POLICY

.100 POLICY STATEMENT

On occasion, the Oregon University System Chancellor's Office (OUS) receives a Form 668-W(c), Notice of Levy on Wages, Salary, and Other Income, from the Internal Revenue Service (IRS). This form identifies a vendor/taxpayer that owes money to the IRS. OUS is required to turn over any of this vendor's/taxpayer's wages, salary, or other income earned but not paid, or earned in the future, until the levy is released.

This policy outlines responsibilities for System personnel to comply with IRS requirements surrounding vendor levies. (For questions regarding levies on wages, contact your campus payroll office.)
.110 POLICY RATIONALE

OUS seeks to ensure that the responsibilities related to compliance with IRS vendor levies are documented, communicated, clearly understood, and consistently applied.

.120 AUTHORITY

- IRS Internal Revenue Manual Part 5, Chapter 11, Section 5, Levy on Wages, Salary, and Other Income
- OAR 580-040-0205, Code of Ethics

.130 APPROVAL AND EFFECTIVE DATE OF POLICY

Approved by the Associate Vice Chancellor for Finance and Administration/Controller on 02/09/10.

.140 KNOWLEDGE OF THIS POLICY

All institutional Business Office personnel and Chancellor’s Office Business Services personnel should be knowledgeable of this policy.

.200 RESPONSIBILITIES

A. Chancellor's Office

The Director of Budgets and Business Services for the Chancellor's Office will do the following:

- Maintain a list of campus contacts (see Appendix section .700) for the purpose of reviewing IRS levy requests to ascertain if any vendor payments have been made to the vendor/taxpayer during the timeline noted on the levy.
- Send email to campus contacts, asking for a quick response in order to provide response to IRS in a timely manner.
- Send IRS form and supporting documents to the institution that is currently paying the vendor/taxpayer for the institution to complete and return to the IRS within the specified levy timeframe.
- Provide payment/withholding coordination when two or more institutions are making payments to the vendor/taxpayer.
- In the event that no OUS institution is currently paying the vendor/taxpayer, complete paperwork and return to IRS.
- Maintain a list of active tax levies (based on IRS levy requests and campus responses) for institutions to access to check a vendor's status (see Appendix section .710).
- Periodically email list of active tax levies to the campus contacts.

B. Institutions

The tax levy contact at each OUS institution will do the following:
• Respond thoroughly and in a timely manner to requests from the Chancellor's Office Director of Budget and Business Services to ascertain if any recent payments have been made to the vendor/taxpayer.
• In the event that the institution is making payments to the vendor/taxpayer, complete and return to the IRS the IRS paperwork forwarded from the Chancellor's Office, reducing the payment to the vendor and remitting payment to the IRS as specified.
• Notify the Director of Budgets and Business Services for the Chancellor's Office when there is a personnel change to the tax levy contact position.

.690 CONTACT INFORMATION

Direct questions about this policy to the following offices:

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>General questions from institutional personnel</td>
<td>Institution Office of Business Affairs</td>
</tr>
<tr>
<td>General questions from institutional central administration and Chancellor's Office personnel</td>
<td>Director of Budget and Business Services, Corvallis Chancellor's Office, 541-737-3636</td>
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</tbody>
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.695 HISTORY

02/09/10 - Approved

Policy Last Updated: 02/09/10

APPENDIX

.700 INSTITUTIONAL CONTACTS FOR VENDOR LEVIES

.710 ACTIVE TAX LEVIES LIST

None at this time

.995 HISTORY

02/09/10 Approved

Appendix Last Updated: 06/04/13