

University of Colorado Denver
Activity Questionnaire for Unrelated Business Taxable Income Determination

Description of the Activity *(please provide a detailed description)*

Is the Activity a “Trade or Business”?

1. Does the activity generate gross income from the sale of goods or services? Yes No
(If NO, skip to question 2)

a. Sales are made or services are provided ...

(select one)

- (1) Only to CU students, faculty, or staff.
 (2) To CU students, faculty and staff and the general public or private industry.
 (3) Only to the general public or private industry.
 (4) Other (describe) _____

b. Expressed as a percentage of total sales, what is the estimated volume of sales to:

(total should equal 100%)

- (1) ___% CU students, faculty, staff or patients
 (2) ___% The general public (or private practice patients)
 (3) ___% Private industry
 (4) ___% Government
 (5) ___% Other (describe) _____

c. Is the activity profitable? Yes No

2. The activity can be characterized as:

(select one)

- a. Traditionally performed by similar exempt organizations.
 b. Conducted in a competitive or commercial manner.
 c. Other (describe) _____

3. Is there a contract to provide goods or services? Yes No
(If YES, please provide a copy of the contract)

4. Is there any research-related activity associated with providing the goods or services?

Yes No

- a. If yes, please explain _____

Is the Activity “Regularly Carried On”?

5. If the activity is also performed by for-profit companies, the activity is carried on by UCD...
(select one)
- a. With the same frequency as it is by for-profit companies.
 - b. With greater frequency than by for-profit companies.
 - c. With less frequency than by for-profit companies.

Is The Activity “Substantially Unrelated” to UCD’s Exempt Purpose?

UCD’s exempt purpose is equivalent to its mission: instruction, research, patient care, and public service.

6. The activity ...
(select one)
- a. Has as its principal purpose to accomplish UCD’s exempt purpose.
 - b. Is related to the exempt purpose only because it generates income that can be used to further UCD’s exempt purpose.
 - c. Is equivalent to the same activity performed commercially by a for-profit company.

Statutory Exemptions

7. The activity ...
(select all that apply)
- a. Is carried out by unpaid volunteers.
 - b. Is carried on primarily for the convenience of students, faculty, staff or patients.
 - c. Consists of selling merchandise substantially all of which has been received as gifts or donations.

Royalties

Royalties are payments associated with a valuable right, such as trademarks, trade names, and copyrights.

9. Does the activity generate income from royalties? Yes No

Certification of Responsible Person

10. Name _____

Telephone _____ Campus Box _____

Signature _____ Date _____