

Disclaimer: This guidance is related to Section 18004 of the Coronavirus Aid, Relief, and Economic Security (CARES Act), Pub. L. No. 116-136 (March 27, 2020). Guidance in this document as to allowable and unallowable uses are applicable for HEERF costs incurred before the effective date of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Pub. L. 116-260, which is December 27, 2020.

Please check the Department's [HEERF II website](#) on a periodic basis for any guidance as to unspent (as of December 27, 2020) CARES Act HEERF funds and CRRSAA HEERF funds.

Higher Education Emergency Relief Fund

Frequently Asked Questions from Students about the Higher Education Emergency Relief Student Grants

1. Do I have to repay the emergency financial aid grant I received from my university through the CARES Act?

No. The funds provided by the CARES Act are grants, so they do not need to be repaid.

2. I am a student who received an emergency financial aid grant from my university through the CARES Act. Is this grant includible in my gross income?

No. According to the Internal Revenue Service, "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."

For more information please visit: <https://www.irs.gov/newsroom/faqs-higher-education-emergency-relief-fund-and-emergency-financial-aid-grants-under-the-cares-act>.

3. What can emergency financial aid grants provided by the CARES Act be used for?

Emergency financial aid grants to students can be used for expenses related to the disruption of campus operations due to coronavirus (including eligible expenses under a student's cost of attendance, such as food, housing, course materials, technology, health care, and child care). Please click [here](#) for more information about what is included in a student's cost of attendance.