

UNRELATED BUSINESS INCOME (UBI) QUESTIONNAIRE & CERTIFICATION SAMPLE FORM

Before you Begin

- ▶ Allow about 15 minutes to complete this form.
- ▶ Submission instructions are at the bottom. You can choose to answer all the questions now or save your progress and return later. In either case, you will be emailed a link to the form for your reference.

Form # Form Status
46 COMPLETED

Form # - is automatically assigned and cannot be changed.

Form Status - shows where the form is in the certification process.

Activity Details

Activity Details Section – specifies UBI Number and Activity Category. UBI # is a unique department identifier. Activity Category - describes revenue generated in the selected department/account. If the description of the activity is not shown in the drop-down selection list, choose “Other” and describe.

Activity Details			
Fiscal Year Ended	UBI #*	UBI Name	Activity Category*
2019	9997	UNIVERSITY LAB SERVICES	Lab Activities

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. SAMPLES ARE TESTED TO VERIFY LEVELS OF CONTAMINANTS. ENVIRONMENTAL STUDENTS CONDUCT ALL TESTS AND RECEIVE COURSE CREDIT FOR THEIR DEGREE PROGRAM.

Need more room? Continue description below . . . (250 char. max)

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

Departments/Accounts section - lists departments and accounts related to the activity specified above.

List all of the Department(s) for this Activity (click the ADD button at right for additional rows)						
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
9997	149	01100020	UL-LAB TEST II	440500	SALES & SERVICES - EXTERNAL	43,000.00

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Activity Contacts

Activity Contacts – specifies UFID Number (8 digits) for the person completing the Form (Primary Financial Contact) and the person certifying the form (Senior Departmental Approver).

Activity Contacts				
Primary Financial Contact				
Enter your UFID as the person completing this form.				
UFID *	Name	Title	Email	Phone
12345678	Gator, Alberta	ACCOUNTANT II	alb@UFL.EDU	(352) 123-4567
Senior Departmental Approver				
Enter the UFID for the <u>highest accountable administrator</u> responsible for certifying this specific activity . Use the 'Tab' key to auto-populate the remaining information.				
Dept. Approver UFID	Name	Title	Email	Phone
88888888	Auxi, Alberto	Dean of Auxil and	alber@UFL.EDU	(352) 111-1111

UBI Annual Questionnaire-Section I

Annual Questionnaire – for detailed explanation of each question, see Auxiliary/EBA website at <http://www.fa.ufl.edu/directives/ubi-questionnaire-and-certification/>

UBI Annual Questionnaire	
Please answer ALL of the following questions.	
SECTION I – GENERAL INFORMATION	
1. Is this activity " <u>regularly carried on</u> " ?	<input type="text" value="NO"/>
1a. <i>How often</i> does this activity occur during a typical year and for <i>what duration</i> ? (Describe in detail)	
(250 char. max) *	
<input type="text" value="APPROXIMATELY EVERY OTHER MONTH (6-7 TIMES ANNUALLY)"/>	
2. Does the department have a <u>profit motive</u> in conducting this activity ?	<input type="text" value="NO"/>
3. Does this activity contribute importantly to UF's tax-exempt educational and/or research purposes and mission ?	<input type="text" value="YES"/>

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UBI Annual Questionnaire-Section I

Customer Categories – break down the revenues for FY2019 for the selected Activity by each customer category (percentage estimate). For customer category definitions, please see the Auxiliary/EBA website at <http://www.fa.ufl.edu/directives/ubi-questionnaire-and-certification/>

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 "0")

% Academic Orgs/Other Universities 20	% Gen Public/Corporations 20	% UF Departments 60
% UF Faculty/Staff, Students, or Patients 0	% UF Alumni 0	% UF Affiliates/DSO's 0
		Total Percentage ✓ (must equal 100) 100

Credit card activity – if the activity accepts credit cards, list all credit card providers used. If the name of your provider is not shown in the selection list, choose "Other" and add the name of the provider(s).

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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UBI Annual Questionnaire-Section II

Please visit our "UBI Exclusions" webpage for assistance with questions on section II
<http://www.fa.ufl.edu/directive-categories/unrelated-business-income-tax/>

SECTION II – POTENTIAL EXCLUSIONS

7. Does this activity provide UF students with direct education or an educational experience ?
8. Is this activity primarily conducted by a volunteer workforce of 85% or more ?
9. Is this activity conducted as part of Student Government ?
10. Is this activity generating revenues from **University-conducted research** ?
11. Is this activity the **routine testing or inspection of products**, such as for quality control ?
12. Is this activity generating revenues from the sale of animals or byproducts of UF-conducted research ?

UBI Annual Questionnaire-Section III

Section III- reviews UBI transactions related to rental/license services. If your activity does not generate revenue from rental/licensing, please answer no on Question 13, and skip to section IV.

SECTION III – RENTAL/LICENSE INCOME

13. Is this activity generating revenues from rental/lease/licensing of either real or tangible personal property ?
14. Select the type of property that is being rented/leased/licensed.
15. Are any services provided by UF or the department in relation to the rental/lease/license ?
- 15a. Describe the services provided.
(250 char. max) *
16. Is the rental/lease/license payment calculated based on a percentage of profit ?
17. Is this activity generating revenues from the use of sleeping/lodging facilities ?

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UBI Annual Questionnaire-Section IV

Section IV – reviews the revenue generated from the sale of commercial advertisement/sponsorship. If the unit has this type of revenue, a description of the advertisement/sponsorship activity is required.

SECTION IV – ADVERTISING / SPONSORSHIP INCOME	
18. Is this activity generating revenues from <u>advertising</u> ?	<input type="text" value="YES"/>
18a. Describe how the revenue is being generated from advertising. (250 char. max) *	
<input type="text" value="THERE IS ADVERTISING ON THE SIDE OF OUR MACHINE."/>	
19. Is this activity generating revenues from a <u>sponsorship</u> ?	<input type="text" value="YES"/>
19a. Describe how the revenue is being generated from sponsorship. (250 char. max) *	
<input type="text" value="WE HAVE SOME SPONSORS IN CONDUCTING OUR RESEARCH."/>	

Section IV, question 20 – departmental determination of the income classification for UBI.

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

Questions? Contact us

Auxiliary/EBA Office#: 352-294-7273

E-mail: ubi-tax@ad.ufl.edu

ListServ: TAX_SERVICES-L

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