



The Texas A&M University System Compliance Calendar

This calendar is not meant to be a comprehensive calendar, but rather highlights important reporting deadlines for institutions of higher education.

January	
<p>The Controlled Substance Act of 1970 21 U.S.C. 827; 21 CFR § 1304.33</p>	<p>By January 15th of every year, those registered to manufacture and distribute controlled substances must file reports with data on the stocks of each controlled substance on hand by close of business on December 31st of the prior year. Manufacturing transactions reports must also be filed by January 15th for the prior year. Acquisition/Distribution reports must be filed every quarter not later than the 15th day of the month succeeding the quarter for which it is filed.</p>
<p>Program Participation Agreements and IPEDS 20 U.S.C. § 1094(a)(17); 34 C.F.R. §§ 1602.48-50</p>	<p>As a condition of the signed program participation agreement for financial aid, institutions must complete surveys conducted as part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal postsecondary institution data collection effort, as designated by the Secretary, in a timely manner and to the satisfaction of the Secretary.</p>
<p>Foreign Control, Contracts or Gifts Disclosures Higher Education Act of 1965 as amended; 20 U.S.C. § 1011f</p>	<p>On or before January 31st or July 31st, whichever is sooner, institutions must file a disclosure report about ownership or control by, or contracts with or gifts from foreign sources. A disclosure report must be filed with the Department of Education for gifts and contracts of \$250,000 or more received within a calendar year.</p>
<p>Tuition Payment Credit Reporting Requirements 26 U.S.C. § 6050S; 26 CFR 1.6050S- 2T</p>	<p>On or before January 31st, a Form 1098-T must be furnished to each individual who paid tuition and related expenses (or was billed for such expenses, or received reimbursements, refunds or reductions of such amounts) during the preceding calendar year.</p>

January (continued)

<p>Student Loan Interest Reporting 26 U.S.C. § 6050S; 26 CFR 1.6050S-3 and 26 CFR 1.6050S-4T (see 67 Fed. Reg. 20901 final and temporary regulations)</p>	<p>On or before January 31st, a Form 1098-E must be furnished to each individual participating in a Perkins Loan Program or institutional loan program who made student loan interest payments of \$600 or more during the preceding calendar year.</p>
<p>Internal Revenue Code: W-2 Forms 26 CFR § 31.6051-1</p>	<p>On or before January 31st, every employer shall provide a Form W-2 to each employee who received wages during the preceding calendar year.</p>
<p>Miscellaneous Income Tax Statements 26 C.F.R. § 1.6041</p>	<p>On or before January 31st, a Form 1099-MISC must be furnished to each person who received miscellaneous income of \$600 or more in the preceding calendar year in non-employee service payments with the exception of royalty payments of \$10 or more, <u>or</u> from whom any federal income tax was withheld under the backup withholding rules regardless of the amount of the payment. Non-employee service payments include rents, services, prizes and awards, other income payments, medical and health care payments, or gross proceeds to an attorney.</p>
<p>Distributions from Annuities Tax Statements 26 C.F.R. § 1.408-7</p>	<p>On or before January 31st, a Form 1099-R must be furnished to each person receiving a distribution from annuities during the preceding calendar year.</p>
<p>Animal Welfare Act 9 C.F.R. § 2.7</p>	<p>A licensee must file an application for license renewal with the AC Regional Director within 30 days prior to the expiration of the license.</p>
<h2 style="margin: 0;">February</h2>	
<p>Posting of OSHA Summary of Work-Related Injuries and Illnesses 29 U.S.C. § 654; 29 C.F.R. § 1904.32</p>	<p>On or before February 1st, Form 300A showing a summary of the total number of work-related injuries and illnesses that occurred in the preceding calendar year must be posted wherever notices to employees are usually posted and stay posted through April 30th</p>
<p>Effective Period of Withholding Exemption Certificate 26 U.S.C. § 3402; 26 C.F.R. § 31.3402(f)(4)-2</p>	<p>On or before February 15th, if an employee who previously claimed an exemption has not yet submitted a new W-4, taxes should be withheld as if the employee is single, with zero withholding allowances or withheld based on the last valid W-4 received</p>
<p>Tuition Payment Credit Reporting 26 U.S.C. § 6050S; 26 C.F.R. § 1.6050S-2T, <i>et seq.</i></p>	<p>On or before February 28th (or March 31st if filed electronically), Forms 1098-T must be filed with the IRS for the preceding calendar year</p>

February (continued)	
Student Loan Interest Payment Reporting 26 U.S.C. § 6050S; 26 C.F.R. § 1.6050S-3; 26 C.F.R. § 1.6050S-4T	On or before February 28 th (or March 31 st if filed electronically), Forms 1098-E must be filed with the IRS for the preceding calendar year
Wage and Tax Returns 26 C.F.R. § 1.6041-2	On or before February 28 th (or March 31 st if filed electronically), Forms W-2 must be filed with the IRS for the preceding calendar year; Form W-3 must also be filed in order to transmit Form W-2
Distributions from Annuities Tax Returns 26 C.F.R. §§ 1.408-7, 1.6041-6	On or before February 28 th , a 1099-R must be filed with the IRS for the preceding calendar year
March	
Emergency and Hazardous Chemical Inventory 42 U.S.C. §§ 11021, 11022; 40 C.F.R. §§ 370.20-370.45	On or before March 1 st , an inventory of hazard chemicals exceeding the regulatory threshold during the preceding calendar year must be submitted to the appropriate local emergency planning committee, the state emergency response commission, and the local fire department
Possible Biomedical/Behavioral Research Misconduct Report 42 U.S.C. §§ 289b, 299c-3, 300v; 42 C.F.R. § 93.302	On or before March 1 st , a report regarding policy for responding to allegations of biomedical or behavioral research misconduct must be submitted to the U.S. Department of Health and Human Services' Office of Research Integrity (ORI) for the preceding calendar year
Withholding of Foreign Person's U.S. Source Income Tax Returns 26 U.S.C. §§ 871, 1441; 26 C.F.R. §§ 1.1441-1, 1.1461-1	On or before March 15 th , Form 1042 and copies of all Forms 1042-S must be filed with the IRS reporting income paid to and taxes withheld from nonresident aliens and foreign entities in the preceding calendar year (e.g. wages exempt under a tax treaty, wages earned as an independent contractor, royalties, and scholarship or fellowship grants). Also, on or before March 15 th , Form 1042-S must be sent to each recipient of an amount subject to reporting.
April	
Teacher Preparation Program Report 20 U.S.C. §§ 1027d-1027g Section 207 in Title II of the Higher Education Act, as amended	On or before April 1 st , a report on the quality of teacher preparation programs (and alternative certification programs) must be submitted to the State of Texas. (The State of Texas will then in turn submit a state report to the U.S. Department of Education in October which will provide the information to the public.)
May	

June	
<p>Hazardous Materials Registration Statement 49 U.S.C. §§ 5108, 5123, 5124; 49 C.F.R. §§ 107.329, 107.333, 107.608</p>	<p>On or before June 30th, a Form F 5800.2 registration statement must be filed with the U.S. Department of Transportation with respect to any hazardous material that is transported <i>or caused</i> to be transported during each registration year (July 1st to June 30th)</p>
July	
<p>Graduation Rates for Students 20 U.S.C. §§ 1092(a)(1)(L), 1982(a)(3); 34 C.F.R. §§ 668.41(d)(3), 668.45</p>	<p>On or before July 1st, notice must be distributed to current students of the availability of information about the completion/graduation rates of certificate- or degree-seeking, first-time, full-time, undergraduate students in the one-year period ending August 31st of the preceding year. Such information is to be made readily available to both current and prospective students upon request through appropriate publications, mailings, or electronic media.</p>
<p>Graduation Rates for Students Receiving Athletically Related Student Aid 20 U.S.C. § 1092(a), (e); 34 C.F.R. § 668.41(a), (f); 34 C.F.R. §§ 668.45, 668.48</p>	<p>On or before July 1st, notice must be distributed to current students of the availability of information about the completion/graduation rates of students receiving athletically related student aid in the one-year period ending August 31st of the preceding year. Such information must be provided to each prospective student athlete and the student's parents, high school guidance counselor, and coach at the time of an offer of athletically related student aid. It is deemed to be in compliance if the NCAA provides the information to high school coaches and counselors. (The IPEDS GRS collects a URL for the disclosure information if it is posted on the website.) The report must also be sent to the U.S. Department of Education.</p>
<p>PCB's Log and Report 15 U.S.C. § 2607; 40 C.F.R. § 761.180</p>	<p>On or before July 1st, a log of the disposition of polychlorinated biphenyl (PCBs) and PCB items present in each facility during the preceding calendar year must be prepared. On or before July 15th, a report summarizing the records and log must be submitted to the Regional Administrator of the U.S. Environmental Protection Agency.</p>
<p>Foreign Control, Contracts or Gifts Disclosures 20 U.S.C. § 1011f</p>	<p>On or before January 31st or July 31st, whichever is sooner, institutions must file a disclosure report about ownership or control by, or contracts with or gifts from foreign sources. A disclosure report must be filed with the Department of Education for gifts and contracts of \$250,000 or more received within a calendar year.</p>

July (continued)

<p>Employee Retirement Pension Plan Returns 29 U.S.C. § 1024; 29 C.F.R. § 2520.104a-5</p>	<p>Within seven months after the close of a retirement plan year (on or before July 31st), a Form 5500 must be filed with the Secretary of the U.S. Internal Revenue Service</p>
<p>Annual Report for J-1 Sponsors for the Exchange Visitor Program 22 CFR 62.15</p>	<p>All J-1 sponsors must submit an annual report generated from SEVIS to DoS.</p>

August

<p>Student Records Privacy (FERPA) 20 U.S.C. §§ 1092(a), 1232g; 34 C.F.R. 668.41(c); 34 C.F.R. Part 99</p>	<p>By the time of fall registration, notice of a list of information required under the Federal Educational Rights and Privacy Act (FERPA), together with a statement of the procedures required to obtain such information must be distributed to current students and parents</p>
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September

<p>General Provisions Relating to Student Assistance Programs (Program Participation Agreements)</p>	<p>On an annual basis, notice must be distributed to current students of the availability of the following information:</p> <ul style="list-style-type: none"> • Institutional and Program Accreditation, Approval or Licensure - 20 U.S.C. §§ 1092(a)(1)-(2); 34 C.F.R. § 668.41(a)-(d); 34 C.F.R. § 668.43(a)(6), (b) • Academic Program (Programs, Facilities, and Faculty - 20 U.S.C. §§ 1092(a)(1)(G); 34 C.F.R. § 668.41(a)-(d); 34 C.F.R. § 668.43(a)(5) • Student Body Diversity - 20 U.S.C. § 1982(a)(1)(Q) • Retention Rates for Students - 20 U.S.C. §§ 1092(a)(1)(U) • Facilities and Services Available to Disabled Students - 20 U.S.C. §§ 1092(a)(1)(l)-(2); 34 C.F.R. § 668.41(a)-(d), 34 C.F.R. § 668.43(a)(7) • Price of Attendance - 20 U.S.C. §§ 1092(a)(1)-(2); 34 C.F.R. § 668.41(a)-(d); 34 C.F.R. § 668.43(a)(1) • Student Financial Aid Information - 20 U.S.C. §§ 1092(a)(1)-(2), 1094(a)(9); 34 C.F.R. §§ 668.41(a)-(d); 34 C.F.R. § 668.42, 34 C.F.R. § 668.43(a)(8)-(9), 34 C.F.R. § 668.44 • Refund Policy - 20 U.S.C. §§ 1092(a)(1)-(2); 34 C.F.R. § 668.41(a)-(d); 34 C.F.R. § 668.43(a)(2)-(4) • Transfer of Credit Policy - 20 U.S.C. §§ 1092(a)(1)-(2); 34 C.F.R. § 668.41(a)-(d); 34 C.F.R. § 668.43(a)(2)-(4) • Copyright Infringement Policies and Sanctions - 20 U.S.C. § 1092(a)(1); 34 C.F.R. §§ 668.43(a)(10)
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September (continued)

	<ul style="list-style-type: none"> • Vaccinations Policy - 20 U.S.C. §§ 1092(a)(1)(V) • Job Placement for Graduates - 20 U.S.C. § 1092(a)(1)(R) • Graduate and Professional Education Placement for Graduates - 20 U.S.C. § 1092(a)(1)(S) <p>Such information is to be made readily available to both current and prospective students upon request through appropriate publications, mailings, or electronic media.</p> <ul style="list-style-type: none"> • Hazing - § 51.936 <i>Texas Education Code</i> • Bacterial Meningitis Information - <i>Texas Education Code Chapters 51.9191 and 38.0025</i>
<p>Constitution Day and Citizenship Day 36 U.S.C. § 106; § 111 of Division J of Pub. L. 108-447, the "Consolidated Appropriations Act, 2005," Dec. 8 2004; 118 Stat. 2809, 3344-45 (§ 111)</p>	<p>On September 17th (or during the preceding or following week if September 17th falls on a Saturday, Sunday, or holiday), an educational program on the U.S. Constitution must be implemented commemorating the September 17, 1787 signing of the U.S. Constitution.</p>
<p>Federal Contractor Veterans' Employment Report 38 U.S.C. § 4211 <i>et seq.</i>; 41 C.F.R. § 61-250.1 <i>et seq.</i>; 48 C.F.R. § 52.222-35</p>	<p>If entered into any federal contracts on or after 12/1/03 worth more than \$100,000, then on or before September 30th, a Federal Contractor Veterans' Employment Report (VETS-100) covering information in the preceding calendar year must be filed with the U.S. Department of Labor.</p>
<p>Employee Retirement Pension Plan Reports 29 U.S.C. § 1024; 29 C.F.R. § 104b-10</p>	<p>Within nine months after the close of the plan year (by September 30th), a summary annual report must be furnished to each plan participant and beneficiary receiving benefits.</p>
<h2 style="margin: 0;">October</h2>	
<p>Fiscal Operation Report & Application to Participate (FISAP) 20 U.S.C. § 1087bb; 34 C.F.R. § 673.3; 42 U.S.C. § 2752; 34 C.F.R. § 673.3; 20 U.S.C. § 1070b-3; 34 C.F.R. § 673.3; 20 U.S.C. § 1094; 34 C.F.R. § 674.19; 34 C.F.R. § 675.19; 34 C.F.R. § 676.19</p>	<p>To participate in the Federal Perkins Loan, FWS, or FSEOG programs, an application must be filed before the deadline date established annually by the U.S. Department of Education through publication of a notice in the Federal Register in order for the Department to determine allocation or reallocation of funds. According to the Department, this Application to Operate for the upcoming award year July 1st through June 30th must be submitted to the Department on or before October 1st. A Fiscal Operations Report plus other information required by the U.S. Department of Education must be submitted annually. According to the Department, this Report for the preceding award year July 1st through June 30th must be submitted to the Department on or before October 1st.</p>

October (continued)

<p>Annual Campus Security Report (Clery Act) 20 U.S.C. § 1092(f); 34 C.F.R. § 668.41(a), (e); 34 C.F.R. § 668.46; 34 C.F.R. Part 668, appendix A</p>	<p>On or before October 15th, a security report, or notice of availability of the report, containing information regarding campus crime statistics and security measures for the preceding calendar year, must be distributed to all students and employees. Notice must also be provided to prospective students and prospective employees of the availability of the report. The crime statistics must be submitted in the form specified by the U.S. Department of Education, and the Department will make the statistics available to the public. If the security and fire safety reports are published separately, each report must include information indicating how to access the other report.</p>
<p>Annual Campus Security Report - Emergency Response and Evacuation Procedures 20 U.S.C. § 1092(f)(1)(J), 34 C.F.R. § 668.41(a), (e)</p>	<p>The security report must also contain the policies regarding emergency response and evacuation procedures, including procedures for immediate notification to the campus community upon the confirmation of a significant emergency or dangerous situation involving an immediate threat to the health or safety of students or employees on campus, unless issuing the notification would compromise efforts to assist a victim, or to contain, respond to, or otherwise mitigate the emergency.</p>
<p>Annual Campus Security Report - Missing Person Notification Policy 20 U.S.C. § 1092(j); 34 C.F.R. § 668.41(a); 34 C.F.R. § 668.46(b)(14), (h)</p>	<p>The security report must also contain a statement of the policies regarding missing student notification procedures for students who reside in on-campus student housing facilities.</p>
<p>Annual Campus Fire Safety Report 20 U.S.C. § 1092(a)(1); 34 C.F.R. § 668.41(a), (e); 34 C.F.R. § 668.49</p>	<p>On or before October 1st, a fire safety report, or notice of availability of the report, must be distributed to all students and employees. The report must contain information regarding fire safety practices and standards for the preceding calendar year. Notice of the availability of the report must also be provided to prospective students and prospective employees. The fire statistics must be submitted to the U.S. Department of Education, and the Department will make the statistics available to the public. An annual report on the fires must be made to the campus community. <i>If the security and fire safety reports are filed separately, each report must include information regarding how to access the other report.</i></p>
<p>Campus Sex Crimes Prevention Act Pub. L. No. 106-386 and 42 U.S.C. § 1092(f)(1)(I)</p>	<p>Notification may be accomplished by adding the statement to the Annual Security Report required by the Campus Security Act. A suggested deadline of October 1st each year to coincide with the Annual Security Report.</p>

October (continued)

<p>Drug and Alcohol Abuse Prevention Program 20 U.S.C. § 1011i; 34 C.F.R. § 86.100</p>	<p>On an annual basis, the policies and information on the drug and alcohol abuse prevention program must be distributed to all students and employees. (Students who enroll or employees who are hired after the annual distribution must also receive the information.) The report must be made available, upon request, to the U.S. Department of Education and to the public, the above information distributed to students and employees as well as the results of a biennial review of the drug and alcohol abuse prevention program.</p>
<p>Equity in Athletics Report 20 U.S.C. § 1092(g); 34 C.F.R. § 668.41(a)-(b), (g); 34 C.F.R. § 668.47</p>	<p>On or before October 15th, APU must make information about its intercollegiate athletic program available to current and prospective students and to the public. Current and prospective students must be provided a notice of their right to request such information (included in annual notice to current students). A hard copy of the report must be provided to prospective students. Within 15 days of making the report available to students, prospective students, and the public (i.e., no later than October 30), the report must be submitted to the U.S. Department of Education, which will then make the information available to the public and notify all secondary schools of the availability of the information and how it may be accessed.</p>

November

<p>Tax-Exempt Organization Information Returns 26 U.S.C. § 6033; 26 C.F.R. §§ 1.6033-2, 1.6081-9, 301.6104(a)-1 <i>et seq.</i></p>	<p>On or before the 15th day of the fifth month following the close of the fiscal year (by November 15), a Form 990 must be filed with the U.S. Internal Revenue Service. <i>Note that upon filing a Form 8868, an automatic three month automatic extension will be granted (moving filing to February 15)</i></p>
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December

<p>Animal Research Program Report to APHIS 7 U.S.C. §§ 2131-2156; 9 C.F.R. § 2.36</p>	<p>On or before December 1st, a report regarding animal care and use program and facilities during the preceding fiscal year (October 1 – September 30) must be submitted to the U.S. Department of Agriculture's Animal and Plant Health Inspection Service's (APHIS) AC Regional Director for Texas</p>
<p>Tax Withholding Exemption Certificates 26 U.S.C. § 3402; 26 C.F.R. § 31.3402(f)(2)-1 (c)(3)</p>	<p>On or before December 1, a request should be made to request each employee to file a newly completed withholding certificate for the ensuing calendar year, in the event of change in the employee's exemption status since the filing of the employee's latest certificate.</p>

December (continued)

Tax Identification Number (TIN) Statements
26 U.S.C. § 6050S; 26 C.F.R. §§ 1.6050S-1 *et seq.*, 301.6109-1

On or before December 31, if no record of an individual's correct taxpayer identification number (TIN), then the TIN must be requested of each U.S. citizen and certain non-resident aliens with respect to whom payments of qualified tuition were received or reimbursements or refunds were made.