


THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore Drive
Long Beach, California 90802-4275
(562) 951-4610

Date: September 10, 2004

Code: AD 04-04

To: Campus Tax Coordinators

From: George V. Ashkar
Senior Director, Controller
Financial Services, Accounting


Digitally signed by George Ashkar
DN: cn=George
Ashkar, o=CSU
Chancellor's
Office, c=US
Date: 2004.09.13
09:33:51 -0700
Location: Long
Beach

DUE DATE: Nov. 1, 2004

Subject: Unrelated Business Income Tax Worksheet

Attached is the Unrelated Business Income Tax Worksheet. The worksheet is to be completed by the campus and returned to the Chancellor's Office to facilitate the preparation and filing of the systemwide Form 990-T tax return. Also attached is information that may be used to assist the campus in completing the worksheet, including:

- Campus Tax Coordinator Roster
- Income Summary Worksheet
- Expense Summary Worksheet
- Depreciation Worksheets
- Prior Years Depreciation Schedule
- Prior Year Taxable Income Listing
- Tax Worksheet
- 2003 Instructions for Form 990-T
- IRS Publication 598, Tax on Unrelated Business Income of Exempt Organizations (Rev. March 2000)

The Prior Years Tax Worksheet displays the tax liability or net operating loss carry-forward from fiscal years 1995/96 through 2002/03 for each campus. Campuses with a tax liability will be billed for any net tax liability after the 2003/04 990-T has been completed.

For your convenience we have made the worksheets available online in Excel format, and can be found here at Attachment A.

If you have any questions, please contact Raquel Bazan at (562) 951-4637 or e-mail rbazan@calstate.edu

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Distribution:

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