

# University of Nevada, Reno

## Unrelated Business Income Tax Research Questionnaire

**For Controller's Office/OSP Use Only**

Subject to UBIT?      Yes      No

OSP #		Account #		Award #		Award \$	
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Project Name:		Sponsor Name:	
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Project Description:

**NOTE:** When describing the project, describe the purpose and scope of the project in as much detail as possible. Please do NOT use acronyms, abbreviations or research specific jargon when describing the project. The University of Nevada, Reno (UNR) controller's office financial accountant must be able to clearly understand the purpose and scope of the project in order to make a determination as to whether or not the project is subject to Unrelated Business Income Tax ("UBIT") as defined by the Internal Revenue Service.

**Please answer the following questions regarding the above research project.**

1. Is the research sponsored directly or with flow-through funds by either the federal, state or local government? YES      NO  
If **YES**, skip to the certification section at the end of the questionnaire. If **NO**, please continue to question 2.
  
2. Please indicate if the research conducted in the public interest in any of the following ways:
  - 2a. Including patents, copyrights, etc., will the research results be made available to the public? YES      NO  
If **YES**, in what way?
  
  - 2b. If the activity results in a patent, copyright, or formulae who will own such intangible assets?
  
  - 2c. If the sponsor owns the patent, copyright, formulae, etc., will they share usage with UNR? YES      NO
  
  - 2d. Was the research conducted for the purpose of encouraging the development or retention of industry? YES      NO
  
  - 2e. Was the purpose of the research directed toward benefiting the general public? YES      NO  
If **YES**, please explain:
  
  - 2f. Did the research aid in the scientific education of university students? YES      NO  
(This would apply only in the learning of scientific principles and/or the application of scientific knowledge by the students, not through repetitive or routine activities.)  
If **YES**, please describe how the activity aids in the scientific education of students:

- |                                                                                                                                                                                                                                                                                                                            |     |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 3. Is the research a clinical test of a drug for a commercial pharmaceutical company?<br>If <b>YES</b> , continue to question 3a. If <b>NO</b> , please skip to question 4.                                                                                                                                                | YES | NO |
| 3a. Will the clinical testing of the drug enable the commercial pharmaceutical company to obtain FDA approval?<br>If <b>YES</b> , was the clinical trial testing conducted before or after FDA approval?      BEFORE      AFTER<br>If <b>AFTER</b> , continue to question 3b. If <b>BEFORE</b> , please go to question 3c. | YES | NO |
| 3b. If the clinical testing was conducted after FDA approval, could the testing be considered testing for public safety of the drug?                                                                                                                                                                                       | Yes | No |
| 3c. Is the clinical testing being performed for the benefit of patients who suffer from diseases, and was the drug administered in a test situation directly to patients in the hopes that the drug would cure or stop the progression of the disease?                                                                     | Yes | No |
| 3d. Does the clinical testing directly relate to patient care?                                                                                                                                                                                                                                                             | Yes | No |
| 3e. Were the drugs administered to test metabolic levels and toxicity levels?                                                                                                                                                                                                                                              | Yes | No |
| 3f. Does the clinical testing add to the body of scientific knowledge concerning the treatment of disease?<br>If <b>YES</b> , in what way?                                                                                                                                                                                 | Yes | No |
| 4. Does the research require ordinary or routine testing such as efficiency surveys, management studies or consumer surveys?                                                                                                                                                                                               | Yes | No |
| 5. Does the research require ordinary or routine testing and inspection of materials or products?                                                                                                                                                                                                                          | Yes | No |
| 6. Does the research demonstrate the development of a model, process, product, formula, property or improvement to an existing model, process, product, formula or property?                                                                                                                                               | Yes | No |
| 7. Does the research include testing and inspection of materials or products and the designing or construction of equipment, buildings, prototypes or models?                                                                                                                                                              | Yes | No |

Thank you for taking the time to complete this form. Your assistance helps the UNR controller's office financial accountant ensure that UNR is in compliance with Internal Revenue Service rules and regulations regarding research activities of tax-exempt organizations.

**Certification**

I understand this form is used as a decision tool to help determine whether or not the research activity should be classified as Unrelated Business Income (UBI). I also understand the initial determination by the UNR controller's office financial accountant as to the classification of the research activity will be made using the information conveyed on this form. However, the UNR controller's office financial accountant and/or the Internal Revenue Service reserves the right to request additional information in support of the determination made by the UNR controller's office financial accountant. I certify all information provided above is accurate and complete to the best of my knowledge.

Principal Investigator Name: \_\_\_\_\_ Email: \_\_\_\_\_

Signature and Date: \_\_\_\_\_ Phone: \_\_\_\_\_