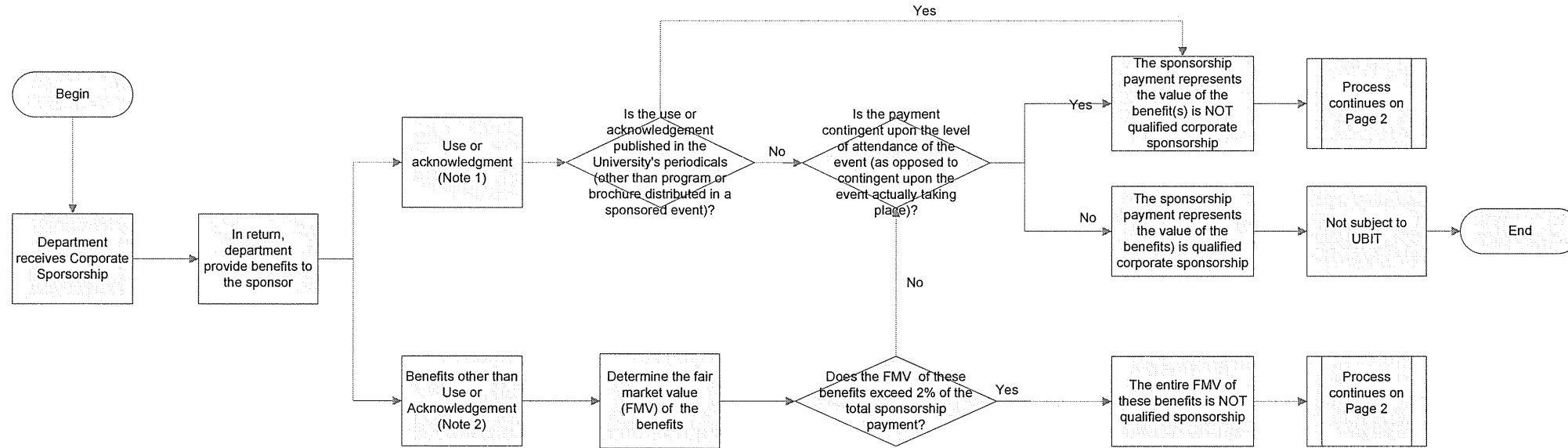


Determination of Qualified Corporate Sponsorship – Not Subject to Unrelated Business Income Tax (UBIT)



Note 1: Use or Acknowledgment:

- Exclusive Sponsor Agreement
- Logos and slogans that do not contain qualitative or comparative descriptions of the payor's products, services, facilities or company
- A list of the payor's locations, telephone numbers, or internet address
- Value-neutral descriptions, including displays or visual depictions, of the payor's product-line or services
- The payor's brand or trade names, and product/service listings.
- Does not include advertising the sponsor's products or services (Note 3)

Note 2: Benefits provided to the sponsor other than use or acknowledgment may include:

- Advertising (Note 3)
- Exclusive Provider Arrangement to limit the sales, distribution, viability, or use of competing products, services, or facilities in connection with the sponsored activities;
- Rights to use the University's intangibles, such as name, logo and mailing lists
- Goods, services, facilities or other privileges

Note 3: Advertising

- Messages containing qualitative or comparative language (unless such language is an established part of the sponsor's identity)
- Price information or other indications of savings or value
- An endorsement
- An inducement to purchase, sell, or use any company, service, facility or product.

Determination of Nonqualified Corporate Sponsorship Subject to Unrelated Business Income Tax (UBIT)

