

Cornell University
Graduate and Professional
Student Assembly

1 **GPSA Resolution 7: Supervisor-Student Relationships**

2
3 Sponsored by: Anna Waymack, Daniel Citron

4
5 **WHEREAS**, the Cornell University graduate school policy on faculty-student relationships
6 is only outlined at <http://gradschool.cornell.edu/policies/relationships>; and

7
8 **WHEREAS**, it is therein unclear who enforces this policy and in what ways the policy is
9 enforced; and

10
11 **WHEREAS**, this existing policy requires that such relationships must not develop or
12 continue without an exemption from the supervising dean of the person in authority; and

13
14 **WHEREAS**, there is no enforcement provision in place for violations of this policy; and

15
16 **WHEREAS**, unreported relationships with such academic and professional power
17 differentials are rife with potential for abuse; and

18
19 **WHEREAS**, it is in the best interest of the Cornell faculty, administration, and student
20 body that Cornell avoid attracting negative journalistic attention in line with recent
21 publicized cases from peer institutions;

22
23 **BE IT THEREFORE RESOLVED**, that the GPSA strongly recommends that in cases of
24 violation of this policy, the presumption of wrongdoing be on the person in position of
25 authority, as it is their responsibility to report; and

26
27 **BE IT FURTHERMORE RESOLVED**, that the GPSA strongly recommends that in cases
28 of violation of this policy, the professional relationship shall be dissolved; and

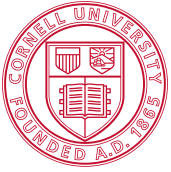
29
30 **BE IT FURTHERMORE RESOLVED**, that the GPSA strongly recommends that said
31 professional relationship be replaced with one amenable to the student at no financial cost
32 to the student; and

33
34 **BE IT FURTHERMORE RESOLVED**, that the GPSA strongly recommends that said
35 cases be handled, insofar as is within university control, without professional repercussions
36 to the student.

37
38
39 **RESPECTFULLY SUBMITTED,**

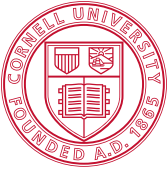
40 **Anna Waymack,**
41 *GPSA Field Representative, Medieval Studies*

42
43 **Daniel Citron,**



Cornell University
Graduate and Professional
Student Assembly

44 *GPSA Field Representative, Physics*



Cornell University
Graduate and Professional
Student Assembly

1 **GPSA Resolution 8: Resolution Concerning 2014 Tax**
2 **Issues for International Students**

3
4 Sponsored by: Iian Smythe, Christine “Xine” Yao, Siddarth Chandrasekaran
5

6 **WHEREAS**, international students at Cornell University (see 1) and other US institutions
7 (see 2, 3) who received a Form 1042-S Foreign Person’s US Source Income Subject to
8 Withholding (see 4 for a description of this form), have had their 2014 Federal Tax Returns
9 partially or wholly withheld by the Internal Revenue Service (IRS),
10

11 **WHEREAS**, affected students have experienced long delays in response from the IRS (see
12 5),
13

14 **WHEREAS**, in February 2016, some students who were owed refunds from the IRS were
15 informed (see 5, 6) that either their refunds were smaller than originally computed on their
16 2014 Federal Tax Returns, or that they owed funds to the IRS, complete with interest and
17 penalty charges (see 6),
18

19 **WHEREAS**, the IRS has requested payment of these amounts by mid-March 2016 from
20 many of the affected students (see 6),
21

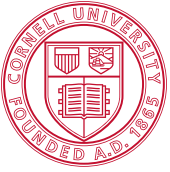
22 **WHEREAS**, the IRS has claimed (see 7) that this discrepancy resulted from the
23 withholding information on the affected students’ returns not matching that on the Form
24 1042-S the IRS received from the withholding agent, in this case, Cornell University,
25

26 **WHEREAS**, Cornell’s Tax Office has acknowledged (see 8) that this “mismatch” resulted
27 from an error in the third-party software, developed by Thomson Reuters, used to send
28 electronic copies of Form 1042-S to the IRS, though other reasons have been reported by
29 other universities (see 2),
30

31 **WHEREAS**, Cornell’s Tax Office has acknowledged (see 9) that the withholding amounts
32 appearing on the copies of Form 1042-S originally received by the affected students are
33 correct,
34

35 **WHEREAS**, Cornell’s Tax Office and International Students and Scholars Office (ISSO)
36 have asserted (see 1) that they stand “behind” the affected students and “will work together
37 to help resolve this issue”,
38

39 **WHEREAS**, Cornell’s ISSO provides tax workshops and software to assist international students in
40 filing their federal tax returns, **and has provided information and steps (see 1) to help affected**
41 **students begin to resolve these issues, services much appreciated by international**
42 **students,**
43



Cornell University
Graduate and Professional
Student Assembly

44 **WHEREAS**, it was not until February 2016 when the relevant agencies at Cornell (see 9) were able
45 to provide affected graduate students with the appropriate steps, 10 months after 2014 Federal Tax
46 Returns were due, and 6 months after inquiries were made by students to the ISSO at Cornell (see
47 10),
48

49 **WHEREAS**, the affected students are expected (see 1, 3, 8, 9) to individually follow up with the IRS
50 and Cornell's Tax Office via phone and mail according to the steps outlined by the ISSO, but the
51 timeline for resolution is unclear and may potentially take months to resolve,
52

53 **WHEREAS**, Title 26 of US Code, section 6532, allows that the IRS is subject to suit from
54 US taxpayers for frozen refunds after 6 months from the filing date of the original claim,
55

56 **WHEREAS**, many affected students may not even be aware that they were owed a refund
57 by the IRS, and may have made undue payments to the IRS resulting from this error,
58

59 **WHEREAS**, the discrepancy between funds an affected student was owed and the amount
60 the IRS is now claiming owed from the student can be well over \$1000 (see 2, 7), this error
61 can cause undue financial hardship on affected students,
62

63 **WHEREAS**, many of the affected students are graduate and professional students,
64

65 **WHEREAS**, the burden of seeking a resolution with the IRS adds to the stress of filing
66 2015 taxes which, for international students, is already a complicated process with steps
67 that vary from year to year, on top of the usual burdens experienced by graduate and
68 professional students in their work as researchers and teachers,
69

70 **BE IT RESOLVED THAT**, Cornell University, and its agents within the Graduate School, ISSO,
71 and Tax Office, be vigilant in their support of and advocacy on behalf of graduate and professional
72 students, including those affected by the aforementioned situation,
73

74 **BE IT FURTHER RESOLVED THAT**, Cornell University make available, through the
75 ISSO, Bursar Office, or other agents, loans for affected students who may be going
76 through financial hardships due to the unnecessary withholding of tax refunds,
77

77 **BE IT FURTHER RESOLVED THAT**, going forward, Cornell University make available
78 Form 1042-S to the relevant taxpayers earlier than the current mailing date of March 15,
79 to assist in simplifying and relaxing the tax filing process,
80

81 **BE IT FURTHER RESOLVED THAT**, going forward, Cornell University investigates the
82 possibility of having a tax advocate, such as a CPA or tax lawyer, who is capable of
83 legally representing students in front of the IRS, available in event of similar systemic
84 issues of tax withholding affecting a large number of members of the Cornell
85 community,



Cornell University
Graduate and Professional
Student Assembly

86 **BE IT FURTHER RESOLVED THAT**, Cornell University, via the aforementioned
87 agents, be responsible for notifying and following up with affected students, and seeking out
88 those who have yet to seek assistance from the Tax Office, including those possibly no
89 longer enrolled,
90

91 **BE IT FURTHER RESOLVED THAT**, Cornell University ensure such a situation does
92 not occur again by taking such measures as investigating the root causes of the issues, and
93 thoroughly vetting third-party software going forward,
94

95 **BE IT FURTHER RESOLVED THAT**, Cornell University work with the relevant federal
96 agencies and representatives, including but not limited to the IRS, Congressman Tom Reed
97 (NY-23), and Senators Charles Schumer and Kirsten Gillibrand (NY), towards a speedy
98 resolution of these issues,
99

100 **BE IT FINALLY RESOLVED THAT**, though the affected students can be expected to
101 make reasonable efforts towards resolving the situation, the ultimate responsibility of
102 resolving these issues and returning the duly owed funds to those affected lies not upon said
103 students, but rather on the institutions which have contributed to the error, which may
104 include but need not be limited to the IRS, Thomson Reuters, and Cornell University.
105

106 **RESPECTFULLY SUBMITTED,**

107
108 **Iian Smythe**

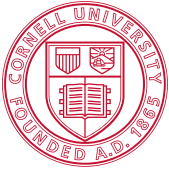
109 *GPSA Field Representative for Mathematics*

110
111 **Christine “Xine” Yao**

112 *GPSA Voting Member for the Humanities*

113
114 **ATTACHED LINKS AND DOCUMENTATION:**

- 115
116
117 1. <http://isso.cornell.edu/financial/taxes/2014-tax-problems>
118 2. [https://academeblog.org/2016/03/07/tax-trouble-for-international-graduate-employees-](https://academeblog.org/2016/03/07/tax-trouble-for-international-graduate-employees-across-us-campuses/)
119 [across-us-campuses/](https://academeblog.org/2016/03/07/tax-trouble-for-international-graduate-employees-across-us-campuses/)
120 3. [http://www.nacubo.org/Business_and_Policy_Areas/Tax/Tax_News/IRS_Notices_Cause](http://www.nacubo.org/Business_and_Policy_Areas/Tax/Tax_News/IRS_Notices_Cause_Tax_Woes_for_Thousands_of_Foreign_Students.html)
121 [Tax_Woes_for_Thousands_of_Foreign_Students.html](http://www.nacubo.org/Business_and_Policy_Areas/Tax/Tax_News/IRS_Notices_Cause_Tax_Woes_for_Thousands_of_Foreign_Students.html)
122 4. <https://www.dfa.cornell.edu/tax/taxreporting/1042s>
123 5. February 26 email from Dean Knuth:
124 <https://drive.google.com/file/d/0B7DwvY87TOUwUTVjaGduUIBtRGc/view?usp=sharing>
125 [g](https://drive.google.com/file/d/0B7DwvY87TOUwUTVjaGduUIBtRGc/view?usp=sharing)



Cornell University
Graduate and Professional
Student Assembly

- 126 6. February 22 notice CP22A to Iian Smythe (partially redacted):
127 <https://drive.google.com/file/d/0B7DwvY87TOUwV05XS0xqc2lMU1E/view?usp=sharing>
128 [ng](#)
- 129 7. February 17 letter 5532C to Iian Smythe (partially redacted):
130 <https://drive.google.com/file/d/0B7DwvY87TOUwNVZ0czkxajhodjQ/view?usp=sharing>
- 131 8. February 26 email from Bill Allen:
132 <https://drive.google.com/file/d/0B7DwvY87TOUwT0w0QmpUc3l3N2M/view?usp=sharing>
133 [ing](#)
- 134 9. March 4 letter from Lori Kanelis to Iian Smythe (partially redacted):
135 <https://drive.google.com/file/d/0B7DwvY87TOUwVWYrYTBzY01ieFU/view?usp=sharing>
136 [ng](#)
- 137 10. August 17 email from Iian Smythe to ISSO:
138 <https://drive.google.com/file/d/0B7DwvY87TOUwamlYMXEwWUdZNVE/view?usp=sharing>
139 [haring](#)