

## More Information Regarding 1042-S Problem – March 7, 2016

----- Forwarded message -----

From: **Columbia University Human Resources** <[cuhr@columbia.edu](mailto:cuhr@columbia.edu)>

Date: Mon, Mar 7, 2016 at 3:53 PM

Subject: More Information Regarding 1042-S Problem

To:

Dear Student,

We write again this week to update the guidance issued last week and to share additional information.

The latest information we have from the IRS is that they will no longer require that you call the IRS to resolve this matter. This is welcome news, given the reports of extensive hold times. However, you still must:

- (1) 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.
- (2) 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).
- (3) Make a copy of all the documents and retain them.
- (4) 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.

We also want to share with you that we requested explicitly from the IRS that they take collective action on all affected individuals, but the IRS will not take a blanket action on individual tax accounts as a matter of internal policy. We know that this is frustrating but the IRS requires that each one of these cases be addressed as a single transaction between an individual taxpayer and the IRS. We feel as frustrated and hampered by that limitation as you are.

All of the financial aid offices at the University have been made aware of this situation, and have been alerted that some students may be experiencing financial hardship as a result. If you are experiencing financial difficulties on account of this issue, we encourage you to contact the financial aid officer in your school immediately to discuss options to address them swiftly.

## More Information Regarding 1042-S Problem – March 7, 2016

The National Association of College and University Business Officers (NACUBO) has issued a briefing on the matter [here](#).

Provost Coatsworth has sent a letter to the Foreign Payments Program Office at the IRS. You can see a copy of the letter on the [1042S site](#).

Finally, for those interested in the technical details behind this nationwide issue, we have arranged for a public accounting firm, PricewaterhouseCoopers (PwC), to prepare materials to further educate affected students on this topic. The first of these documents, “IRS begins denying withholding credit reported on Forms 1042-S,” is posted on the [1042S site](#). It is highly technical, but we provide it to you to be consistent with the transparency with which we have tried to communicate with you about this matter.

If you have questions about any aspect of this message, please visit the [1042S site](#). Feel free also to call [212-851-2888](tel:212-851-2888), where you will find individuals who will gladly take the time necessary to answer any question you may have.

Sincerely,

Human Resources and Finance  
Columbia University