



Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
January					
31-Jan	Higher Education Act (Foreign Gift Reporting)	BYU must file a disclosure report with the U.S. Department of Education for gifts from and contracts with foreign sources when such gifts and contracts from the same source have a value of \$250,000 or more within a single calendar year. The report is due by January 31 or July 31 of each year.	20 U.S.C. § 1011f	Dear Colleague Letter - Reporting on Foreign Gifts, Contracts, and Relationships by Institution posted October 4, 2004	Regulatory Accounting, Financial Aid & Scholarships (Kevin Walker, Steve Hill)
31-Jan	Integrated Postsecondary Data System (IPEDS) Report	BYU must complete surveys that are conducted as a part of the Integrated Postsecondary Education Data System (IPEDS), which the university typically submits by January 31.	20 U.S.C. § 1094(a)(17)	IPEDS, Report Your Data	Planning & Assessment (Danny Olsen)
31-Jan	PHS/OLAW Annual Report	IACUC must submit an annual report to OLAW that includes the dates of the IACUC's semiannual evaluations and any changes to the institutional official, the IACUC membership, and the institution's program of animal care and use or facilities.	Public Health Service Policy on Human Care and Use of Laboratory Animals, § IV.F	OLAW Guidance	ORCA (Gene Larson)
31-Jan	Tax Reporting (Annual Notice of Coverage to Individuals with Minimum Essential Coverage, Form 1095-C)	Because BYU provides minimum essential health insurance coverage, it must provide notice to all covered full-time employees and students on the BYU Student Health Plan regarding health insurance coverage by January 31 of the year following the coverage.	26 U.S.C. § 6055	Information Reporting by Providers of Minimum Essential Coverage	Benefits (Carmen Diaz)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
31-Jan	Tax Reporting (Fringe Benefits, Forms 941 and W-2)	BYU must report the actual value of property, service, and cash, under certain circumstances, paid to employees in addition to or in lieu of regular wages on Forms 941 and W-2 by January 31.	26 U.S.C. § 132	Employer's Tax Guide to Fringe Benefits	Regulatory Accounting (Kevin Walker)
31-Jan	Tax Reporting (Miscellaneous Income Payments, Including to Independent Contractors, Form 1099-MISC)	BYU must report payments of \$600 or more made for non-payroll purposes (including independent contractors), \$10 or more made for royalties, and \$600 or more made to attorneys performing legal services (regardless of whether services were performed for the university) on Form 1099-MISC to recipients and the IRS by January 31.	26 U.S.C. §§ 6041, 6045(f), 6050N, 6071(c) 26 C.F.R. §§ 1.6041-1, 1.6045-5, 1.6050N-1, 31.3401(c)-1(b)	About Form 1099-MISC, Miscellaneous Income	Accounts Payable (Andrew Cluff)
31-Jan	Tax Reporting to Payors (Student Loan Interest Statement, Form 1098-E)	BYU must send a statement to payors who made qualified tuition or student loan interest payments on or before January 31 of the year following the calendar year in which payments were received, amounts were billed for qualified tuition, or student loan interest payments were received. The statement may be a copy of Form 1098-T or Form 1098-E.	26 U.S.C. § 6050S 26 C.F.R. §§ 1.6050S-3	About Form 1098-E, Student Loan Interest Statement	Student Financial Services (Jay Hanson)
31-Jan	Tax Reporting to Payors (Tuition Statement, Form 1098-T)	By January 31, BYU must file Form 1098-T for each student enrolled and for whom a reportable transaction was made.	26 U.S.C. § 6050S 26 C.F.R. 1.6050S-2	About Form 1098-T, Tuition Statement	Student Financial Services (Jay Hanson)
31-Jan	Tax Reporting to Employees (Wage and Tax Statement, Form W-2)	BYU must provide employees copies of Form W-2 by January 31 of the year following the calendar year in which wages were paid.	26 U.S.C. § 3402 26 C.F.R. § 31.6051-1	About Form W-2, Wage and Tax Statement	Payroll Services (Shannon Kelly)



Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
February					
15-Feb	Effective Period of Withholding Exemption Certificate	For any employee who previously claimed an exemption but has not submitted a new Form W-4 for the current year, BYU must begin withholding federal income tax on February 15 as if the employee is single with zero withholding.	26 U.S.C. § 3402 26 C.F.R. § 31.3402(f)(4)-2	Withholding Compliance Questions & Answers	Payroll Services (Shannon Kelly)
March					
1-Mar	Clinical Laboratory Improvement Amendments of 1988 (CLIA): Certification Renewal Application	The BYU Student Health Center is required to maintain a CLIA certificate for its in-house laboratory. Certificates are valid for two years. BYU's most recent certification was renewed effective March 2, 2020. BYU will begin the next recertification process in January 2022.	42 U.S.C. § 263a 42 C.F.R. pt. 493	CLIA Law & Regulations from the CDC	Student Health Center (Brad LeBaron)
15-Mar	Tax Reporting to IRS (Income of Foreign Persons Reporting, Forms 1042 and 1042-S)	The university must file Form 1042, used to report all non-employee payments to non-resident aliens and payments to nonresident employees who claim exemptions from federal income taxes due to a tax treaty with the IRS, by March 15 following the year of payment. In addition, the university must send copies of Form 1042-S to recipients by March 15.	26 U.S.C. § 871 26 C.F.R. § 1.1441-1	Discussion of Form 1042, Form 1042-S and Form 1042-T	Regulatory Accounting (Kevin Walker)
31-Mar	Tax Reporting to IRS (Annual Report of Minimum Essential Coverage, Forms 1095-B and 1094-B)	BYU must submit Forms 1095-B and 1094-B to the IRS to report information about minimum essential health insurance coverage by March 31 if filing electronically. BYU typically files these forms electronically.	26 U.S.C. § 6055 26 C.F.R. § 1.6055-1(c)	Information Reporting by Providers of Minimum Essential Coverage	Benefits (Carmen Diaz)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
31-Mar	Tax Reporting to IRS (Qualified Tuition and Student Loan Interest Reporting, Forms 1098-E and 1098-T)	<p>BYU must complete Form 1098-T (qualified tuition payments) and Form 1098-E (student loan interest payments), both of which must be filed with the IRS on or before March 31 if filed electronically. BYU typically files these forms electronically.</p> <p>BYU must certify that it has met the regulatory requirements for soliciting student taxpayer identification numbers (TINs) at least once during the year.</p>	<p>26 U.S.C. § 6050S</p> <p>26 C.F.R. Sec. 1.6050S-1</p>		Student Financial Services (Jay Hanson)
April					
30-Apr	Annual Police Department Report to Commission on Criminal and Juvenile Justice	On or before April 30 each year, every law enforcement agency must submit the following information for the previous calendar year to the Commission on Criminal and Juvenile Justice: 1) disclose whether the law enforcement agency conducted one or more reportable incidents, 2) provide required information for reportable incidents, and 3) identify the number of arrest warrants served that required a forced entry and were not served in conjunction with a search warrant that resulted in a reportable incident.	Utah Code Ann. 77-7-8.5	Utah Code Ann. 77-7-8.5	BYU Police (Matthew Andrus)
30-Apr	Institutional Assurance and Annual Report on Possible Misconduct (Form PHS-6349)	Between January 1 and April 30 each year, any institution subject to the Public Health Service (PHS) research misconduct regulations must file an annual report with the Office of Research Integrity detailing the institution's compliance with federal regulations. Along with this report, the institution must send, upon request, any information regarding institutional research misconduct proceedings.	<p>42 U.S.C. § 268a</p> <p>42 C.F.R. § 93.302(b)</p>	Office of Research Integrity Assurance Program	Associate Academic VP, Research (Larry Howell)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
May					
1-May	Financial Audits	At least annually, BYU must have an independent auditor conduct a compliance audit of its administration of federally sponsored research, Title IV financial aid programs, and its general-purpose financial statements. The university must submit its compliance audit report within thirty days after receiving the auditors' report of its financial statements or nine months after the end of its fiscal year, whichever is earlier. Because BYU's fiscal year ends December 31, and its general financial audit report is typically received by April, BYU's deadline is generally around May 1.	20 U.S.C. § 1094(c) 34 C.F.R. § 668.23		University Controller (Doug Belliston)
15-May	Tax Reporting: Annual Certification of Racial Nondiscrimination (IRS Form 5578)	Form 5578 is used by organizations that operate tax-exempt private schools to provide the Internal Revenue Service with an annual certification of racial nondiscrimination. BYU must file Form 5578 each year by the fifteenth day of the fifth month after the end of its calendar year or fiscal period. For BYU, Form 5578 is due annually by May 15.	Rev. Proc. 75-50, 1975-2 C.B. 587		Regulatory Accounting (Kevin Walker)
15-May	Tax Reporting: Unrelated Business Income Tax (UBIT) Returns (Form 990-T)	Form 990-T is used to report unrelated business income, which is income from a trade or business, regularly carried on, that is not substantially related to the charitable educational, or other purpose that is the basis of the organization's exemption. BYU must file Form 990-T each year by the fifteenth day of the fifth month after the end of its calendar year or fiscal period. For BYU, Form 990-T is due annually by May 15.	26 C.F.R. §§ 1.511-1, 1.513-4		Regulatory Accounting (Kevin Walker)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
31-May	Student Exchange and Visitor Information System (SEVIS) F-1 Visa Program (Form I-17 Recertification)	Student and Exchange Visitor Program (SEVP)-certified schools, such as BYU, must recertify every two years (in even years) to ensure school officials comply with applicable regulations when enrolling students with F-1 visas. SEVP will notify BYU's designated school officials 180 days before the university's certification expiration date (CED) that it is eligible to apply for recertification. BYU's current CED is in October of 2020; however, it is BYU's practice to supply the recertification information by the end of May.	8 C.F.R. § 214.3(g)	Form I-17 Guidance Sheet (ICE)	International Office (Sam Brown)
June					
30-Jun	Hazardous Materials Transportation Act (DOT Form F 5800.2)	If BYU transports or causes to be transported hazardous material, then it is required to file an annual registration statement on DOT Form F 5800.2 no later than June 30 for each registration year. Each registration year begins on July 1 and ends on June 30.	49 U.S.C. § 5108 49 C.F.R. § 107.608		Risk Management & Safety (David Smith)
30-Jun	Student Exchange and Visitor Information System (SEVIS) J-1 Visa Program (Form DS-3037)	As a J-1 sponsor, BYU must submit an annual report generated from SEVIS with updated sponsor information. The report must be filed at the academic year end, which is June 30.	22 C.F.R. § 62.15	SEVIS Enhancements Planning Guides	International Office (Sam Brown)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
July					
1-Jul	Student Right to Know Act: Information on Completion or Graduation Rates	BYU must disclose information for prospective and enrolled students regarding financial assistance by July 1. Completion of the Graduation Rate Survey (GRS) (part of IPEDS reporting done in March–April) meets the reporting requirements of the Student Right to Know Act.	20 U.S.C. § 1092 34 C.F.R. §§ 668.41, 668.45		Planning & Assessment (Danny Olsen)
1-Jul	Student Right to Know Act: Report on Completion or Graduation Rates for Student Athletes	By July 1 each year, BYU must report the completion or graduation rates for student-athletes covering the one-year period ending August 31 of the previous year. Because BYU is a member of the NCAA, the responsibility to provide prospective student-athletes and their parents, high school coaches, and guidance counselors a report on completion or graduation rates for student athletes is satisfied by the NCAA's distribution of its compilation of graduation rate statistics.	20 U.S.C. § 1092(e)(1) 34 C.F.R. §§ 668.41(f) and 668.48 FSA Handbook Vol. 2, ch. 6		Athletics (Bob Schirmer)
31-Jul	Higher Education Act (Foreign Gift Reporting)	BYU must file a disclosure report with the U.S. Department of Education for gifts from and contracts with foreign sources when such gifts and contracts from the same source have a value of \$250,000 or more within a single calendar year. The report is due by January 31 or July 31 of each year.	20 U.S.C. § 1011f	Dear Colleague Letter (Oct. 4, 2004) - Reporting on Foreign Gifts, Contracts, and Relationships by Institution	Regulatory Accounting, Financial Aid & Scholarships (Kevin Walker, Steve Hill)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
31-Jul	Student Exchange and Visitor Information System (SEVIS) J-1 Visa Program (Form DS-3097)	As a J-1 sponsor, BYU must submit an annual narrative report to the Department of State. The narrative report must be filed by July 31.	22 C.F.R. § 62.15		International Office (Sam Brown)
31-Jul	Tax Reporting: Employee Retirement and Income Security Act (ERISA) Deferred Compensation (Form 5500)	Any amount of compensation deferred under an eligible deferred compensation plan and any income attributable to the amounts deferred must be included in gross income for the taxable year in which such compensation or other income is paid. BYU is required to submit compensation on Form 5500 by the last day of the seventh month after end of plan year.	26 U.S.C. § 457		TIAA Plan: Benefits (John Young) 401K Plan: DMBA Administration
31-Jul	Tax Reporting: Qualified Tuition Reductions for Employees	BYU must report any qualified tuition reductions, which are reductions in tuition provided to an employee for the education of an employee or certain relatives of the employee at BYU or another qualified institution. Reporting is due by the last day of the seventh month after the end of the plan year.	26 U.S.C. § 117(d)	Publication 970 (2019), Tax Benefits for Education	Benefits (John Young)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
September					
17-Sep	Commemoration of Constitution Day and Citizenship Day	An institution is required to hold an education program commemorating the U.S. Constitution for its students each year on September 17. If Constitution Day falls on a weekend or holiday, then an institution may hold its program either the week prior to or after September 17.	36 U.S.C. § 106 Pub. L. 108-447, § 111, 118 Stat. 2809, 3344 (2004) 70 Fed. Reg. 29,727 (May 24, 2005)	U.S. Department of Education resources for planning a Constitution Day event	College of Family Home and Social Sciences (Ben Ogles, Matthew Mason)
30-Sep	Veterans' Employment and Training Service (VETS) 4212 Report	Federal contractors and subcontractors with a federal contract or subcontract in the amount of \$100,000 or more must file a VETS-4212 report by September 30 each year.	38 U.S.C. §§ 4211-4212 41 C.F.R. § 61-250.10	Veterans' Employment and Training Service (VETS) 4212 Report FAQs	Equal Employment Office (Collette Blackwelder)
October					
1-Oct	Annual Fire Safety Report	Institutions with on-campus housing must prepare and distribute to the campus community an annual report containing fire statistics and other information by October 1 each year.	20 U.S.C. § 1092(i) 34 C.F.R. §§ 668.41(e), 668.49	Department of Education's Handbook for Campus Safety and Security Reporting	Risk Management & Safety (Kevin Paxton)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
1-Oct	Annual Notification of Information Disclosures	Each institution that participates in federal student aid programs must annually distribute to all enrolled students a notice of the availability of certain information, including student body diversity, vaccination policies, athletic program participation rates and financial support data, and FERPA. The law does not mandate a particular date of distribution, but BYU typically gives notice to students by October 1 in connection with its notice about the Clery Act Annual Security Report.	20 U.S.C. § 1092(a)(1) 34 C.F.R. § 668.41(c)	Federal Student Aid Handbook (Appendix F): Institutional Reporting and Disclosure Requirements FSA Consumer Information Assessment	Financial Aid (Monica Tillman)
1-Oct	Clery Act Annual Security Report	Institutions are required to publish an annual security report containing campus crime statistics and security policies to prospective students and employees and current students and employees by October 1 each year.	20 U.S.C. §1092(f)(1) 34 C.F.R. §§ 668.41(e), 668.46(b)	Department of Education's Handbook for Campus Safety and Security Reporting	University Police (Karen Ellingson)
1-Oct	Drug and Alcohol Abuse Prevention Materials	Institutions must annually send students and employees information about standards of conduct prohibiting unlawful drug and alcohol use, legal sanctions, health risks of drug and alcohol abuse, available counseling and treatment programs, and the penalties for violating the standards of conduct. The law does not mandate a particular date of distribution, but BYU discloses the required information by October 1 with its Clery Act Annual Security Report.	20 U.S.C. § 1011i 34 C.F.R. § 86.100	Complying with the Drug-Free Schools and Campus Regulations	Dean of Students (Kyle Slaughter)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
1-Oct	Family Educational Rights and Privacy Act (FERPA)	BYU must annually notify enrolled students of their rights under FERPA. BYU typically notifies students each fall semester through an email message. This notification could be combined with the student notification about the Clery annual security report and other information disclosures.	20 U.S.C. §§ 1092(a), 1232g(e) 34 CFR § 99.7		Registrar's Office (Barry Allred, Jearlene Leishman)
15-Oct	Clery Act Crime Statistics Submission to ED	Campus crime statistics must be submitted to the U.S. Department of Education (via an internet portal) each year by October 15.	20 U.S.C. § 1092(f)(5) 34 C.F.R. § 668.41(e)(5)	Campus Safety and Security Survey	University Police (Karen Ellingson)
15-Oct	Equity in Athletics Disclosure Act Annual Report	Institutions with intercollegiate athletic programs must make gender equity information about its athletic programs available in an annual report published to the public by October 15 each year and must give notice to enrolled and prospective students.	20 U.S.C. § 1092(g) 34 C.F.R. §§ 668.41(g), 668.47(c)	U.S. Department of Education Summary of Equity in Athletics Disclosure Act	Athletics (Bob Schirmer)
21-Oct	Voter Registration Provision in Higher Education Act	At least eleven calendar days prior to a federal election (general or special) or a state election for governor or chief executive, BYU must distribute to enrolled students who are physically in attendance an electronic message with a voter registration form acceptable for use in Utah, or an Internet address where such a form can be downloaded, in an electronic message devoted exclusively to voter registration.	20 U.S.C. § 1094(a)(23)(A) 34 CFR § 668.14(d) Utah Code Ann. § 20A-2-102.5	Dear Colleague Letter (July 1, 2013) - Requirement for distribution of voter registration forms.	Office of Civic Engagement (Quin Monson)
30-Oct	Equity in Athletics Disclosure Act Information Submission to ED	Within fifteen days of making the Equity in Athletics Disclosure Act available to students, which must be available by October 15, an institution must submit the report to the U.S. Department of Education.	20 U.S.C. § 1092(g)(4) 34 C.F.R. § 668.41(g)(2)	Equity in Athletics Disclosure Act Survey	Athletics (Bob Schirmer)

BYU

Compliance Calendar

Deadline	Requirement	Description	Law	Resources	Contact
December					
1-Dec	Animal Welfare Act Annual Report	USDA-registered research facilities must submit an annual report (APHIS Form 7023) to the USDA on or before December 1.	7 U.S.C. § 2143(a)(7)(A) 9 C.F.R. § 2.36	USDA Research Facility Annual Summary & Archive Reports	Associate Academic VP - Grad Studies (Larry Howell)
1-Dec	IRS Withholding Exemption Certificates	Before December 1 of each year, an employer should ask its employees to file a new withholding exemption certificate for the ensuing calendar year if the employee's exemption status has changed.	26 U.S.C. § 3402 26 C.F.R. § 31.3402(f)(2)-1(c)(3)	Topic No. 753 Form W-4—Employee's Withholding Allowance Certificate	Payroll Services (Shannon Kelly)
31-Dec	IRS Tax ID Number Solicitation	If an institution does not have a record of an individual's correct taxpayer identification number (TIN), then it must solicit the TIN on or before December 31 to show reasonable cause for waiving a penalty for failure to include a correct TIN on Form 1098-E.	26 C.F.R. §§ 1.6050S-3(f)(3)	Instructions for Forms 1098-E and 1098-T	Student Financial Services (Jay Hanson)
31-Dec	Occupational Safety and Health Act (OHSA) 300 Log Summary and Certification	An employer must review its OSHA 300 Log to verify entries, create an annual summary of injuries and illnesses, certify the summary, and post the summary by December 31 of each calendar year.	29 U.S.C. § 654 29 C.F.R. § 1904.32		Risk Management & Safety (Branden Wilson)