



## Unrelated Business Income (UBI) Questionnaire

Fiscal Year \_\_\_\_\_ College/Department/Center or Institute \_\_\_\_\_ Fund/Org \_\_\_\_\_

**Instructions**

- Consult the UBI Guidelines to determine if the business activity is unrelated and must be reported
- Complete a separate UBI Questionnaire for EACH business activity.
- Provide the Fiscal Year, Department name and FUND where revenue was recorded.
- Only one UBI Certification needs to be signed for all activities conducted by the department.
- If there are no activities to report, specify “NONE” in the Activity Description field of the UBI Certification.
- Complete Questionnaire and Certification annually. Submit to International Tax Office, MS 4B2 or [inttax@gmu.edu](mailto:inttax@gmu.edu)

**Describe the business activity:**

Yes/No	Question	Comments
	Are you selling goods or providing services that generate revenue? IF yes, who are the purchasers of the goods/services? Please be specific.	
	Does your sales price or service fee vary depending on the customer?	
	Is the activity conducted on a “regular” basis? (i.e., year-round, seasonal)	
	Is the activity conducted with a profit motive?	
	Is the activity substantially related (a causal relationship exists) to accomplishing the mission of the university?	
	Do you receive federal or state funding to support the activity?	
	Do you receive funding from research grants to support the activity?	
	Are Mason students participating in the activity as part of their educational experience?	
	IF “Yes” to question #8, are Mason students receiving course credit?	
	Do Mason faculty or staff participate in the activity, assisting in the overall accomplishment of the exempt purposes of the university?	
	Does the activity involve selling donated goods?	
	Do volunteers (students or non-students) participate in the activity?	
	Is the activity performed for the convenience of current university students, faculty, staff or patients?	
	Is the activity conducted in a remote location which is relatively inaccessible to the public?	
	Does the activity generate revenue from the rental of <b>only real property (real estate)?</b>	
	IF “Yes” to question #15 does the department <b>provide any personal services</b> in connection with the rental of real property? Please describe.	
	Does the activity generate revenue from the rental of a mix of <b>both real and personal property?</b>	
	Does the activity generate revenue from the sale of commercial advertisements (or underwriting) in a university publication?	
	Based on the UBI Guidelines and Questionnaire, are you classifying the business activity described above as unrelated and reporting it on the UBI Certification?	