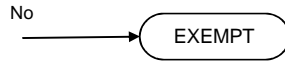


Identifying Unrelated Business Income

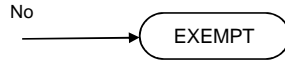
I. GENERAL

Does the activity generate income from the sale of goods or the performance of services?



Yes

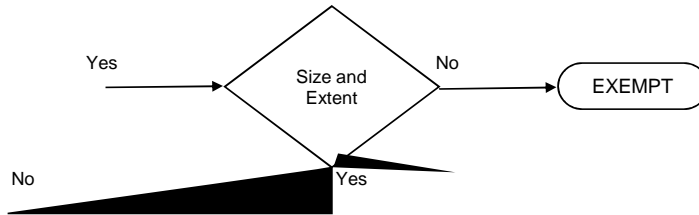
Is the activity regularly scheduled and frequently carried on?



Yes

Does the activity contribute substantially to the instructional or research purpose of the University?

If so, is the related activity carried on to a size and extent larger than necessary to accomplish the exempt purpose?



No

II. STATUTORY EXCEPTIONS

Does the activity exist primarily for the convenience of the University's students, faculty, staff or patients?

Yes

No

Identifying Unrelated Business Income

(CONTINUED)

