

## Tax Services - What We Handle (and What We Don't)

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Colorado State University's Tax Services supports the University by serving as the **subject matter expert on tax** compliance and education. Key responsibilities include:

- **Managing compliance** with federal, state, and local tax regulations
- **Interpreting tax laws** and their effects on the University
- **Updating policies** to reflect tax law changes
- Ensuring proper application of withholding and reporting requirements for Nonresident Alien taxpayers through **Foreign National Tax Services**
- Providing guidance on tax implications and compliance for employees working abroad through **International Work Assignments**
- Preparing and filing various tax forms, including **Form 1042-S** for foreign source income and **Form 990-T** for unrelated business income
- Preparing and filing local and state **sales tax** returns on behalf of the University

### Tax Form Responsibilities

Tax Services prepares and issues **Form 1042-S**, "Foreign Person's U.S. Source Income Subject to Withholding," by March 15th each year. For questions, contact (970) 491-3538 or [bfs\\_foreigntax@mail.colostate.edu](mailto:bfs_foreigntax@mail.colostate.edu).

**Other forms** are handled by different departments:

- **Form 1099-MISC**: Email Beth Fritzler at [beth.fritzler@colostate.edu](mailto:beth.fritzler@colostate.edu).
- **Form W-2**: Contact Human Resources Payroll at (970) 491-MyHR (6947) or [myhr@colostate.edu](mailto:myhr@colostate.edu).
- **Form 1098-T**: Email [bfs\\_1098t@mail.colostate.edu](mailto:bfs_1098t@mail.colostate.edu) for assistance.
- **Form 1098-E**: Email [bfs\\_arloans@colostate.edu](mailto:bfs_arloans@colostate.edu).

In accordance with IRS guidelines, these forms are issued on or before January 31st each year.

### Important Notes

Colorado State University does not provide personal income tax advice or assistance. Parents and students are encouraged to consult their personal income tax advisor or the Internal Revenue Service for guidance.