

# **Unrelated Business Income Tax (“UBIT”)**

## **Special Circumstances and Guidelines**

### **2. Concession Sales**

If the University makes concession sales to students, faculty, and staff, the activity falls within the convenience exception and is not treated as an unrelated trade or business. Also, if the concessions are sold to anyone (including the general public) at a related event, such as a football game and a student play, the concession sales are treated as an integral part of the event and not subject to the UBIT.