

## Memorandum

Date: February 25, 2016  
To: Nonresident Students  
From: Angie Gleghorn, Payroll Solutions Manager  
Re: 2014 Tax Filing

The University of Chicago is aware of widespread instances of foreign students receiving notices from the Internal Revenue Service (IRS) denying refunds due to errors on the part of their withholding agent (University of Chicago) on the Form 1042-S. Students may have received the following notices:

- Notice CP21C
- Notice CP22A
- Correspondence Letter 5532C

The University of Chicago is confident that the 2014 1042S form you received is correct. We have been in contact with our constituents at the National Association of College and University Business Officers (NACUBO), who are working with the IRS to investigate the issue. NACUBO has informed us that this problem has been flagged for national IRS staff to address and is being reviewed now; however, the IRS has not provided guidance on how to proceed to address this issue yet.

Since we do not know when the IRS will issue guidance or correction to this issue, if you have a forthcoming deadline, we recommend you contact the IRS and provide the following information:

- The University of Chicago has verified that your 1042-S form is correct; taxes indicated on line 7 of your 1042-S form were withheld and properly remitted to the IRS. The transmission file from The University of Chicago to the IRS was also found to be correct and complete
- You have been notified that this is a national issue and are awaiting resolution directly from the IRS

If you are requested to send your documents to the IRS again, please do so. As soon as we are provided direction on how to proceed, you will be notified.