



UNIVERSITY TAX SERVICES | QUICK REFERENCE GUIDE

CONTACT INFORMATION

University Tax Services Email: taxpayer@iu.edu

University Tax Services Fax: (812) 856-4861

Contact University Tax Services with any questions that you have regarding your department's tax responsibilities.

WEB RESOURCES

University Tax Services website: <https://fms.iu.edu/tax/>

Independent Contractor vs. Employee: <https://fms.iu.edu/tax/independent-contractors/>

- Overview of the criteria used to determine whether someone should be paid as an Independent contractor or as an employee
- Introduction to the 1099-MISC form
- IU's substitute W-9 form used to identify vendor's for tax purposes
- Listing of reportable object codes

Employee Resources: <https://fms.iu.edu/tax/employees/>

- Accessing and reviewing your employee W-2 form
- Information regarding tax implications for employees living and/or working outside of Indiana
- Payroll tax withholding calculations
- Retiree information

Tax considerations for Non-Resident Aliens (NRA): <https://fms.iu.edu/tax/international/>

- Resources for NRA employees tax withholdings
- Resources for departments and their NRA students who are receiving scholarships and/or fellowships
- Guides on paying NRA vendor's for goods and services and reimbursing for travel
- Explanations on tax treaty benefits and how to apply

Unrelated Business Income (UBI): <https://fms.iu.edu/tax/ubit/>

- Explanation of and determination of activities that will need to pay Unrelated Business Income Tax (UBIT)

Student Tax Information: <https://fms.iu.edu/tax/students/>

- 1098-T form explanation and directions for students on accessing their form
- Introduction to Education Tax Credits that may be available to students when they file their taxes
- Overview of tax consequences of scholarships and fellowships and differentiating between those and prizes and awards

Sales Tax: <https://fms.iu.edu/tax/sales-tax/>

- Overview of when we pay sales tax on purchase and when we collect sales tax on revenue



UNIVERSITY TAX SERVICES | APPLICABLE POLICIES

1. **SPA-11-010** Payments and fee Remissions to Graduate Students on Sponsored Programs
 - Payments to students should be paid through SIS
2. **VII-4** Drawings, Games and Prizes
 - Considered taxable income to the recipient, needs to be reported to Tax
 - See “Prize Tax Data Collection Form” on UTS webpage under Forms
3. **FIN-ACC-I-590** on Gifts to Employees or Non-Employees
 - Gifts could be non-cash fringe
4. **FIN-ACC-I-310** on Moving Expenses
 - Some amounts could be considered taxable expenses
5. **FIN-ACC-I-620** Reimbursement under the Accountable Plan
 - Some reimbursed amounts could be taxable if not reimbursed within 60 days
6. **IV-220** Determination of Employee or Independent Contractor Status
 - Ensure correct classification for employee or independent contractor to avoid IRS fines and penalties for under withholding of applicable taxes
7. **FIN-TRE-VI-121** Establishing and Modifying Revenue Producing Activities
 - Questionnaire required to be submitted for approval for all revenue producing activities