



December 11, 2020

Mr. Kevin Gillin
IRS Office of Chief Counsel, Procedure and Administration
Internal Revenue Service

Dear Mr. Gillin

I am writing on behalf of the National Association of College and University Business Officers (NACUBO) and the undersigned higher education associations, in response to the November 17 [request](#) for comments by the Internal Revenue Service, seeking recommendations pursuant to Executive Order 13924 for rescission, modification, or waiving of any regulations or other requirements that could inhibit economic recovery from the pandemic.

Our associations represent more than 2,100 higher education institutions across the country who have undertaken colossal efforts to quickly adapt to the pandemic so that they are able to continue to educate students in a safe environment, conduct critical research, protect their workforces, and support their communities. We offer these recommendations in an effort to ease some of the regulatory strains and practical administrative hurdles colleges and universities face as they continue to manage through the ongoing economic and public health crises.

Electronic Signatures. The pandemic has created logistical obstacles to executing in-person, “wet” signatures. With campus business officers and staff teleworking from their homes, often spread out over sizeable geographical distances, it is challenging to share hard copies of documents requiring wet signatures, then route them again to campus staff who can mail them certified from a post office. While the pandemic prevents normal working conditions on campus, we strongly urge the IRS to accept electronic/digital signatures on all forms and documents that higher education institutions file and submit.

Extension of Deadlines. Because of the challenges of complex tax return preparation while operating remotely, continued use of deadline extensions for filing would be helpful. We recommend an extension of filing and furnishing deadlines for Forms 990 and 990-T. Extensions for responding to IRS notices would also be welcome, as most notices relate to prior periods for which a trip to the campus office would likely be necessary.

We thank you for the opportunity to offer comments and are hopeful that the Service will be able to provide much-needed relief along these lines. If you have any questions, please contact Mary Bachinger, director, tax policy (202.861.2581, mbachinger@nacubo.org).

Sincerely,

A handwritten signature in black ink that reads "Elizabeth L. Clark" followed by a horizontal line.

Elizabeth L. Clark
Vice President, Policy & Research

The following associations join NACUBO in this statement:

American Association of Collegiate Registrars and Admissions Officers
American Council on Education
Association of American Universities
Association of Governing Boards of Universities and Colleges
Association of Public and Land-grant Universities
Council for Christian Colleges & Universities
CUPA-HR: College and University Professional Association
EDUCAUSE
National Association of Independent Colleges and Universities