

THE CALIFORNIA STATE UNIVERSITY  
Office of the Chancellor  
401 Golden Shore Drive  
Long Beach, California 90802-4210  
(562) 951-4610

**Due Date:** January 5, 2001

**Date:** November 27, 2000 **Code:** AD 00-08

**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
- 1999 Instructions for Form 990-T
- IRS Publication 598, Tax on Unrelated Business Income of Exempt Organizations (Rev. Feb 98)

The Prior Years Tax Worksheet displays the tax liability or net operating loss carryforward from fiscal years 1995/96, 1996/97, 1997/98 and 1998/99 for each campus. Campuses with a tax liability will be billed for any net tax liability after the 1999/2000 990-T has been completed.

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

WPM:tp AD 00-08

Attachment

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<b>Distribution:</b>	Presidents (without attachments) Vice Presidents for Administration Financial Managers	Accounting Officers Mr. Richard P. West Mr. Mark Osborne
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