

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
ADVERTISING	Sale of commercial advertising space in campus newspapers, journals, magazines, or other periodicals.	R	IRC 513(c)	The sale of general consumer advertising in an exempt organization's publication is an unrelated trade or business since it does not contribute importantly to the organization's exempt purpose.
	Sale of commercial advertising and underwriting time on a campus radio station. Students assist in subscription drives and underwriting and advertising sales programs.	E	Reg. 1.513-1(d)(4)(iv)	The sale of general consumer advertising and underwriting by students contributes importantly to the University's educational purpose through the training of students.
	Sale of advertising space in souvenir programs for sports events (or music or drama performances).	E	Reg. 1.513-1(c)(2)(ii)	The sale of advertising in programs for sports events (or music or drama performances) is not considered to be regularly carried on.
	Sale of commercial advertising in sports media guides. Sales are made by a full-time person throughout the year.	R	TAM 9147007 PLR 9137002	The advertising activity is a sophisticated promotion effort which is rendered over a relatively significant period of time. Moreover, the advertising solicitation is conducted in the same manner as a typical commercial enterprise.
	Sale of programming materials distributed in connection with a sponsored event which contain qualitative or comparative language, price information, a call to action, an endorsement or an inducement to buy, sell, rent, or lease the sponsor's product.	R	Reg. 1.513-4 (Proposed)	The payment is considered to be for the promotion or marketing of a company, service, facility, or product and constitutes taxable advertising income. Furthermore, all related activities in connection with the sponsored event that might otherwise be considered acknowledgments will also be considered advertising.
BOOKSTORE	Sale of books, athletic clothing, general school supplies, computer	E	Reg. 1.513-1(d)(2)	The sale of items necessary for courses at an institution is related to the University's exempt purpose.
		R	Reg. 1.513-1(e)(2)	

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
BOOKSTORE (Cont.)	hardware and software, and items that are low in cost and in recurrent demand to University members and the general public.		GCM 35811	The sale of other items may be considered for the convenience of students. However, in the absence of clearly established special circumstances, items not directly related to the educational purposes of an institution that have an ordinary useful life of more than one year are not encompassed by the convenience exception. Sales to members of the general public are taxable.
	Same as above except the location of the bookstore is relatively inaccessible to the general public to which sales are infrequent.	E	Reg. 1.513-1(c)(2)	The remote location of the bookstore indicates that it is operated primarily for the convenience of University members. Furthermore, the sales to the general public are of a casual nature, indicating that the activity is not regularly carried on.
	Sales of computers to students or faculty members.	E	Reg. 1.513-1(e)(2)	The sale of one computer to a student or faculty member is substantially related to exempt purposes; however, the sale of multiple computers, in a single year, to a single student or the sale of a computer to someone who is not a student, officer or employee of the University is not related.
	Sale of computers at a discount to other educational institutions.	R	Reg. 1.513-1(d)(2)	The sale of computers to individuals at other educational institutions is not related to the University's exempt purpose.
	Sales of audio recordings on magnetic tapes, vinyl records and compact disks.	E	PLR 8004010 PLR 8025222	Listening to phonograph records contributes to the musical education of students. Therefore, these sales, like the sale of books, are related to the exempt purpose of the University.

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
BROADCAST TOWER	Rental of space on campus building or freestanding tower to a third-party for placement of cellular transmission equipment.	E	IRC 512(b)(3) PLR 200104031	If University allows third party to place <i>its</i> tower on University real estate (either ground or existing building, then income is considered tax exempt rent from real property. If the broadcast tower is <i>owned</i> by the University, and is permanently affixed to either the ground or an existing building, the rental of antenna space on the tower is <i>not</i> eligible for the rental exclusion.
CAREER SERVICES	Career services, such as resume critiquing, interview coordination, and other job placement assistance provided to alumni for a fee.	R	IRC 513(a)(2) TAM 9645004 TAM 8020010	The provision of resume services for alumni is not related to the University's exempt function.
CHILD CARE	Sale of child care services to the children of faculty/staff employees, students and the general public.	E	IRC 501(k)	The provision of care for children away from their homes is considered an educational purpose if substantially all of the care provided by the organization is for the purpose of enabling individuals to be gainfully employed, and the services provided are available to the general public.
CLINICAL TRIALS	Sale of clinical testing services to drug manufacturers when the drug under study has FDA approval.	E	RR 68-373	The clinical testing of a drug that already has FDA approval is considered to be "testing for public safety," which is an exempt activity.
	Sale of clinical testing services to drug manufacturers, for the purpose of obtaining FDA approval prior to marketing. The subjects participating in the study are expected to benefit from the eventual marketing of the drug. Residents	E	PLR 8230002	"For benefit" drug testing is related to the exempt purpose of a research hospital. This testing occurs when the drugs are offered to patients who have the disease for which the eventual commercial use of the drug is intended. ("Not for benefit" testing involving patients receiving care for unrelated medical reasons is taxable.) The participation

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
	and interns are also involved in the conduct of the drug studies.			of residents and interns in the clinical studies also contributes importantly to the University's educational purpose.
COMPUTER CENTER	Sale of computer services to non-University members.	R	PLR 7902019	The sale of computer time to the general public is not related to the University's exempt purpose.
DEBT-FINANCED PROPERTY	Rental of apartments to students and non-University members. The apartment building is subject to a mortgage.	E	IRC 514(c)(9)(c)(i)	The rules pertaining to debt-financed property do not apply to the University, a "qualified organization" described under Section 170(b)(1)(A)(ii) provided that the terms of the purchase agreement is structured in accordance with the conditions set forth in IRC 514(c)(9). Thus, these rentals are exempt under the exclusion for real property rents.
EQUIPMENT RENTALS	Rental of equipment (e.g., outdoor recreation equipment, scientific instruments, etc.) to non-University members.	R	Reg. 1.513-1(d)(2)	The rental of equipment to non-University members is not related to the University's exempt purpose.
EQUIPMENT SALES	Sale of electronic equipment, buoys and tracking instruments to non-University members.	R	Reg. 1.513-1(d)(2)	The sale of equipment to non-University members is not related to the University's exempt purpose.
	Sale of obsolete equipment to the general public.	E	Reg. 1.512(b)-1(d)(1)	Gains and losses from the sale of property are excludable from unrelated business income taxes. However, income from inventory and other stock held for sale is not exempt.

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
FACILITIES USAGE (no lease)	Rental of facilities to non-University members for conferences and symposiums.	E	PLR 8024001 Reg. 1.513-1(d)(2)	The use of the University's facilities and services by outside organizations for conducting educational activities is related to the University's exempt purpose. Even though the conferences are conducted by outside organizations, the activity is considered to be in furtherance of an educational purpose.
	Rental of facilities to film companies and advertising agencies for film or photographic shoots. Supervision, custodial services, electricians, security, parking, and occasionally craftsmen are provided.	R	RR 80-298 PLR 7927015	The services provided are more extensive than those normally provided with real property rentals.
	Rental of football stadium to local high schools.	E	GCM 37522	The promotion of sports is an educational activity and is therefore related to the University's exempt purpose.
	Use of recreational facilities for classes offered to the general public and alumni.	E	RR 77-365	The conduct of University clinics, lessons, workshops and seminars at recreational areas, to instruct and educate individuals of all ages in a particular sport, is in furtherance of the University's educational purpose.
	Use of University-owned golf course by alumni, spouse and guests of students, faculty and staff.	R	PLR 9720035 PLR 200047049	Alumni are not sufficiently distinguishable from the general public. Spouses and guests are also treated as members of general public and do not fall within the convenience exception
FILMS	The showing of films that are not commercially available. Some films relate to courses offered by the University. The showings are open	E	Reg. 1.513-1(d)(2) and RR 75-471	The showing of films designed to educate the public, students of films, and aspiring film makers in new techniques and artistic developments in the film industry is related to the University's exempt educational purpose.

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
FILMS (cont.)	to the general public.			
	Rental of films that are related to course curriculums. All rentals are to students.	E	Reg. 1.513-1(d)(2) and Reg. 1.513-1(e)(2)	The rental of educational films is related to the University's exempt purpose. Moreover, this service is provided solely for the convenience of University members.
HOSPITALS	Use of cafeteria by non-patients.	E	RR 69-268	The operation of a hospital cafeteria primarily for use by employees and patients is not taxable within the meaning of IRC 513(a)(1). Allowing visitors to use the cafeteria allows them more time to spend with patients, which is considered supportive therapy.
	Sale of cafeteria, purchasing, data processing, record center, warehousing, billing and collection, printing, communication, personnel, clinical, laboratory and industrial engineering services to another tax-exempt hospital.	E	IRC 513(e) IRC 501(e)(1)(A)	The furnishing of services to another tax-exempt hospital does not constitute an unrelated trade or business if the services are: <ul style="list-style-type: none"> <li>1) provided at a fee not exceeding actual costs;</li> <li>2) furnished solely to hospitals serving not more than 100 inpatients; and</li> <li>3) consistent with the recipient hospital's exempt function.</li> </ul>
	Sale of laundry services to another tax-exempt hospital.	R	RR 69-633	The provision of laundry services to another hospital is an unrelated trade or business since the furnishing of such services is not specifically listed in IRC 501(e)(1)(A).
	Provision of laundry and linen services to University patients.	E	RR 55-676	The provision of laundry services for the convenience of patients is exempt.

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
	Sale of routine medical services (e.g., cell culture, ophthalmology, lab testing, etc.) to non-University members.	R	Reg. 1.513-1(d)(2)	The provision of routine medical and testing services to non-University members is not related to the University's exempt purpose.
	Sale of pharmaceutical products to the general public and non-patients.	E	RR 68-374	The sale of pharmacy goods to non-patients is normally considered an unrelated business. However, casual sales are exempt since they are not regularly carried on.
JOINT VENTURES	Sale of patient lithotripsy services through a joint venture with the Kidney Stone Medical Clinic. The clinic is also used for clinical teaching and research.	E	Reg. 1.513-1(d)(2)	The formation of a joint venture between the University and a for-profit entity is not taxable if it contributes importantly to the University's exempt purpose. Joint venture relationships may be scrutinized by the IRS, however, to ensure that the University is not serving the private purpose of the for-profit entity.
PARKING SERVICES	Rental of parking spaces including the provision of security services.	R	IRS 512(b)(3) TAM (Proposed) RR 69-269	The operation of a parking lot for use by the general public is considered an unrelated trade or business regardless of whether any services are provided for the convenience of the occupant. The operation of a parking lot by an exempt organization is conclusively deemed to be the provision of services for the convenience of the occupant, and therefore the income received is not rent. However, if any exempt organization leases the parking lot operation to a third party, the income would constitute rent depending on the type of services provided. On the other hand, the operation of a parking lot is not taxable if it is in furtherance of the organization's exempt purpose. For example, the provision of parking services for patients and visitors of an exempt hospital, in an area without adequate parking, is not subject to unrelated business

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
				income tax since such an operation is consistent with the hospital's exempt purpose.
PRINTING	Sale of library photocopying services.	E	Reg. 1.513-1(d)(2)	The sale of library reproduction services is related to the University's exempt educational purpose since it preserves the University's library materials and disseminates information.
	Provision of in-house printing and library bookbinding services for University faculty and associate institutions.	E	Reg. 1.513-1(e)(2)	The provision of printing and bookbinding services for the convenience of University members is exempt.
PRINTING	Sale of printing services to non-University members.	R	Reg. 1.513-1(d)(2)	The sale of printing services to non-University members is not related to the exempt purpose of the University.
RECREATIONAL MEMBERSHIPS	Sale of recreational membership cards to the general public and alumni.	R	PLR 8020010	The sale of athletic facility memberships to the general public and alumni is taxable. The use of University facilities by the general public and alumni for their own personal recreational activities does not constitute an activity that furthers educational purposes. The IRS has also taken the position that university alumni are members of the general public.
RELIEF OF GOVERNMENT BURDEN	Provision of case-finding and abstracting services to local hospitals. The services are furnished under a State mandated regional tumor registry.	E	RR 85-2 Reg. 1.501(c)(3)-1(d)(2)	The lessening of a governmental burden satisfies a charitable purpose under which an organization may qualify for tax-exempt status. In applying this exemption, the IRS has determined that it is necessary for an organization to identify the functions that a governmental unit considers to be its burdens and to then determine under what conditions the organization's activities actually



## TAX STATUS AND DETERMINATION GUIDE

ACTIVITY TYPE	DESCRIPTION	TAX STATUS	AUTHORITY	DETERMINATION
				"lessen" such burdens. The statutory requirement for the establishment and maintenance of Statewide tumor registries provides the "objective manifestation" that a governmental unit considers a particular activity to be its burden. Moreover, funds for setting up the registry were provided by the State, subject to monitoring by the State.
RENTS (lease basis)	Rental of a campus building or space within a building.	E	IRC 512(b)(3)	Rents from real property are exempt.
	Rental of athletic facilities and equipment to non-University members. Revenue is derived from rental of real property (95%) and personal property (5%).	E	Reg. 1.512(b)-1(c)(ii)(b)	Rents from personal property are not taxable if there is a mixed lease and the rents attributable to the personal property are "incidental" (10% or less).
	Rental of the football stadium to the San Diego Chargers. Significant services are provided, including field maintenance and locker room facilities.	R	RR 80-298	The leasing of a football stadium to a professional football team is not in furtherance of the University's educational purpose. Since the furnishing of substantial services for the convenience of the occupant is beyond those usually rendered in connection with the rental of space for occupancy only, the income is not excluded as rent from real property under Reg. 1.512(b)-1(c)(5).
	Lease of clinical medical office space (10% personal property) and support services to non-University affiliated physicians for their private practices.		IRC 512(b)(3)	The real property exclusion is lost if services other than those customarily provided for the convenience of the lessee are provided. Moreover, because the physicians are not University members, the lease arrangement does not further the University's exempt purposes.

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
RESEARCH	Sale of research services to Eastman Kodak Company under a private grant. The research results are published in national journals and are made available to the general public.	E	IRC 512(b)(9)	The conduct of "fundamental" (as distinguished from "applied") research performed by a University for "any person," the results of which are made available to the general public, is not taxable.
	Sale of research related clinical services including diagnostic procedures and tools developed by the University. All sales are to non-University members. Similar services are available commercially.	R	Reg. 1.513(b)-1(f)(4)	The provision of "applied" research services of a type ordinarily carried on as an incident to commercial or industrial operations is a taxable activity.
ROYALTIES	Sale of licensed tangible biological materials and software programs.	E	IRC 512(b)(2)	Income from royalties, however measured, is exempt from the unrelated business income tax.
SALES (Misc.)	Sale of excess crops used in research. The crops are sold in an "as is" condition when mature.	E	Reg. 1.513-1(d)(4)(ii)	Income derived from the sale of goods which result from the performance of an exempt function is not taxable if the product is sold in substantially the same state it was in upon completion of the exempt function.
	Sale of peptides to non-University members. No students are involved in the process.	R	Reg. 1.513-1(d)(2)	The sale of peptides is not related to the exempt purpose of the University.
	Sale of bikes, bike parts and equipment, and provision of bike repair services to University members.	R E	GCM 35811 IRC 513(a)(2)	The sale of non-educational items with an ordinary useful life of more than one year is not included within the scope of the convenience exception. However, the remote location of the campus suggests that the repair service is operated primarily for the convenience of University members and is therefore an exempt activity.

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
	Sale of emblematic items (T-shirts, mugs, caps, pennants, etc.) to alumni (95%) and the general public (5%). The sales are made by mail order on a regular basis.	R	GCM 35811 PLR 8025222	The sale of emblematic items is not substantially related to the exempt purpose of the University. Moreover, these sales are not for the convenience of University members since alumni are considered members of the general public.
	Sale of clothing and other items to the University community that are embossed with the University seal.	E	PLR 8025222	Bookstore or other on-campus sale of University logo items to members of the University community qualify under the convenience rule of Sec. 513(a). Sales to the general public are considered unrelated business income.
	Sale by museum or aquarium gift shops of items that have nexus (causal relationship) with the museum's or aquarium's exempt purposes of educating their patrons.	E	RR 73-105 PLR 201429029	<p>Museum or aquarium gift shops' sales of items that educate the patrons is substantially related to their Sec.501(c)(3) purposes. The exemption includes patrons who are members of the general public.</p> <p>Sales of reproductions, copies, and books pertaining to an art museum's collections to the patrons are examples of items exempt from UBIT. The reproductions can include prints suitable for framing, postcards, greeting cards, and slides. The copies include metal, wood, and ceramic copies of the museum's collections or from other collections of art works similar to the museum's collections. The books include instructional literature concerning the history and development of art, particularly the type of art displayed by the museum.</p> <p>An aquarium's sales of educational and interpretive teaching items for children broadly labeled as "toys" are also examples of items exempt from UBIT. These items are jigsaw puzzles, posters, cartoon books and t-shirts</p>

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
				<p>pertaining to the world's oceans and contain educational material imprinted within and made part of the "toys" are activities that serve the aquarium's exempt purposes if they educate the public about the oceans' environment and sea life.</p>
	Sale by museum or aquarium gift shops of items that have no causal relationship with the museum's or aquarium's exempt purposes of educating their patrons.	R	RR 73-105 PLR 201429029	<p>Museum or aquarium gift shops' sales to the general public of items that are not substantially related to their exempt purposes will be subject to UBIT.</p> <p>For example, scientific books sold by an art museum's gift shop are not related to the collections displayed by the museum. The sales of the scientific books are reported for UBIT.</p>
SERVICES (Misc.)	Sale of meter testing services to non-University members.	R	Reg. 1.513-1(d)(2)	The sale of these services is not related to the exempt purpose of the University.
	Sale of drug testing services to employers.	R	Reg. 1.513-1(d)(2)	The sale of these services is not related to the exempt purpose of the University.
	Sale of library services, including document delivery, to law firms, businesses, and members of the general public.	E	RR 81-29	Providing library services or access to such services to non-exempt users for research purposes is related to the University's exempt purpose.
STOREHOUSE	Sale of storehouse goods to non-profit agencies.	R	Reg. 1.513-1(d)(2)	The sale of storehouse goods to non-University members is not related to the University's exempt purpose.
SPORTS CAMPS	Conduct of annual summer sports camps by University personnel for the	E	PLR 8024001	Instruction of the general public in sports is in furtherance of the University's educational purpose. The University

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
	general public and children of University students and employees.			is not limited to instruction in business or related subjects in carrying out an educational program.
	Rental of campus facilities to outside organizations for the conduct of summer sports camps. Services such as meals, linen, and daily maid service are provided.	E	RR 77-365 PLR 7908009	Instruction in sports furthers the educational purpose of the University. As long as the activity is educational, University involvement in the activity is not required.
TESTING	Sale of diagnostic and lab testing services involving technically advanced equipment to non-University members.	E	RR 85-110  TAM 201428030	The provision of lab testing services for non-University members is generally considered an unrelated business. However, special circumstances can exempt the activity if the services are not available within a reasonable distance, involve technically advanced equipment or emergency care.  TAM 201428030 adds that commercial laboratory services that are not available within a reasonable distance could result in serious medical consequences for the individuals involved. Because of the potential medical consequences from the longer wait time at the commercial laboratory compared to the University hospital, the University's provision of lab services to non-University members is exempt from UBTI. In addition, the TAM does not distinguish between testing performed on an ill or injured patient and testing performed under less time-constrained circumstances, such as testing performed in connection with a routine physical examination.
	Sale of diagnostic and lab testing services to non-University members. Student participation and instruction	E	RR 85-109	The provision of lab testing services to non-University members is generally considered an unrelated business. However, student participation in the lab testing furthers

TAX STATUS AND DETERMINATION GUIDE

ACTIVITY TYPE	DESCRIPTION	TAX STATUS	AUTHORITY	DETERMINATION
	is involved.			the University's exempt educational purpose.
TRAVEL TOURS	Sale of travel tours to alumni. No formal educational programs are conducted in connection with the tours.	R	RR 78-43 PLR 9027003	<p>According to the IRS, a tour program is not a substantially related educational activity unless the following factors are present:</p> <ol style="list-style-type: none"> <li>1) a bona fide educational methodology in the form of a formal educational program including organized study, reading lists provided in advance, library access, examinations leading to academic credit, and mandatory participation;</li> <li>2) the tour is conducted in a highly professional manner, with daily lectures and related classroom studies;</li> <li>3) the tour is arranged to allow participants to study the subject of the tour intensively and receive college credit when appropriate;</li> <li>4) the tour is selected for its educational value and the qualifications of the tour leaders.</li> </ol>
	Tours of museums for patrons of the campus art collection. Purpose is to educate patrons, promote interest in the collection, and encourage them to be donors.	R	IRC 512 51 AFTR 2d 83-451	Although the tours were generally held only once a year, they are conducted for the benefit of outsiders and not the University or its staff. There is no substantial relation to the exempt purpose of the University.

## TAX STATUS AND DETERMINATION GUIDE

<u>ACTIVITY TYPE</u>	<u>DESCRIPTION</u>	<u>TAX STATUS</u>	<u>AUTHORITY</u>	<u>DETERMINATION</u>
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KEY: E = EXEMPT  
R = REPORTABLE  
IRC = INTERNAL REVENUE CODE  
Reg = TREASURY REGULATION  
RR = REVENUE RULING  
GCM = GENERAL COUNSEL MEMORANDUM  
PLR = PRIVATE LETTER RULING  
TAM = TECHNICAL ADVICE MEMORANDUM

UNRELATED BUSINESS INCOME

TAX STATUS AND DETERMINATION GUIDE

UNIVERSITY OF CALIFORNIA

EXECUTIVE VICE PRESIDENT AND CHIEF FINANCIAL OFFICER

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## TABLE OF CONTENTS

TYPE OF ACTIVITY	<u>PAGE</u>
Advertising . . . . .	1
Bookstore . . . . .	1
Broadcast Tower. . . . .	3
Career Services. . . . .	3
Child Care . . . . .	3
Clinical Trials . . . . .	3
Computer Center . . . . .	4
Debt-Financed Property. . . . .	4
Equipment Rentals . . . . .	4
Equipment Sales. . . . .	4
Facilities Usage - No Lease. . . . .	5
Films. . . . .	5
Hospitals. . . . .	6
Joint Ventures. . . . .	7
Parking Services . . . . .	7
Printing . . . . .	8
Recreational Memberships. . . . .	8
Relief of Government Burden . . . . .	8
Rents - Lease Basis. . . . .	9
Research. . . . .	10
Royalties. . . . .	10
Sales (Misc.) . . . . .	10
Services (Misc.). . . . .	12

Storehouse.....	12
Sports Camps .....	12
Testing.....	13
Travel Tours .....	14