

From: Columbia University Human Resources <cuhr@columbia.edu>

Date: 1 March 2016 17:52:53 EST

To:

Subject: Action Required: Update on IRS 1042-S Problem

Dear,

You may have received a notice from the Internal Revenue Service (IRS) stating that the 1042-S information reported on your 2014 Income Tax Return does not match what Columbia University reported. This IRS notice is incorrect and should not have been sent. Columbia University has verified and is confident that the 2014 1042S you received is accurate. The 2014 1042S that you received shows that the University withheld \$xxxx against \$xxxxx in earnings.

The University has contacted the IRS and has retained PricewaterhouseCoopers to assist with this. (We cannot act on your behalf with the IRS without getting power of attorney from you.) We now need you to take action:

If you received a Notice CP21C, Notice CP22A, or Correspondence Letter 5532C, you should:

(1) Contact the IRS via phone at [\(800\) 829-8374](tel:8008298374) and request that your account be placed on hold. This will give you additional time to respond. It could take some time before you reach an operator. Calling earlier or later in the day will be more successful. The IRS phones are staffed 7 AM to 7PM.

(2) Prepare a written response to the IRS. Your response will notify the IRS that you DISAGREE with the proposed adjustment eliminating the amount of tax withholding reported to you on Form 1042-S. Sample response letters are available via the [2014 IRS 1042-S CourseWorks site](#). Select the sample letter that corresponds to the IRS notice you received. Be sure to sign and date the response letter when you print it.

(3) Attach the following items and label them as Attachment 1, 2, and 3 at the top of each:

- a. Attachment 1: A copy of the IRS Notice or IRS Correspondence Letter that you received;
- b. Attachment 2: A copy of the 2014 Form 1042-S, Copy C; and
- c. Attachment 3: A copy of the Form 1040NR or 1040NR-EZ that you filed (it MUST include your signature and the date filed).

(4) Make a copy of all the documents and retain them.

(5) Send your response via the United States Postal Service using "certified mail return receipt requested." Your response letter must be sent to the address as shown on the IRS Notice you received.

If you have questions about any of this please visit the [1042S site](#) or call [212-851-2888](#). There are individuals ready to help.

Separately, later this week the University is mailing your 1042-S form for the 2015 tax year, if applicable. We do not expect the 2015 form to generate additional issues.

The University understands what a difficult and complicated issue this is and is working on all fronts for a resolution.

Sincerely,

Human Resources and Finance
Columbia University