

**400.11 Childcare Centers**

If purchasers of childcare service are students, faculty, and staff, and the childcare facility is provided for their convenience, the income is not subject to UBIT. However, if the service is available to the general public as well, the portion attributable to general public usage may be subject to UBIT depending upon other factors such as education training and college credit given for student participation.

*Example.* The center is available to the general public, if space is available. Students in certain majors are required to work two semesters in the childcare center to receive a degree and the students receive academic credit for their work in the center. Fees collected from the general public may not be considered UBTI.