



HARVARD UNIVERSITY
Office of the Controller
Tax Reporting

To: Internal Revenue Service
From: Office of the Controller, Tax Reporting, Harvard University
Re: 2014 Form 1042-S, IRS Notices
Withholding Agent: President and Fellows of Harvard College (“Harvard”)
Withholding Agent EIN: 04-2103580

Many international taxpayers, for whom we provided Forms 1042-S for 2014, have received IRS notices reducing or eliminating their withholding credits. Per the IRS Accounts Management Division (1-800-829-1040), there is a perceived discrepancy between information appearing on recipients’ 2014 1042-S Forms Copy B, C, or D and the electronic file Copy A of the 2014 1042-S submitted directly to the IRS.

Harvard and our 1042-S preparer, Arctic International (“GLACIER”), have carefully reviewed our 1042-S files. **We are unable to identify any discrepancy or “mismatch” in the data we reported with respect to the 2014 1042-S forms.** Our records indicate that the tax amount reported in “*Federal Tax Withheld- Box 7*” of the 2014 1042-S Forms (Copy A, B, C, and D) is correct and was paid in a timely matter to the IRS by Harvard. The tax withholding was reported by Harvard via the IRS FIRE System, and the transmission was accepted by the IRS. These amounts should be credited to the recipients’ accounts immediately.

This communication serves as verification of the amounts reported and tax deposited with respect to all copies of Form 1042-S issued by Harvard for the calendar year 2014.

Questions from the IRS about this matter can be directed to Amy Esposito, Associate Director of Tax Reporting and Payroll, 617-495-7792. Questions from students and scholars about this matter should be directed to Harvard Nonresident Alien Tax Compliance at nratax_ufs@harvard.edu or 617-495-8500 option 5, Monday through Friday, 9:15 a.m. to 5 p.m.

Thank you for your attention.