

**ADMINISTRATIVE POLICY**

# Tax Authority Communications

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**Approval Authority:** Vice Chancellor for Finance  
**Responsible Administrator:** Controller  
**Responsible Office:** Tax Department  
**Policy Contact:** Director of Tax

**Originally issued:**  
May 2018

**Current version  
effective as of:**  
November 2019

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## **POLICY STATEMENT/REASON FOR POLICY**

This document defines the policy that ensures all communications with any governmental taxing authority are conducted appropriately. This policy does not apply to payroll tax matters.

All Vanderbilt employees involved with any communications involving outside taxing agencies and authorities must be knowledgeable of Vanderbilt's taxing authority communications policy.

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## **THIS POLICY APPLIES TO**

This policy applies to all Vanderbilt employees who may receive communications from or who may be requested to make communications with governmental taxing agencies and authorities, excluding payroll personnel dealing with payroll related matters.

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## **POLICY**

Before any communication involving Vanderbilt University related, non-payroll, tax matters are initiated with a taxing authority, the Tax Department or the Office of General Counsel must be consulted.

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## **DEFINITIONS**

Taxing Authority – Defined as any non-Vanderbilt governmental taxing agency. This includes but is not limited to the Internal Revenue Service, the Tennessee Department of Revenue, any other State Revenue Department, and any Local Government taxing agency.

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## **CONSEQUENCES OF NON-COMPLIANCE**

Failure to comply with this policy may result in inappropriate or inaccurate communications which could lead to assessment of penalties and interest.

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## **PROCEDURES**

N/A

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## FREQUENTLY ASKED QUESTIONS

N/A

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## ADDITIONAL CONTACTS

Subject	Contact	Office	Phone
Tax Authority Communications	Finance	Tax	(615) 343-6601

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## RELATED POLICIES/DOCUMENTS

N/A

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## HISTORY

**Issued:** May 2018  
**Reviewed:** November 2019  
**Amended:** November 2019

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## Procedures Website

N/A

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## FAQ Website

N/A