

## **UC SANTA BARBARA POLICY AND PROCEDURE**

### **Guidelines for Acknowledgements and Advertising on University Electronic Resources**

Contact: Policies - Administrative Services

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## **ACKNOWLEDGEMENTS AND ADVERTISING ON UNIVERSITY ELECTRONIC RESOURCES**

### **I. PURPOSE and SCOPE**

These guidelines provide basic principles and examples of acceptable and unacceptable acknowledgements and advertising on University of California, Santa Barbara electronic resources (in particular Web pages) to assist Web administrators and designers, and others to abide by applicable University policy and law.

### **II. GENERAL POLICY AND PRINCIPLES**

1. The University of California, Santa Barbara provides its electronic resources to support the mission of the University: teaching, research, and public service.
2. The use of the University's name is governed by the State of California Education Code and University policy. They clearly define the manner in which the name "University of California" and all of its various forms and abbreviations, logos and trademarks may or may not be used.
3. The quality of information that is published by the University of California, Santa Barbara affects its reputation and image.
4. There may be federal income tax consequences associated with permissible types of advertising activities.

### **III. ACKNOWLEDGEMENTS of THIRD PARTIES**

1. An acknowledgement is not to promote or endorse the sponsor, the sponsor's products or services.
2. Acknowledgements should reflect the integrity of the University's reputation and image.
3. Sponsor/Donor information should not dominate any UCSB Web page, unless the page's clearly stated purpose is to acknowledge the support.
4. Some examples of acceptable acknowledgements of third party sponsors include:
  - a) "We (gratefully) acknowledge the following sponsors:" thereafter, list the contributors to an event or an organization.
  - b) "The "UCSB program/event" is supported, in part, by "Name of Organization."
  - c) "We gratefully acknowledge the sponsorship (or contribution) of "Name of Organization."

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5. As part of the acknowledgement you may include:
  - a) Sponsor name (with sponsor permission).
  - b) Value-neutral description of sponsor. (There shall be no comparative or qualitative descriptions of the sponsor's products, services, facilities, or companies.)
  - c) Sponsor logo (with sponsor permission).
  - d) Sponsor location in clear text (physical or Web address).
  - e) A link to a Web site of a sponsor that supports department or program income-producing activities. (An approved contract for the relationship must be on file with Business Services. Other restrictions apply.) When permitted (see Matrix for Web Acknowledgements, Advertising, and Sponsorships), links to third party sites should clearly be formatted to indicate a separation from the university's domain. For example, by having the hosted third party link open (spawn) a separate new browser window.
  
6. Within the title of an event, some **acceptable** acknowledgements of event sponsors include:

UCSB Concert Series sponsored by "Name of Sponsor."  
The UCSB Concert Series, brought to you by "Name of Sponsor."  
"Name of Sponsor" brings you the UCSB Concert Series.  
"Name of Sponsor" Loves Music.
  
7. Within an event title, some **unacceptable** acknowledgements would be:

UCSB - "Name of Sponsor" Concert Series.  
Presenting the "Name of Sponsor" Concert.  
"Name of Sponsor" Loves UCSB Music.
  
8. Specific provisions within the UCSB Substance Abuse Policy govern acknowledgements, advertising, and sales related to alcohol and tobacco companies. See [UCSB Substance Abuse Policy](#), beginning at page 9.
  
9. Consistent with the University of California status as a charitable organization, campus departments may acknowledge corporate/donor contributions they receive, as long as the acknowledgements do not promote the sponsor and do not contain comparative or qualitative descriptions of the sponsor's products, services, facilities, or companies. An acknowledgement of this type is excluded from income tax.
  
10. See Matrix for Web Acknowledgements, Advertising, and Sponsorships <hotlink> for a description of what acknowledgements are permitted on various kinds of UCSB Web sites.

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#### IV. ADVERTISING

1. Generally, advertising or an expressed or implied endorsement of a third party, its products or services on a UCSB Web site is not permitted.
2. Advertising a UCSB program or service (such as a UCSB seminar, Arts & Lectures, or Athletics) is permissible.
3. UCSB Web sites for core academic and administrative activities are not to subject faculty, students, and staff to commercial messages that aren't under the auspices of the University.
4. UCSB Web sites for extracurricular activities or information (e.g., the Alumni Association, Athletics) may, under approved contracts, carry references or links to third parties. However, the UCSB Web site shall not imply University endorsement of the entity, products or services.
5. See Matrix for Acknowledgements, Advertising, and Sponsorships <hotlink> for a description of what advertising is permitted on various kinds of UCSB Web sites.

#### V. ADVERTISING TAX CONSIDERATIONS – UNRELATED BUSINESS INCOME TAX (UBIT)

1. Activities that may be subject to Unrelated Business Income Tax (UBIT) are revenue producing activities that are carried on regularly and:
  - a) Are not directly related to accomplishing the University's education and research mission;
  - b) Are conducted for the primary purpose of earning a profit;
  - c) Compete with commercial businesses that provide similar services to the public; and
  - d) Generally involve the provision of services or products to non-University persons (i.e., other than University academic and staff employees and students).
2. UBIT is imposed at the same tax rates that are applicable to "for-profit" corporations.
3. Advertising (that generates revenue) in University publications, when the advertising does not have an educational purpose, may be subject to UBIT.
4. For more information on UBIT, see [University of California Business and Finance Bulletin A-61](#). Also see Internal Revenue Code Sections 512 and 513, pertaining to UBIT for Tax-Exempt Organizations or you may contact Accounting and Financial Services, UC Santa Barbara.

#### VI. RELATED POLICIES AND RESOURCES

[University of California, Santa Barbara](#)

[Matrix for Web Acknowledgements, Advertising, and Sponsorships](#)

[Use of the University's Name](#)

[Use of the University's Unofficial Seal](#)

University of California

[Delegation of Authority – Policy to Permit Use of the University's Name \(DA 0864\)](#)

[Electronic Communications Policy](#)

[Guidelines on University-Industry Relations](#)

California Legislation

[State of California Education Code Section 92000](#)

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Please direct questions about this policy or comments about this Web site to [policy@ucsb.edu](mailto:policy@ucsb.edu).

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