



Effective: September 1, 2024

Last Revised: August 16, 2024

Responsible University Administrators:

Sr. Vice President for Business and Finance | CFO

Responsible University Office:

Tax Department

Contact:

tax@nebraska.edu

Tax Responsibilities and Compliance Policy

CONTENTS

Purpose

Definitions

Procedures

Contact

History

Purpose

The University of Nebraska System (University) Tax Department is responsible for tax regulatory and compliance matters for the University and its affiliates. As a recognized “sophisticated” taxpayer, the University is subject to a myriad of tax filings that, if not prepared appropriately, may trigger unbudgeted, and at times, significant tax liabilities. Further, these filings may impact our relationships with donors, vendors, and consultants among others.

Moreover, in an effort to raise revenues and to ensure compliance, IRS agents and state and local tax assessors have introduced to the higher education and healthcare communities’ aggressive collection measures and examination programs that subject these institutions to a high scrutiny. These tax officials may contact University personnel at random by phone, e-mail, or in-person. Oftentimes, however, these impromptu communications may result in tardy or misinformed responses that can impact the University’s compliance record unjustly.

Definitions

University of Nebraska System (University): The University System includes the Office of the President (UNOP), University of Nebraska–Lincoln (UNL), University of Nebraska at Omaha (UNO), University of Nebraska Medical Center (UNMC) and University of Nebraska at Kearney (UNK). All these campus locations use the same Federal tax ID as the NU System and have the same tax status.

University of Nebraska System Affiliates (Affiliates): The University of Nebraska System has subsidiaries that retain a separate exempt status and tax identification number, University of Nebraska Facilities Corporation, University Technology Development Corporation, Kearney University Village Development Corporation, National Strategic Research Institute, Nebraska Defense Research Corporation, Nebraska Innovation Campus Development Corporation, NUtech Ventures, UNeMed Corporation, UNeHealth, University Dental Associates, and UNMC Science Research Fund.

Tax Forms and Communication: These filings may include but are not limited to, annual income tax returns, real and personal property tax statements, sales tax returns, sales tax exemptions, claims for credits, excise tax returns, receipt of Form 1099 MISC, IRS notices and communication, Department of Revenue notices and communication, County and City notices and communication, international revenue departments notices or communications, receipt of Schedule K-1s, all contracts and leases with potential tax implications, unrelated business activity proposals, etc.

Procedures

The standard procedure for all campuses, schools, departments, units, employees, and affiliates will be to provide to the University of Nebraska System Tax Department every tax form and communication, for final review prior to submission or filing with any taxing agency. The Tax Department's primary function is to coordinate tax matters to minimize the University's tax liabilities and exposure.

Contact

Send any and all such tax notifications or potential submissions to the attention of the University of Nebraska System Tax Department at the contact information below:

Department Email Address: tax@nebraska.edu

Donald Neal, Jr., Head of the Tax Department
6001 Dodge Street, EAB 209
Omaha, NE 68185
Office: 402-554-3570
dneal@nebraska.edu

Brittany Norris, Senior Tax Analyst
6001 Dodge Street, EAB 209
Omaha, NE 68185
Office: 402-554-2477
brittanynorris@nebraska.edu

Further, should you or anyone within your department receive a notice, correspondence, form or other mode of communication from the IRS or other taxing agency, contact the University of Nebraska System Tax Department listed above as soon as possible.

History

August 16, 2024

Approved by _____