational workshops each year on the topic of Business Leadership. Attendees are charged a workshop fee for the one-day workshop. Attendees are UF faculty and staff, along with business leaders from the community. Fees charged cover the cost of printing materials and rental of a meeting space. We do not make a profit on any of these workshops.

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## Departments for Activity

- List all departments and revenue accounts for the Activity
- Automatically pre-populated for the selected UBI number



**Remember:** Certify all selected revenue accounts!

List all of the Department(s) for this Activity (click the ADD button at right for additional rows) Add

UBI #	Fund #	Dept ID#	Dept Name	Account #	Account Description	Revenue Balance	
9997	149	01100010	UL-LAB TEST I	440500	SALES & SERVICES - EXTERNAL	22,500.00	Remove
9997	149	01100020	UL-LAB TEST II	440500	SALES & SERVICES - EXTERNAL	43,000.00	Remove

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## Contacts for the Activity



### Primary Contact

- Person completing the Questionnaire

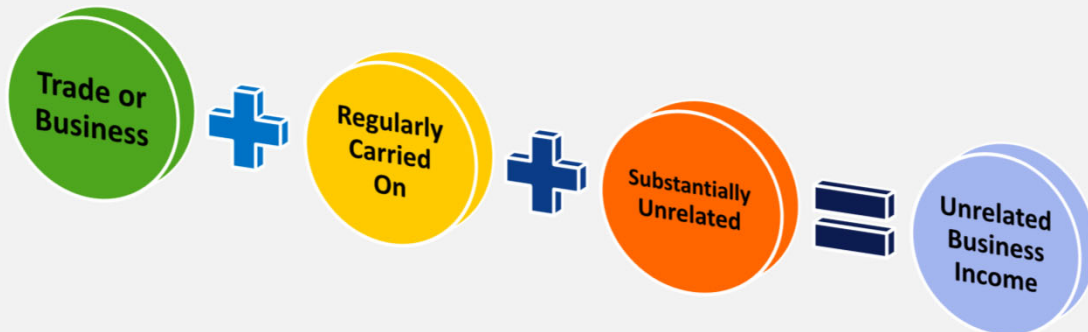


### Senior Departmental Approver

- Person certifying the questionnaire
- **Highest Accountable Administrator** for the unit

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## Section I – General Information



**Remember:** All 3 criteria must be met for revenue to be UBI!

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# Section I - Customer Categories

Estimate revenues by customer categories:

Customer Categories: Percentages must total to 100%

4. Identify the percentage of revenues attributable to all of the customer groups listed to the nearest whole number. (If none, please enter

% Academic Orgs/Other Universities

20

% Gen Public/Corporations

10

% UF Departments

30

% UF Faculty/Staff, Students, or Patients

20

% UF Alumni

10

% UF Affiliates/DSO's

10

Total Percentage

(must equal 100)

100



**Remember:** Customer categories must equal 100%!

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# Section 2 – General Information

- **Credit Card** as Form of Payment
- Information about **Sales Tax**

5. Do you accept credit cards for this activity ? YES

5a. Credit Card Provider(s) - Click the ADD button at right to list additional providers

Provider \*

CASH NET

I-PAY

OTHER

Enter Other Provider

6. Do you charge sales tax for the activity ? NO

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## Section 2 – Potential UBI Exclusion

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Questions related to possible UBI exclusions:

- ✓ Involvement of UF students for educational experience
- ✓ Primarily conducted with volunteer workforce (>85%)
- ✓ Part of Student Government
- ✓ Research related activities

See website for additional information on exclusions.

<http://www.fa.ufl.edu/directives/ubi-exclusions/>

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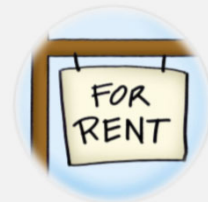
## Section 3 – Rental and License Income

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- If you rent real or tangible property, this section applies to you
- If you do not, answer “no” to question #13 and skip the remaining questions in this section

See website for additional information on rental income.

<http://www.fa.ufl.edu/directives/ubi-exclusions/>



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## Section 4 – Advertising & Sponsorship Income

Answering “yes” will prompt an additional explanation.

### SECTION IV – ADVERTISING / SPONSORSHIP INCOME

18. Is this activity generating revenues from [advertising](#) ?

YES

18a. Describe how the revenue is being generated from advertising.

(250 char. max) \*

We have advertising on the side of our machines.

19. Is this activity generating revenues from a [sponsorship](#) ?

YES

19a. Describe how the revenue is being generated from sponsorship.

(250 char. max) \*

Sponsorships are available for annual events.

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## Last Question

Answer “yes” or “no” for the Activity selected

20. Based on your responses to this questionnaire, do you believe that you have **reportable unrelated business income subject to taxation**?

YES  
NO



**Remember:** All questions must be answered in order to submit to approver

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# Questionnaire Submission Options



Save and Return Later

Submit to Approver

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## Save and Return Later

### Minimum Required Fields to be able to Save:

1. UBI #
2. Activity Category
3. Submitter UFID

#### Activity Details

Fiscal Year Ended 2019	1	UBI #* 9999	UBI Name UNIVERSITY SERVICES	2	Activity Category* Store/Merchandise Sales
---------------------------	---	----------------	---------------------------------	---	---

#### Primary Financial Contact

Enter your UFID as the person completing this form.

3	UFID* 82118890	Name ELLIS, MATTHEW H	Title ACCOUNTANT III	Email MHELLIS@UFL.EDU	Phone (352)294-7237
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## Option 1 - Save and Return Later

### FORM SUBMISSION

Use the **Ready to Submit?** selection box below to choose a submission option:

1. If all questions have been answered and the form is ready to submit to your specified approver, select **"YES"** and then click the "Submit for Approval" button.
2. If you need to save the form so you can return to complete it later, select **"NO"** and then click the "SAVE" button.

**Ready to Submit?\***

NO

SAVE

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## Option 2 - Submit to Approver

### FORM SUBMISSION

Use the **Ready to Submit?** selection box below to choose a submission option:

1. If all questions have been answered and the form is ready to submit to your specified approver, select **"YES"** and then click the "Submit for Approval" button.
2. If you need to save the form so you can return to complete it later, select **"NO"** and then click the "SAVE" button.

**Ready to Submit?\***

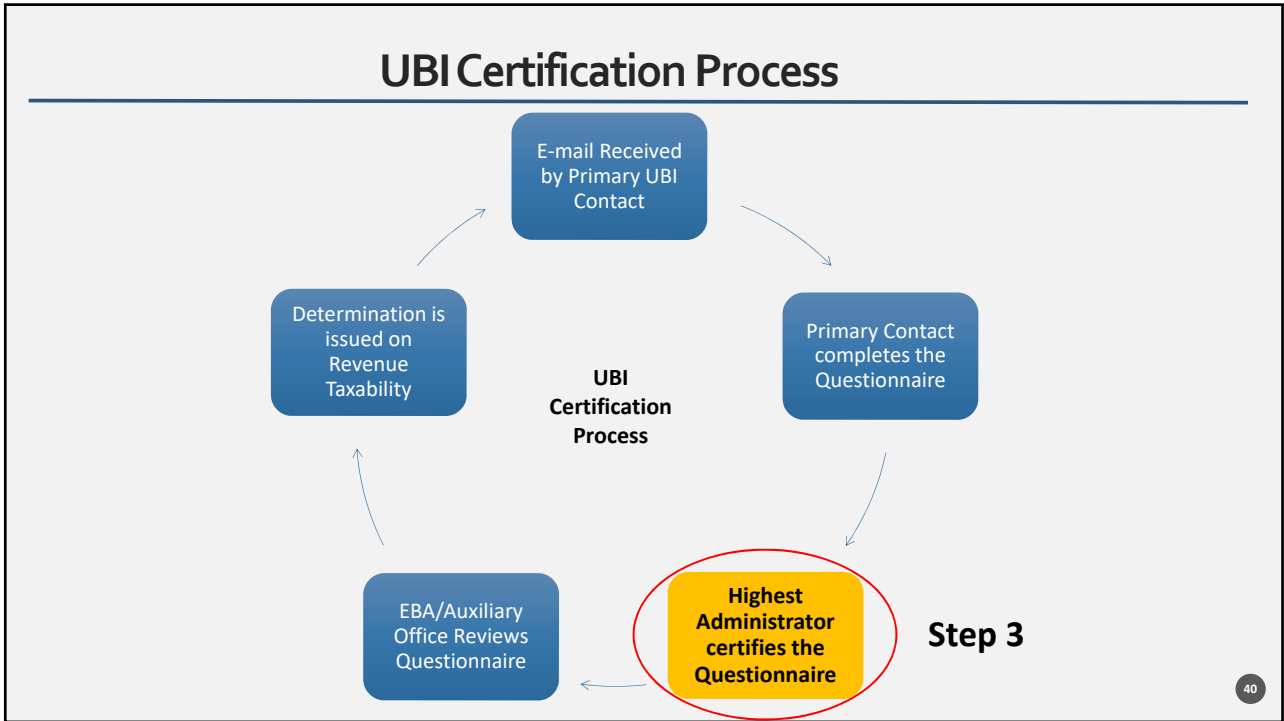
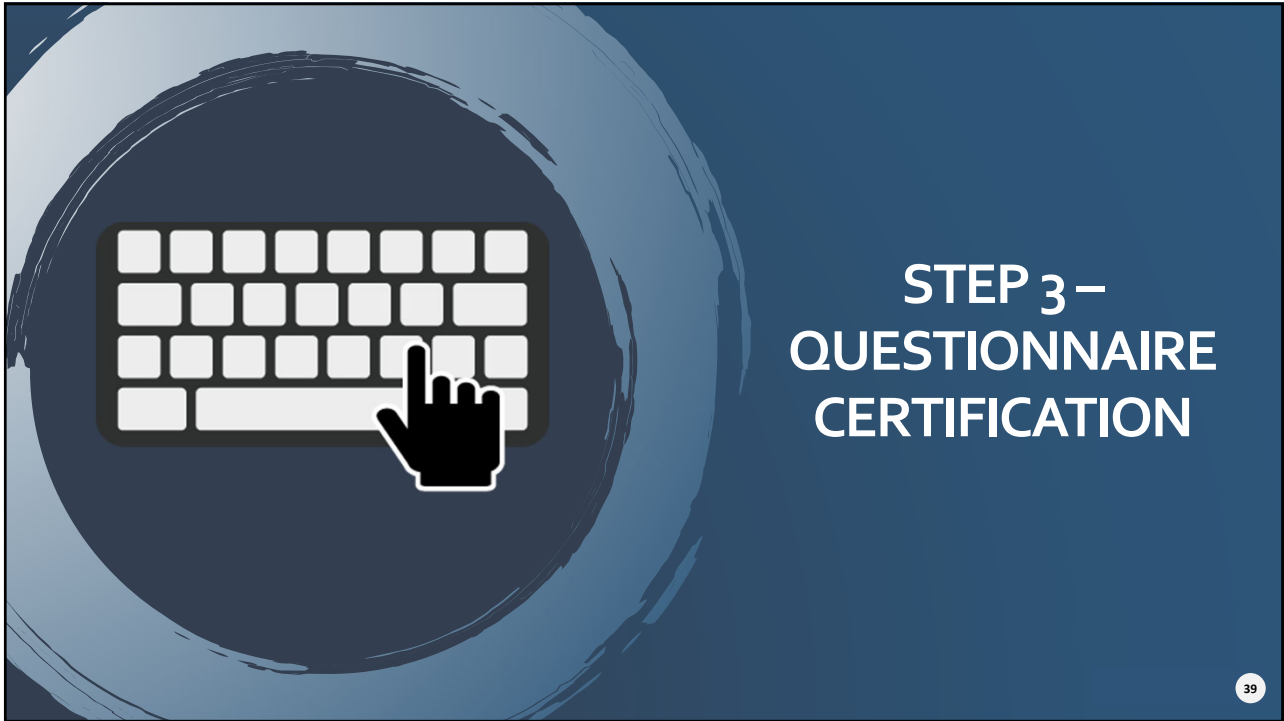
YES

Submit for Approval

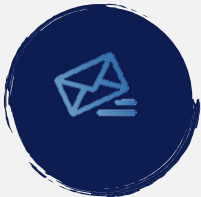


**Remember:** All questions must be answered in order to submit to approver

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# Approver Certification Process



**E-mail**  
Approver receives request to certify



**Link**  
Approver follows link to access the form



**Edit & Certify**  
Revisions are made, if needed  
Approver certifies the activity

# "Request to Certify" E-mail

ubi-tax@ad.ufl.edu  
Auxiliary has Received Your... 8:55 AM  
Thank you for submitting

ELLIS, MATTHEW H has submitted an Unrelated Business Income (UBI) Questionnaire that **needs your review and certification** for the activity below:

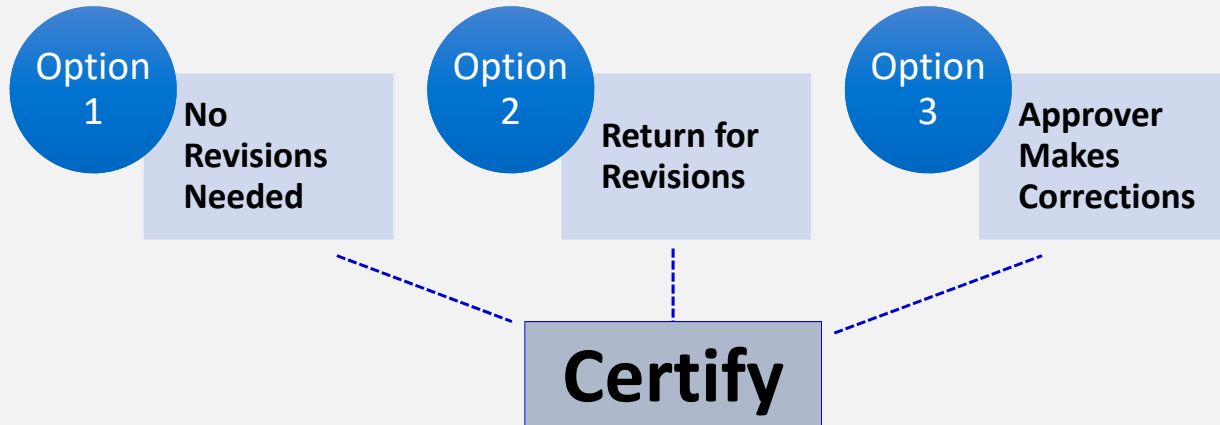
Form #	UBI #	UBI Description	Activity
47	9997	UNIVERSITY LAB SERVICES	Lab Activities

You can access the information submitted in the UBI Questionnaire and Certification by clicking the link below. You will be asked to authenticate with your Gatorlink credentials.  
<https://docs.erp.ufl.edu/appnet/Workflow/WFLogin.aspx?lifeCycleID=213&QueueID=361&DocID=25950306>

If the information is correct, please certify the questionnaire by clicking the "Certify" button above the form. If the information is incorrect, please click the "Needs Revision(s)" button to return the form to the submitter for corrections. Once the form is approved, it will be forwarded to the Auxiliary Accounting Team.

**Deadline:** All UBI Questionnaire and Certification forms must be submitted by **November 1, 2019**.

# Approver Actions



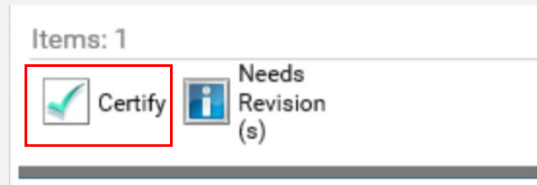
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# Certification Form – Approver View

The screenshot shows the OnBase interface for the 'Unrelated Business Questionnaire & Certification' form. At the top, there is an 'Inbox' section with a list of items. One item is highlighted in blue: 'UBI Questionnaire 2019 - Form 47 - UBI# 9997 (UNIVERSITY LAB SERVICES) - Lab Activities - 9/25/2019 - AWAITING DIRECTOR APPROVAL'. Below the inbox, a red-bordered box highlights the 'Items: 1' section, which contains two items: 'Certify' (with a green checkmark icon) and 'Needs Revision(s)' (with an information icon). Below this, the form title 'Unrelated Business Questionnaire & Certification' is displayed, followed by the 'BEFORE YOU BEGIN:' section with instructions. At the bottom, there are fields for 'Forms #', 'Form Status', 'Activity Details', 'Fiscal Year Ended', 'UBI #', 'UBI Name', and 'Activity Category'.

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## Approver Option 1 – No Revisions Needed



By selecting “Certify” button, the approver certifies that the questions answered about the selected activity are correct.

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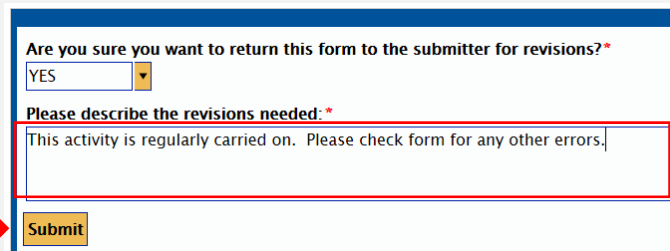
## Approver Option 2 – Return for Revisions

1



The “Needs Revisions” button sends the current form back to the submitter for revisions and creates a note allowing the approver to state why revisions are needed.

2



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## Returned for Revisions Email

The Unrelated Business Income (UBI) Questionnaire and Certification has been returned for revisions for the activity below:

Form #	UBI #	UBI Description	Activity
47	9997	UNIVERSITY LAB SERVICES	Lab Activities

**Revision Reason:** This activity is regularly carried on. Please check form for any other errors.

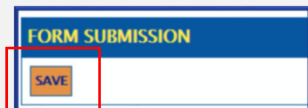
You can access the information submitted in the **UBI Questionnaire and Certification** form by clicking on the link below:

<https://docs.erp.ufl.edu/appnet/Workflow/WFLogin.aspx?LifeCycleID=213&QueueID=340&DocID=25950306>

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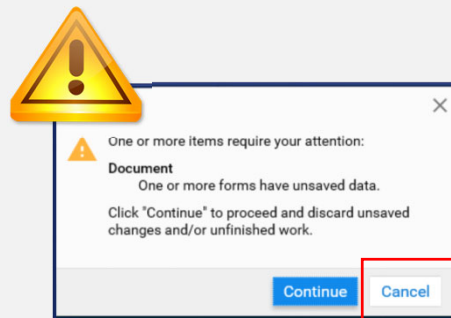
## Approver Option 3 –Makes Changes

- Approver can make changes directly to the Questionnaire
- **Must save before certifying**



A screenshot of a 'FORM SUBMISSION' dialog box. The title bar is blue with the text 'FORM SUBMISSION' in white. Below the title bar, there is a 'SAVE' button in a small orange box, which is highlighted by a red rectangular box. To the right of the 'SAVE' button is a larger white input field.

**Error if didn't  
save the form**



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# Retrieving Saved Forms

## From E-mail Notification or UBI Website

FIND MY UBI CERTIFICATION

Form Number	UBI Number	UBI DESCRIPTION ▽ Contains...	ACTIVITY ▽ Contains...	FORM STATUS ▽ Contains...
91	9997	UNIVERSITY LAB SERVICES	Lab Activities	AWAITING DIRECTOR APPROVAL
90	9998	UNIVERSITY BUSINESS	Lab Activities	AWAITING DIRECTOR APPROVAL

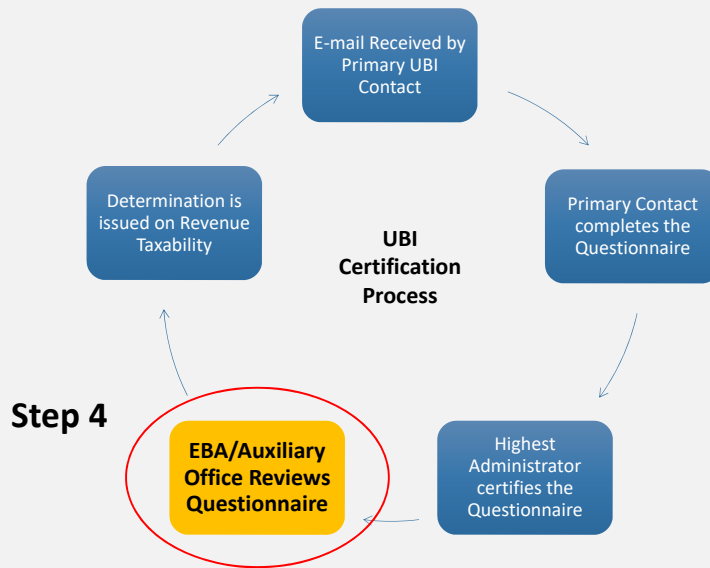
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**STEP 4 –  
QUESTIONNAIRE  
REVIEW**

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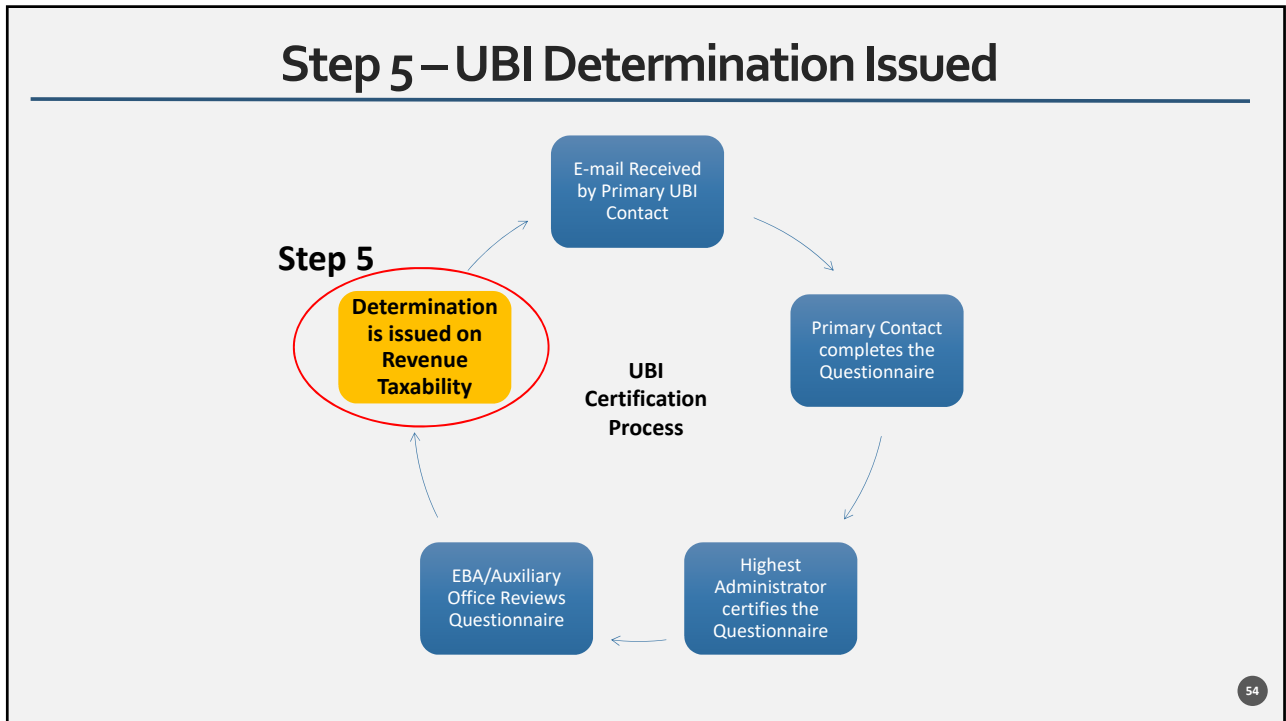
## Step 4 – EBA/Auxiliary Reviews Questionnaire



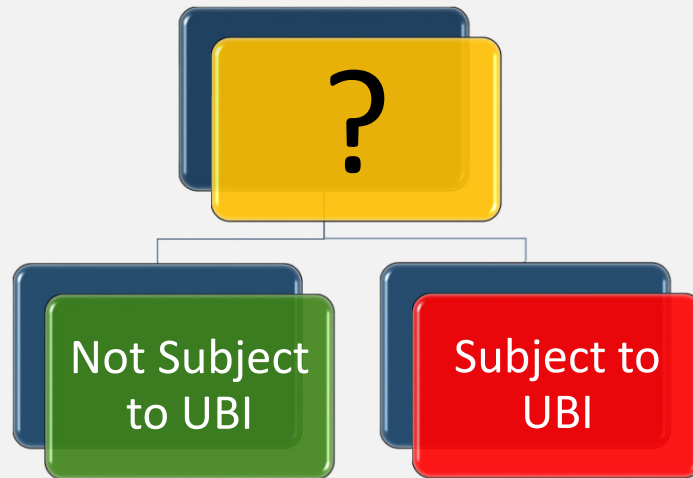
## Auxiliary/ EBA Office



- Review submitted Questionnaires
- Request additional information
- Return to submitter for revisions



# UBI Determination



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## E-mail - Revenue **Not** subject to UBI

ubi-tax@ad.ufl.edu  
UBI Tax Determination - Fo... 12:52 PM  
The Unrelated Business

The Unrelated Business Income (UBI) Questionnaire and Certification for the fiscal year ending June 30, 2019 has been reviewed by the Auxiliary Accounting for the activity below:

Form#	UBI #	UBI Description	Activity
47	9997	UNIVERSITY LAB SERVICES	Lab Activities

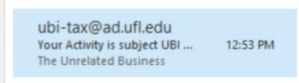
Based on the responses and any additional documentation, it has been determined that this activity is **not subject to unrelated business income taxation (UBIT) for the fiscal year 2019.**

This determination has been made based on the following factor(s):

While the activity may not be subject to UBIT for this reporting period, it must continue to be evaluated. If the business model or activities change significantly or if you engage in new activities that have not already been reviewed, please notify Auxiliary Accounting at [ubi-tax@ad.ufl.edu](mailto:ubi-tax@ad.ufl.edu).

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## E-mail - Revenue **Subject** to UBI



The Unrelated Business Income (UBI) Questionnaire and Certification for the fiscal year ending June 30, 2019 has been reviewed by the Auxiliary Accounting for the activity below:

Form#	UBI #	UBI Description	Activity
50	9999	UNIVERSITY SERVICES	Hotel/Dormitory/Sleeping Facilities

Based on the responses and any additional documentation, it has been determined that this activity **may be subject to unrelated business income taxation (UBIT) for the fiscal year 2019.**

### Next Steps

1. Please email the relevant financial data for the activity using the Excel **UBI Financial Statement Template** to [ubi-tax@ad.ufl.edu](mailto:ubi-tax@ad.ufl.edu). The template is available on the **UBI Website**.
2. Submit your financial data, including any supporting documentation, no later than **November 15, 2019**.
3. After review of the financial data and any additional questions, Auxiliary Accounting will notify you regarding the final determination.
4. Should the activities generate a net profit for the year, chartfield information will be requested to assess the corresponding Federal and Florida taxes.

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## Revenue Subject to UBI

- Financial Statement Workbook will be required
  - Deadline Nov. 15<sup>th</sup>
- Financial Statement template available on UBI Website  
<http://www.fa.ufl.edu/directives/ubi-questionnaire-and-certification/>

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## Reminders

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If you started the form but not completed

- automated e-mail every 7 days

Needs review by approver

- automated e-mail every 7 days

You have not started the form

- automated e-mail after 20 days from original e-mail notification

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## Open Labs

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- ✓ October 11<sup>th</sup> – 10:00 a.m. – 12:00 p.m.
- ✓ October 17<sup>th</sup> – 1:00 p.m. – 3:00 p.m.
- ✓ October 25<sup>th</sup> - 10:00 a.m. – 12:00 p.m.

Registration Link on UBI website.

<http://www.fa.ufl.edu/directives/ubi-questionnaire-and-certification/>

Location: East Campus, 2046 NE Waldo Road P.O. Box 113202

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## Resources – UBI Certification Website

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- Sample completed questionnaire
- Step-by-step instructional guide
- Detailed explanation of each UBI Certification question
- Frequently Asked Questions

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## You are making a difference!

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Each correctly completed  
questionnaire



Fiscal Compliance of the  
University



UBI Certification Training 2019

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# Auxiliary/EBA Team



**Olga Weider**  
Assistant Controller



**Matthew Ellis**  
Accountant III



**Alexander Hernandez**  
Accountant III



**Doris Flores**  
Accountant II

Phone: 352-294-7273  
E-mail: [ubi-tax@ad.ufl.edu](mailto:ubi-tax@ad.ufl.edu)

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[ubi-tax@ad.ufl.edu](mailto:ubi-tax@ad.ufl.edu)

352-294-7273

Sign up for ListSrv:  
Tax\_SERVICES-L  
UF-AUX-CONTACTS-L



**We are here  
to help!**

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