

## Taxing Authority Communications – Policy

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Responsible Office: Controller’s Office / Tax Department  
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#### **1. Policy Statement**

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.

#### **2. Scope**

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, other than payroll personnel dealing with payroll related matters.

#### **3. 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.

#### **4. 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.