

ABILENE CHRISTIAN UNIVERSITY
Compliance Calendar for Federal Reporting¹

Updated August 2021

¹ This calendar serves to highlight important federal reporting deadlines (as opposed to disclosure deadlines or other requirements) for ACU. The department responsible for complying with these deadlines is also identified. This calendar is based on a similar calendar prepared by the Catholic University of America, Office of General Counsel and provides links to [Campus Legal Information Clearinghouse](#), a collaborative effort between the American Council on Education (ACE) and The Catholic University of America's Office of General Counsel.

DATE	FEDERAL LAW AND DESCRIPTION	RESPONSIBLE DEPARTMENT
January	<p>Reporting Control, Contracts or Gifts from Foreign Sources Higher Education Act of 1965 and Higher Education Amendments of 1998 20 U.S.C. § 1011.</p> <p>Whenever any institution is owned or controlled by a foreign source or receives a gift from or enters into a contract with a foreign source, the value of which is \$250,000 or more, considered alone or in combination with all other gifts from or contracts with that foreign source within a calendar year, the institution shall file a disclosure report with the Secretary on January 31 or July 31, whichever is sooner. 20 U.S.C. § 1011(f)(a) (2008). If an institution . . . is within a State which has enacted requirements for public disclosure of gifts from or contracts with a foreign source that are substantially similar to the requirements of this section, a copy of the disclosure report filed with the State may be filed with the Secretary in lieu of a report required . . . of this section. The State in which the institution is located shall provide to the Secretary such assurances as the Secretary may require to establish that the institution has met the requirements for public disclosure under State law if the State report is filed. 20 U.S.C. § 1011(d)(1) (2008). If an institution receives a gift from, or enters into a contract with, a foreign source, where any other department, agency, or bureau of the executive branch requires a report containing requirements substantially similar to those required under this section, a copy of the report may be filed with the Secretary in lieu of a report required under this section. 20 U.S.C. § 1011(d)(2) (2008).</p>	Advancement General Counsel
January	<p>Student Loan Interest Reporting (Statement to Payor) 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>Under I.R.C. § 6050S lenders, including most colleges and universities that participate in the Perkins Loan Program or operate institutional loan programs, must report student loan interest payments to the IRS. This is done by filing Form 1098-E, which must be filed with the IRS on or before February 28, or March 31 if filed electronically. The required statement to all persons who made student loan interest payments must be sent to the payor on or before Jan. 31 of the year following the calendar year in which the interest payments were received. The statement may simply be a copy of Form 1098-E.</p>	Student Financial Services

<p>January</p>	<p><u>Return of W-2 Information as to Payments to Employees</u> <u>26 CFR § 1.6041-2.</u> Employers must file Form W-2 for wages paid to each employee from whom income, social security or Medicare taxes were withheld or income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4. Anyone required to file Form W-2 must file Form W-3 to transmit Copy A of Forms W-2. The employer must file these forms with the IRS by February 28, or March 31 if filed electronically.</p>	<p>Human Resources</p>
<p>January</p>	<p><u>Return of 1095-C Information as to Benefits to Employees</u> <u>§ 301.6055-1, § 301.6056-1</u> Self-insured employers that provide minimum essential coverage to an individual during a calendar year must report certain information to the IRS using form 1094-C by January 31. Anyone employees meeting the IRS definition of Full-time employee must receive form 1095-C by January 31, providing the employee with health insurance information.</p>	<p>Human Resources</p>
<p>February</p>	<p><u>Student Loan Interest Reporting (Statement to IRS)</u> <u>26 U.S.C. § 6050S, 26 CFR 1.6050S-3</u> and <u>26 CFR 1.6050S-4T</u> (see <u>67 FR 20901</u> final and temporary regulations). Under I.R.C. § 6050S lenders, including most colleges and universities that participate in the Perkins Loan Program or operate institutional loan programs, must report student loan interest payments to the IRS. This is done by filing Form 1098-E, which must be filed with the IRS on or before February 28, or March 31 if filed electronically. The required statement to all persons who made student loan interest payments must be sent to the payor on or before Jan. 31 of the year following the calendar year in which the interest payments were received. The statement may simply be a copy of Form 1098-E.</p>	<p>Student Financial Services</p>
<p>February</p>	<p><u>Tuition Payment Credit Reporting Requirements (Statement to IRS)</u> <u>26 U.S.C. § 6050S, 26 CFR 1.6050S-2T</u> Form 1098-T must be filed with the IRS by February 28 (or March 31, if filed electronically) of the year following the calendar year during which payments were received. The proposed regulations requiring filing Forms 1098-T on magnetic media impose no additional reporting or record keeping and only prescribe the method of filing information returns that are already required to be filed.</p>	<p>Financial Operations</p>
<p>February</p>	<p><u>Program Participation Agreements and IPEDS</u> 20 U.S.C. § 1094(a)(17); 34 C.F.R. § 100.6; 29 C.F.R. §§ 1602.48-50 As part of the program participation agreements signed in connection with financial aid, an institution must complete surveys conducted as a 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. Filing the required IPEDS forms also fulfills certain reporting requirements under Titles VI and VII and the ADA.</p>	<p>Office of Institutional Effectiveness</p>
<p>March</p>	<p><u>Tuition Payment Credit Reporting Requirements (e-Statement to IRS)</u> <u>26 U.S.C. § 6050S, 26 CFR 1.6050S-2T.</u> Form 1098-T must be filed with the IRS by February 28 (or March 31, if filed electronically) of the year following the calendar year during which payments were received. The proposed regulations requiring</p>	<p>Financial Operations</p>

	filing Forms 1098-T on magnetic media impose no additional reporting or record keeping and only prescribe the method of filing information returns that are already required to be filed.	
April	Teacher Education Program Reporting Requirements (20 U.S.C. § 1027(f). Title II Universities must report annually to their state government and the public the pass rate on state teacher certification examinations taken by their graduates and several other factors. The reporting deadline is April 1 .	College of Education & Human Services
April	Program Participation Agreements and IPEDS 20 U.S.C. § 1094(a)(17); 34 C.F.R. § 100.6; 29 C.F.R. §§ 1602.48-50 As part of the program participation agreements signed in connection with financial aid, an institution must complete surveys conducted as a 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. Filing the required IPEDS forms also fulfills certain reporting requirements under Titles VI and VII and the ADA.	Office of Institutional Effectiveness

June	Foreign Bank Accounts and Tax Filings 31 USC 5314(a) US institutions and citizens that have an ownership interest in foreign bank accounts, or US citizens with signature authority over a foreign bank account have to file form TDF 90.22-1 (FBAR) . The latter must report the account on an FBAR even if the foreign financial account is reported on an FBAR filed by the owner of the account (or other person that has a financial interest in the account). This form must be filed by June 30 of the year following any year during which they possessed signature or other authority over, or had a \$ interest in foreign financial accounts whose value exceeded \$10,000 at any time during the calendar year.	Financial Operations
July	The Student Right to Know Law: Information on Completion or Graduation Rates 20 U.S.C § 1092; 34 CFR §§ 668.41 and 668.45, .68 The disclosure date is July 1 following 150% of the normal time for completion/graduation from its programs. 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 Law. By July 1st of each year, an institution that offers athletically related student aid must submit a report to the Secretary of Education that covers the 1-year period ending August 31 of the previous year. If the school is a member of the NCAA, the NCAA satisfies the individual institution's responsibility to provide prospective student-athletes and their parents, high school coach and guidance counselor their report on completion or graduation rates for student athletes by distributing the NCAA compilation of graduation rate statistics to all secondary schools in the United States.	Athletics and Office of Institutional Effectiveness
July	Toxic Substances Control Act 15 USCS § 2607; 40 CFR 761.180 A written annual document log of the disposition of PCBs and PCB items must be prepared for each facility by July 1 , covering the previous calendar year (January through December). The written annual	Facilities and Campus Management

	report, which summarizes the records and annual document log shall be submitted to the EPA Regional Administrator by July 15th of each year.	
July	<p>Employee Retirement and Income Security Act (ERISA) 29 USC § 1024; 29 CFR § 2520.104a-5; 29 CFR § 2520.104b-10</p> <p>The administrator of an employee benefit plan must file a form 5500 within 210 days after the close of the plan year. Thus, if the plan year is the same as the calendar year, and ends Dec. 31, then the filing deadline is July 31 of the next year. An extension of the filing deadline of up to two-and-a-half months can be obtained by using form 5558. If the plan year and tax year are the same, and you obtain an extension for filing the institution's tax return, then the deadline for the 5500 is automatically extended as well. A summary annual report must be sent to each plan participant and beneficiary receiving benefits within nine months of the end of the plan year. If the institution obtains an extension for filing the 5500, the extension for distributing is extended to two months after the filing of the form 5500. See the TIAA-CREF ERISA 5500 Calendar for due dates and extension dates based upon when your plan year ends.</p>	Human Resources

July	<p>Higher Education Act of 1965 and Higher Education Amendments of 1998 20 U.S.C. § 1011.</p> <p>Whenever any institution is owned or controlled by a foreign source or receives a gift from or enters into a contract with a foreign source, the value of which is \$250,000 or more, considered alone or in combination with all other gifts from or contracts with that foreign source within a calendar year, the institution shall file a disclosure report with the Secretary on January 31 or July 31, whichever is sooner. 20 U.S.C. § 1011(f) (2008).</p>	Advancement
August	<p>Program Participation Agreements and IPEDS 20 U.S.C. § 1094(a)(17), 34 C.F.R. § 100.6, 29 C.F.R. §§ 1602.48-50.</p> <p>As part of the program participation agreements signed in connection with federal financial aid, an institution must complete surveys conducted as a part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal postsecondary institution data collection effort, as designated by the Secretary of Education, in a timely manner and to the satisfaction of the Secretary. Filing the required IPEDS forms also fulfills certain reporting requirements under Titles VI and VII and the ADA. Summer Collection begins on or about August 1. Reporting is done online. See addition information on the U.S. Department of Education Institute of Education Services' website.</p>	Office of Institutional Effectiveness
September	<p>Disclosure for Institutions that Participate in Preferred Lender Arrangements with Lenders of Private Loans or FFEL Loans</p> <p>Institutions that participate in a preferred lender arrangement with one or more private education loan lenders or FFEL program lenders must submit to the Secretary of Education certain information about each type of loan offered as part of a lender arrangement as an annual report. No deadline specifically enumerated, September 1 is suggested.</p>	Student Financial Services
October	<p>Campus Security Act of 1990 20 U.S.C. § 1092(a)(1)(O) and § 1092(f)(5) and 34 C.F.R. § 668.46 and § 668.41.</p> <p>The Campus Security Act requires colleges to report campus crime statistics and security measures to</p>	ACU Police Department

	all students and employees by October 1st of each year. The annual security report must also be submitted to the Secretary of Education (over the internet) each year, by October 15th of each year.	
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October	<p><u>Campus Sex Crimes Prevention Act</u> <u>Pub. L. No. 106-386</u> and <u>42 U.S.C. § 14071j</u> and <u>20 U.S.C. § 1092(f)(1)(I)</u>. The Campus Sex Crimes Prevention Act requires sex offenders, who must register under state law, to provide notice of enrollment or employment at any institution of higher education (IHE) in that state where the offender resides, as well as notice of each change of enrollment or employment status at the IHE. In turn, this information will be made available by the state authorities to the local law enforcement agency that has jurisdiction where the IHE is located. The IHE is not required to request this data from the state, but <i>the IHE must issue a statement advising the campus community as to where information concerning registered sex offenders can be obtained</i>. Notification under the Act may be accomplished by adding the statement to the Annual Security Report required by the Campus Security Act. Suggested deadline of October 1st of each year to coincide with Annual Security Report. The notice requirement is ongoing.</p>	ACU Police Department
October	<p><u>Fiscal Operations Report and Application to Participate ("FISAP")</u> FISAP represents fiscal operations and request for future funding for Title IV Federal Campus Based funds (SEOG, Perkins Loans and Workstudy) and Federal Pell Grant Reporting. Due October 1st.</p>	Student Financial Services
October	<p><u>Missing Student Notification Policy and Procedures</u> 20 USC 1092 (j) Any institution participating in a Title IV federal student financial aid program that maintains on campus housing facilities must establish a missing student notification policy and related procedures for those students have been missing for 24 hours. Reported as a part of the Annual Security Report distributed by October 1st.</p>	ACU Police Department
October	<p><u>Disclosure of Fire Safety Standards and Measures</u> (20 USC 1092(i) Report to Secretary of Education certain statistics regarding on-campus fires on an annual basis. The report is due October 1st.</p>	Office of Risk Management
October	<p><u>Emergency Response Policies and Procedures</u> Institutions are required to disclose emergency response policies and evacuation procedures.</p>	Office of Risk Management

<p>October</p>	<p><u>The Drug-Free Schools and Communities Act Amendments of 1989</u> 20 U.S.C. § 1011i and 34 C.F.R. § 86.100 Annual distribution to students and employees the institution's standards of conduct with respect to illegal drugs and alcohol, a description of the applicable legal sanctions and health risks; as well as availability of drug and alcohol counseling available to employees and students. Must also include a statement on sanctions the institution will impose for violation of the standards of conduct. The law does not mandate a particular date for distribution, but <u>suggested</u> distribution is to make this information part of the Annual Security Report distribution of which is required by October 1st of each year. Each institution must also make available, upon request, to the Department of Education and to the public, the information distributed to students and employees (<i>see above</i>) and the results of a biennial review of the institution's program that:</p> <ol style="list-style-type: none"> (1) determines the effectiveness of the program and implements needed changes; (2) determines the number of drug and alcohol-related violations and fatalities that occur on the institution's campus or as part of the institution's activities, and are reported to campus officials; (3) determines the number and type of sanctions that are imposed; and ensures that sanctions are consistently enforced. 	<p>Human Resources (Employees)</p> <p>Student Life (Students)</p>
<p>October</p>	<p><u>Program Participation Agreements and IPEDS</u> 20 U.S.C. § 1094(a)(17); 34 C.F.R. § 100.6; 29 C.F.R. §§ 1602.48-50 As part of the program participation agreements signed in connection with financial aid, an institution must complete surveys conducted as a 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. Filing the required IPEDS forms also fulfills certain reporting requirements under Titles VI and VII and the ADA. Deadline is on or about October 18 for submission of data on tuition and completion (the Fall Collection).</p>	<p>Office of Institutional Effectiveness</p>
<p>October</p>	<p><u>Equity in Athletics Disclosure Act of 1994</u> 20 U.S.C. § 1092g; 34 C.F.R. §§ 668.41 and 47. Each coed institution of higher education that participates in Title IV federal student aid programs, and has an intercollegiate athletic program, must no later than October 15th of each year, make available on request to enrolled students, prospective students, and the public, the report required to be produced under this law. If the report is available online, the school must also provide notice, either through mail, e-mail, or campus mail, giving the specific web site address where the request can be viewed and including a statement that a paper copy is available upon request. Within 15 days of making the report available to students, prospective students, and the public, (so at the latest Oct. 30th of each year)</p>	<p>Athletics</p>
<p>October</p>	<p><u>Internal Revenue Code: Filing Form 990</u> 26 U.S.C § 6033 and 26 CFR § 1.6033-2 Exempt organizations who do not fall under a statutory exception must file an annual return with the Internal Revenue Service. The return must be filed on or before the 15th day of the fifth calendar month following the close of the institution's fiscal year. As the fiscal year at CUA ends on May 31st, the return is due Oct. 15 of each year.</p>	<p>Financial Operations</p>

<p>December</p>	<p><u>Animal Welfare Act</u> <u>9 CFR § 2.36.</u> If live animals are used by the institution in research, tests, experiments or for teaching, then the part of the institution responsible for the research must submit an annual report to the U.S. Dept. of Agriculture Animal and Plant Health Inspection Service (USDA APHIS) regional office on or before December 1 of each calendar year. The report shall be signed by the CEO or Institutional Official and shall cover the previous fiscal year.</p>	<p>Office of Research and Sponsored Programs</p>
<p>December</p>	<p><u>Occupational Safety and Health Act of 1970 (OSHA)</u> 29 U.S.C. § 654 and 29 CFR 1904.32 By Dec. 31 of each calendar year, the employer must review the OSHA 300 Log to verify entries, create an annual summary of injuries and illnesses, and certify the summary, which must be posted no later than Feb. 1 of the following year and kept in place until April 30.</p>	<p>Office of Risk Management</p>
<p>Annually (No Date Specified)</p>	<p><u>Disclosures of Service on Lender Advisory Boards</u> Institutions must annually report any reasonable expenses paid or provided to reimburse any employee of its financial aid office or who otherwise has responsibilities with respect to student loans or financial aid for reasonable expenses incurred for service on an advisory board, commission, or a group established by a private educational lender, including the following:</p> <ul style="list-style-type: none"> • The amount for each specific instance of reasonable expenses paid or provided; • The name of the individual to whom the expenses were paid or provided; • The dates of the activity for which expenses were paid or provided; and • A brief description of the activity for which expenses were paid or provided. 	<p>Student Financial Services</p>
<p>Various Times</p>	<p><u>SEVIS Reporting Requirements</u> Institutions must update and maintain the SEVIS records of nonimmigrant students throughout the year. Institutions must also submit an annual report on J visas and must seek bi-annual recertification and redesignation for its F and J visa programs.</p>	<p>University Access Program</p>