

Unrelated Business Income Tax (“UBIT”)

Special Circumstances and Guidelines

5. Recreational and Athletic Facility Membership Fees

Usage of the recreation and athletic facility to students, faculty, and staff are considered for the convenience of the University members.

The following groups are not considered University members for UBIT purpose: (a) spouses and children of students and university employees; (b) alumni of the University; and (c) guests of the members. Membership fee income collected from these groups are subject to UBIT (IRS Tech. Adv. Mem. 9645004).