

**MICHIGAN STATE UNIVERSITY
UNRELATED BUSINESS INCOME TAX (UBIT)
FEE FOR SERVICE QUESTIONNAIRE**

PART I: ACCOUNT OVERVIEW *(Required for all accounts)*

Account Number: _____

Department: _____

Contact For Follow-Up Questions: _____

Project Name: _____

If there are multiple projects tracked within the same account number, complete a separate questionnaire for each project. For these purposes, a "project" refers to a line of service (not each customer), which may be indicated by separate billing rates.

Project Description:

Describe the purpose and scope of the project, including details about the sponsors/customers, student involvement, and market competition indicated below. Please do not use any acronyms, abbreviations, or complex scientific terms unless accompanied by an explanation. The MSU Office of Tax Services needs to clearly understand the project in order to determine if it is subject to UBIT.

(Please attach additional pages if necessary)

Type Of Sponsors/Customers:

Select all that apply.

- MSU departments/employees/students
- Government entities
- Other third parties *(If selected, Part II is required)*

Student Involvement:

Must be part of students' required coursework that is incorporated into their educational curriculum, not a job that is separate from their degree.

- Yes
- No

Market Competition:

Are there for-profit entities that offer similar services to those that were performed?

- Yes
- No

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PART II: PROJECT DETAILS *(Required for accounts with other third parties as sponsors/customers)*

	Yes	No
1. Scientific		
a. Is the project supervised and designed by professionals?	<input type="radio"/>	<input type="radio"/>
b. Is the project designed to solve a problem through use of a scientific method?	<input type="radio"/>	<input type="radio"/>
c. Does the project have a research goal that consists of discovering a demonstrable truth?	<input type="radio"/>	<input type="radio"/>
2. Research		
a. Does the project involve the ordinary testing or inspection of materials or products?	<input type="radio"/>	<input type="radio"/>
b. Does the project involve the designing or construction of equipment or buildings?	<input type="radio"/>	<input type="radio"/>
c. Does the project involve services where:		
i. a standard procedure is used?	<input type="radio"/>	<input type="radio"/>
ii. no intellectual questions are posed?	<input type="radio"/>	<input type="radio"/>
iii. work is routine and repetitive?	<input type="radio"/>	<input type="radio"/>
iv. procedure is merely a matter of quality control?	<input type="radio"/>	<input type="radio"/>
3. Public Interest		
a. Will MSU be able to make the results of the project (including any patents, copyrights, processes, or formulae resulting from the project) available to the public on a nondiscriminatory basis?	<input type="radio"/>	<input type="radio"/>
b. Is the project being performed for the United States, or any of its agencies or instrumentalities, or for a State or political subdivision thereof?	<input type="radio"/>	<input type="radio"/>
c. Is the project directed toward:		
i. aiding in the scientific education of MSU students?	<input type="radio"/>	<input type="radio"/>
ii. obtaining scientific information which will be published in a form that is available to the interested public?	<input type="radio"/>	<input type="radio"/>
iii. discovering a cure for a disease?	<input type="radio"/>	<input type="radio"/>
iv. aiding a community or geographical area by attracting new industry to the community or area, or by encouraging the development of, or retention of, an industry in the community or area?	<input type="radio"/>	<input type="radio"/>
d. Is all of the work on the project being performed by MSU employees and students?	<input type="radio"/>	<input type="radio"/>