


THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Due Date: October 8, 2001

Date: August 27, 2000 **Code:** AD 01-0

To: Campus Tax Coordinators


From: William P. Musselman
Director of Accounting
Business and Finance

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:

- Depreciation Worksheet
- Prior Years Depreciation Schedule
- Campus Tax Coordinator Roster
- Prior Year Taxable Income Listing
- Prior Years Tax Worksheet
- Suggested Income Tax References
- 2000 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 carryforward from fiscal years 1995/96 through 1999/2000 for each campus. Campuses with a tax liability will be billed for any net tax liability after the 2000/01 990-T has been completed.

If you have any questions, please contact Mark Osborne at (562) 951-4610 or e-mail mosborne@calstate.edu

WPM:MO:alr AD 01-07

Attachments

Distribution: without attachments

Presidents
Vice Presidents for Administration
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