



May 8, 2020

Secretary Steven Mnuchin
The Department of the Treasury
1500 Pennsylvania Avenue, NW Main Treasury
Washington, DC 20220

Commissioner Charles Rettig
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Secretary Mnuchin and Commissioner Rettig:

On behalf of the National Association of College and University Business Officers and the undersigned associations, I write today with thanks for the guidance¹ offered by the Internal Revenue Service (IRS) on May 6, 2020 concerning the taxability of emergency grant aid appropriated to college and university students in Section 18004 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

We applaud the work of diligent Treasury and IRS staff in coming to the decision that this aid qualifies as a qualified disaster relief payment under Section 139 of the Internal Revenue Code, a decision that aids the many students across the country who are still struggling with the ramifications of the COVID-19 pandemic.

Sincerely,

A handwritten signature in black ink, appearing to read 'Susan Johnston', written in a cursive style.

Susan Whealler Johnston
President and CEO

On behalf of:
American Association of Community Colleges
American Association of State Colleges and Universities
American Council on Education
Association of American Universities
Association of Public and Land-grant Universities
National Association of Independent Colleges and Universities
National Association of Student Financial Aid Administrators

¹ [IRS FAQs: Higher Education Emergency Relief Fund and Emergency Financial Aid Grants under the CARES Act](#)