

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

## **Special Circumstances and Guidelines**

### **7. Entertainment Events**

Entertainment event conducted in which the students put on the event are treated as related activities, even if a substantial portion of the audience and revenues come from the general public.

Entertainment events with UBI issue are those events involved professional entertainers. These events should be carefully reviewed to determine if they are consummated for related educational purpose. Events that conducted in a manner not distinguishable from those of a commercial promoter and arena are unrelated and not exempt.