

**Unrelated Business Income Certification**  
**Pittsburg State University**

Pittsburg State University is exempt from federal taxation on income generated from activities that are substantially related to its mission of instruction, research, and public service. Certain revenue generating activities may generate taxable income (Unrelated Business Income or UBI) if ALL of the following criteria are met:

- Revenue is generated from an activity involving the sale of goods or the performance of services (advertising, royalties, non-educational merchandise sales, etc.)
- The activity is regularly carried on (monthly, annually, seasonally, etc.)
- The activity is not substantially related to PSU's exempt purposes (instruction, research, public service)

Fiscal Year 2023 Unrelated Business Income certification:

This department did not participate in revenue generating activities that could be considered Unrelated Business Income in Fiscal Year 2023

This department participated in revenue generating activities that could be considered Unrelated Business Income in Fiscal Year 2023 and is submitting UBI Questionnaires for each activity

---

Department Name

---

Dean, Director, or Chair Name

---

Dean, Director, or Chair Signature

---

Date