

From: Columbia University Human Resources <cuhr@columbia.edu>  
Date: April 1, 2016 at 12:21:02 PM EDT  
To:  
Subject: 1042-S issue being resolved by IRS: University cash advance available

Dear ,

This message provides an update on the situation that may be affecting your tax filing for 2014 with the Internal Revenue Service (IRS).

On March 7, we shared with you that the University was requesting that the IRS take collective actions on all affected individuals. We are happy to report that the IRS has now agreed to adjust the University's filing in bulk, and that we are working diligently with the vendor and IRS to complete this adjustment.

After the adjustment is filed, the IRS reports they will re-process returns independently. For tax filings for which this action corrects a mismatch, refunds will be processed. While we do not know the IRS's exact time frame for completing that action, we do not expect it to happen sooner than late April. We will notify you immediately if we receive additional information from the IRS. Please know that our actions may not resolve other issues affecting your tax return. As we shared on March 7 via the PwC document, the IRS placed additional scrutiny on 1040NR tax filings this year. As a result, other mismatches on your return unrelated to the University may contribute to delays in refund processing.

The new IRS time frame for the processing of a refund to which you may be eligible may create a financial burden to you. To alleviate this burden, the University will provide a temporary cash advance in the amount of \$725 upon request. This advance is an estimate of the refund amount related to your University stipend using standard tax rates.

To receive the advance, bring the two documents listed below to the Student Financial Planning Office, located in Room 202 Kent Hall between 9 a.m. and 5 p.m., Monday through Friday, or submit them electronically to [sfp@columbia.edu](mailto:sfp@columbia.edu).

Required Documents:

- A copy of the communication you received from the IRS (Notice CP21C, Notice CP22A, or Correspondence Letter 5532C). Note: If sending over email, please do not leave your Social Security Number visible
- A completed 1042-S Advance Agreement Addendum, which can be found on the CourseWorks site

If you have a bank account linked to your student account, this advance will be issued via direct deposit. If you do not have a bank account on file, a check will be issued and sent to the mailing address we have on file for you. We request that you repay this cash advance within six (6) months after issue. During this time, the advance will not generate any late fees or account holds. After six months, the advance will be treated as other amounts due on your student account, and the University's standard student account management processes will apply.

If you have any questions, please visit the 1042S CourseWorks site. You are also welcome to contact the Human Resources Service Center at <https://columbia.service-now.com/navpage.do> or to call 212-851-2888 to speak with individuals who will gladly respond to your questions.

Sincerely,

Human Resources and Finance