

# Unrelated Business Income Tax Research Questionnaire

Please complete basic information for each sponsored award:

a. OSP # \_\_\_\_\_ b. Project \_\_\_\_\_ c. Task \_\_\_\_\_ d. Award \_\_\_\_\_ e. Award Amt \_\_\_\_\_

**Subject to UBIT:                      YES                      NO**  
**For Research & Tax Accounting Office / OSP Use Only**

f. Project Name \_\_\_\_\_ g. Sponsor Name \_\_\_\_\_

h. Project Description \_\_\_\_\_

1. Is the research sponsored (either directly or with flow-thru funds) by either federal, state, or local government?  Yes  No

- ♦ If the answer is **YES**, go to Number 7.
- ♦ If the answer is **NO**, go to Number 2.

2. The following questions relate to clinical trials and drug studies only.

2a. Is the research a clinical drug study done for the purposes of certification through FDA approval?  Yes  No

2b. Is the research being done primarily for patient benefit (direct patient treatment in the study)?  Yes  No

- ♦ If the answer to "2a" is YES and "1" is NO, go to Number 7.
- ♦ If the answer to "2a" is NO, go to Number 3.

3. Does the work require scientific expertise to formulate or verify facts or natural laws (as opposed to repetitive work or routine testing)?  Yes  No

4. Does the testing add knowledge within a scientific field (versus testing for quality control for certification purposes)?  Yes  No

5. Is the research scientific in nature? Check the **YES** box if **EITHER** Number 3 or Number 4 is **YES**; otherwise check the **NO** box.  Yes  No

- ♦ If the answer is NO, go to Number 7.
- ♦ If the answer is **YES**, go to Number 6.

6. Is the scientific research conducted for the public interest? (To answer Number 5, complete items 5a through 5e)

5a. Research results will be made available to the public?  Yes  No

5b. Research aids in discovering a cure to a disease?  Yes  No

5c. Research aids in developing or retaining industry in the area / community?  Yes  No

5d. Research is directed toward benefiting the public?  Yes  No

5e. Research aids in scientific education of university students?  Yes  No

5f. If any item within Number 6 is marked **YES**, please provide a brief statement explaining "**WHY**" or "**HOW**" the research is scientific and in the public interest. (Please do not describe what the research is).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Thank you for your time and efforts in completing this form. Please read, sign and date below.

I understand that this form is used as a decision tool to help distinguish whether sponsored research activities are related or unrelated taxable business income. I also understand that the initial decision regarding the classification of the sponsored research will be made relying upon the conveyed through this form. However, the decision made could be refuted by the IRS. I certify that all information provided above is accurate and complete to the best of my knowledge.

Name (Print) \_\_\_\_\_

Phone # \_\_\_\_\_

Signature \_\_\_\_\_

Date                      /                      /                      /

Please address questions regarding this form to Jerome Jackson, Research & Tax Accounting, P.O. Box 6001, 293-4002 Ext. 2438  
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