

IMPORTANT MESSAGE FOR INTERNATIONAL STUDENTS RECEIVING IRS NOTICES

February 19, 2016

According to college and university administrators across the United States, many international students have been receiving IRS notices about their **2014 federal income tax returns** (specifically, 2014 Form 1040NR-EZ). The notices state that the student either owes money with regard to his or her 2014 returns, or that his or her tax refund has been reduced. The notices are frequently accompanied by a letter saying that there was a problem with the amount reported on line 62d of the student's Form 1040NR.

Please be advised that these letters are authentic, but in most cases they appear to be the result of an **error by the IRS**. While the exact cause of the problem is not yet known, the IRS is not giving students proper credit for the nonresident alien tax ("NRA tax") that was withheld from their taxable scholarships and reported on their 2014 Form 1042-S.

Students and university administrators have contacted the IRS about this issue, and the IRS has been requesting letters from the University confirming that the NRA tax was, in fact, withheld and paid over to the IRS. The expectation is that once the IRS receives such a letter, they will adjust the student's account appropriately.

IF YOU RECEIVE ONE OF THESE NOTICES, YOU SHOULD TAKE THE FOLLOWING STEPS AS SOON AS POSSIBLE:

1. Read the documents carefully. Confirm that they are authentic and that they involve a "decrease in credit" or reduction shown in the amount of Line 62d. In many cases, the "decrease in credit" will equal the amount shown in box 7 of your 2014 Form 1042-S from the University (federal tax withheld).
2. Follow the instructions on the letter under the section beginning with "If you don't agree with the charges." This involves calling a service number to review your account.
3. If the IRS representative asks you for a letter from the University verifying the amount of your 2014 NRA tax, the University's Tax & Compliance Office will prepare one for you. Please request the letter by e-mail to taxcompliance@uconn.edu. Please include your full legal name and PeopleSoft ID number. *Do not attach a copy of the IRS notice, as it contains sensitive personal information including your tax ID number.*
4. The Tax & Compliance office will e-mail you within a few days to let you know your letter is available for pickup at the Budds building.

We hope and expect the IRS to resolve this problem swiftly, but in the meantime, we are working to help students respond appropriately. Please call Nicholas Ferron (6-0933), Dorothy Koss (6-1644) or Karla Desjardins (6-5763) with questions or concerns.