

FINANCE PROCEDURE MANUAL	TITLE: Notification of invalid tax identification number for students	
	NUMBER: FIN-SAS-025	VERSION: 01
	ISSUED DATE: 2/13/2012	REVISION DATE: 4/4/2013

➤ **Purpose:**

To establish procedures when discrepancies exist between external reporting agencies and College student records regarding tax identification numbers.

➤ **Definitions:**

PantherNet: The online Enterprise Resource Planning (ERP) system used to track and maintain operations at the College including financial, student, and payroll/personnel records.

Florida Prepaid: Savings plan used to pay for any qualified higher education expenses, including tuition, fees, room and board, food, books, supplies and equipment, required by the College.

Student Account: An account or record keeping mechanism created for every college student. This account is used to manage charges, payments, and billings. Enrollment history is also maintained in each student account.

Taxpayer Identification Number: A number issued by the Internal Revenue Service (IRS) or the Social Security Administration (SSA). It is a nine-digit number that could be a Social Security Number (SSN) from the SSA or an Individual Taxpayer Identification Number (ITIN) issued regardless of immigration status because both resident and nonresident aliens may have a U.S. filing or reporting requirement under the Internal Revenue Code.

➤ **Responsibility:**

Student Account Services Manager: Responsible for logging any discrepancy between reporting agencies and College records pertaining to finance operations when a discrepancy in the ITIN of a student is presented.

Accounting Associates: All Finance Department staff are responsible for logging any discrepancy when they become aware of a discrepancy in the ITIN of a student. They should also notify their direct supervisor.

Assistant Controller of Revenue and Operations or Student Account Services Manager: Responsible for notifying the District Registrar's Office of a discrepancy in a student's ITIN.

District Registrar's Office: Responsible for creating registrations hold (Hold type ZZ) on the student account in order to prevent further registration or transcript request activity.

Procedure Details:

1. The Finance Department will exercise due diligence when a discrepancy is identified by either an external source or by an individual student.
2. Any notification of a discrepancy will be logged for tracking purposes.
3. The Student Account Services Manager or Assistant Controller of Revenue and Operations will be notified when a discrepancy is identified.
4. The Student Account Services Manager or Assistant Controller of Revenue and Operations will notify the District Registrar's Office of the discrepancy reported.
5. District Registrar's Office will verify student documents from the student file to determine if the taxpayer identification discrepancy is due to a data entry error in PantherNet.
 - a. If it is determined there was a data entry error in PantherNet, the District Registrar's Office will make the correction and merge the invalid ITIN with the corrected ITIN. (PantherNet Batch job STA800J1).
 - b. If it is determined there has not been a data entry error in PantherNet or the College does not have sufficient documentation in the student file regarding the student taxpayer identification, the District Registrar's Office will add a registration hold (hold type ZZ) to the student's account. This will prevent any further registration or transcript request activity on the student's account.
6. Once the student presents their tax payer identification card to the Registrar's Office and/or the College is able to determine the tax payer identification is incorrectly reported by an external agency, such as Florida Prepaid, the Student Account Services Manager or Assistant Controller of Revenue & Operation will notify the external agency and request a hold be placed on their records in order to resolve inconsistencies.

➤ **References:**

Accounting Manual for Florida's Public Community Colleges:

http://www.palmbeachstate.edu/finance/Documents/State_of_FL_Acctg_Manual.pdf

College Board Policy: Information Technology Resources and Systems

<http://www.palmbeachstate.edu/boardoftrustees/documents/BoardPolicies/Section1/1.23.pdf>

http://www.palmbeachstate.edu/boardoftrustees/documents/1.30_Identity_Theft_Prevention_Program.pdf

Family Educational Rights and Privacy Act:

<http://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html>

Finance Procedure: FIN-CON-005 (Red Flags)

<http://www.palmbeachstate.edu/finance/Documents/FIN-CON-005.pdf>

Florida Statutes: Chapter 119 Public Records

<http://www.flsenate.gov/Laws/Statutes/2011/Chapter119/All>