

Monday, May 18, 2020

Dear Student,

The Higher Education Emergency Relief Fund (HEERF) grants to students under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) are **not taxable income for the student**. According to IRS FAQs, "Emergency financial aid grants under the CARES Act for unexpected expenses, unmet financial need, or expenses related to the disruption of campus operations on account of the COVID-19 pandemic, such as unexpected expenses for food, housing, course materials, technology, health care, or childcare, are qualified disaster relief payments under section 139 of the Internal Revenue Code. This grant is not includible in your gross income."

If you have any questions, please feel free to contact Beatriz Novoa-Cruz, Associate Vice President of Enrollment.

Stay Safe!

Thanks,

Béatriz Novoa-Cruz