



**UNIVERSITY OF CENTRAL FLORIDA**  
**Finance & Accounting**  
**Request To Operate an Educational Business Activity**

University departments desiring to operate an activity on a continuous basis (not a one-time activity) with annual estimated revenues of \$50,000 or more must apply for an Auxiliary account using UCF form #41-656 titled, "Request to Operate an Educational Business Activity". Once complete, forward this form with your business plan to your dean or director for approval. If approved the following additional approvals must be obtained:

- Vice President, requesting department
- Vice President, Administration and Finance
- University Controller, Finance & Accounting

Once approved and forms received, Finance & Accounting will: determine whether revenues are subject to Unrelated Business Income Tax (UBIT) and/or state sales tax; establish a department number in the appropriate series; create a DAL record and notify the requestor of the status of the request. The Accountable Officer (item #10 on the Request to Operate an Educational Business Activity form) will be assigned as the Responsible Fiscal Officer (RFO). The Responsible Fiscal Officer must assign individuals and their authorizations to be able to process financial transactions.

If you have any questions, contact Beverly DeLong at X2-1029 or e-mail [bdelong@mail.ucf.edu](mailto:bdelong@mail.ucf.edu).