



Baylor University

Revenue Types for AR Specialists

Revenue Type	Revenue Account	Taxable Income
Advertising	59452- Advertising Sales - UBI	Yes
Advertising, Student involvement	59305- Sponsorship Revenue	No
Books, education materials	58890- Book Sales	No
Booth Rental	58710- Sales & Services NonUBI	No
Camp Registration	58800- Miscellaneous Revenue - Non Taxable	No
Clothing Sales - Baylor Branded	58800- Miscellaneous Revenue - Non Taxable	No
Clothing Sales - General	58799 - Miscellaneous Revenue - Taxable	Yes
Conference Registration	58800- Miscellaneous Revenue - Non Taxable	No
Dues	58835- Misc Revenue-Memberships	No
Housing (1):		
Students	52000-Rent Revenue-Residence Hall	No
Camps - Related	58710- Sales & Services NonUBI	No
Camps - Unrelated	58805- Sales & Services UBI	Yes
Laundry Services	58800- Miscellaneous Revenue - Non Taxable	No
Magazine Subscriptions	58800- Miscellaneous Revenue - Non Taxable	No
Food Sales	58800- Miscellaneous Revenue - Non Taxable	No
Parking - Public	59450- Parking/Tailgating	No
Parking - Student	51865- Other Student Fees	No
Prepared Meal - University Event/Group	58802- Event Fees NonTaxable	No
Prepared Meal - Unrelated Event/Group	58801- Event Fees Taxable	Yes
Rentals:		
Room Rental	58910- Rent/Lease Income	No
A/V Equipment	58911- Rent/Lease Services	Yes
Sports equipment, etc	58911- Rent/Lease Services	Yes
Lockers	58911- Rent/Lease Services	Yes
Class Use	58910- Rent/Lease Income	No
PreSchool Tuition (2)	58930- Special Prog/Serv Income	No
Research By-Product Sales - Processing	58830- Misc Revenue-Intellectual Property	Yes
Sponsorship Payments	59305- Athletic Corp Sponsorships	No

(1) Assumes no services provided other than general cleaning and utilities

(2) Assumes Baylor students are integrally involved in care and training