



Framing for the Administration's Assaults on Higher Education

September 2026

The [latest proposed rule](#) from the Department of the Treasury and the Internal Revenue Service (IRS) would revoke tax-exempt 501(c)(3) status from any private schools offering targeted support to minority students.

Not An Isolated Attack

This new proposed rule threatens the tax-exempt status of institutions working to ensure fair opportunity for all students. It is not an isolated move. Collectively, the Department of Education's proposed [accreditation rules](#), its recent [National Call to Action](#), the [OMB](#) and EDGAR rules for grant-making, state-level restrictions on race, gender, and sexuality studies, and the [IRS proposed rule](#) limit students' access to higher education and undermine the freedom to teach, learn, and research. Each of these proposals uses diversity, equity, and inclusion as a dog whistle to divide rather than unite America. Our work must be to include, not exclude, all groups in higher education and our democracy. Zooming out even further, the IRS proposed rule is an assault on all nonprofits. This is not about higher education alone—**it is about who we claim to be and who matters.**

What You Can Do

1. Add your and/or your organization's name to [this sign-on statement](#), which the Alliance will send to the Department of the Treasury, the IRS, and members of Congress.
2. Join the Alliance for a [briefing](#) on Friday, September 18 at noon EST that will show how the IRS proposed rule is connected to other attacks facing the higher education and broader nonprofit sectors. The briefing will walk participants through several of the Alliance's [tools and resources](#) and how to best use them at this moment.
3. Raise awareness about the proposed rule by sharing the [sign-on statement](#) and the **talking points** below on social media and elsewhere within your networks.

4. The Alliance will soon share a **public comment toolkit** with signers and other members of our network with guidance on providing clear, targeted, and unique comments to the IRS regarding the proposed rule. Public comments are due by Tuesday, November 3 at 11:59 PM EST. (Note that it is recommended to wait until near the end of the public comment period to submit your comment.)

Talking Points

- Whether you agree with this proposed rule or not, the administration's actions are a dangerous attack on our most basic freedoms.
- Although the administration uses legal language, this is about power. The administration is using its unique authority to target perceived political opponents.
- The law is not a tool for the powerful to use to enforce their political agenda. It's a set of rules by which we all play. No one is above the law of the land—not a person, not an organization, not a government.
- This move puts that principle in jeopardy. All of our freedoms depend on institutions like colleges and universities having the ability to make their own decisions even if they conflict with those in power. This exercise of power is a bellwether. It undermines the fair application of the law and threatens the independence of institutions across the country. Any of us could one day find ourselves at odds with the federal government or a powerful leader. As long as we act within the law, that is our right.
- The principle is simple: The decisions of American institutions and individuals should be constrained only by the law, not according to the preferences of those in power. This action is not politics as usual. It is a reckless step to wield the law to attack our basic liberties.
- Americans want people to have a fair shot at success and a government that supports those efforts. Rather than treating attempts to expand opportunity as grounds for punishment, politicians should be asking how they can help more people and communities succeed.
- This is the latest example of a small group of powerful political actors using “DEI” as a cover for a much larger agenda: weakening institutions that produce knowledge, expand opportunity, and help people participate fully in

our democracy. What is at stake is not simply a campus policy debate, but whether colleges can continue to serve the public free from political coercion.

- Democracy is stronger when knowledge and opportunity are expanded, not restricted. When colleges can freely teach, research, and serve diverse communities, they help society understand challenges, develop solutions, and prepare the next generation of civic leaders.

Social Media Content

Videos about Civil Rights

- Emelyn A. dela Peña, President and CEO, NADOHE: [Weaponizing Civil Rights](#)
- Leah Watson, Senior Staff Attorney, ACLU: [Weaponization of Students for Fair Admissions](#)

Post 1: We can't let them pick us off one at a time

The Treasury Department and the IRS want to strip tax-exempt status from any school that offers targeted support to minority students. This includes the tools schools have used for 50 years to help students get in the door and be successful, including scholarships and financial aid.

Administration officials are framing this as a routine clarification of tax law. It is not. It is a direct attempt to control who colleges and universities serve and how they ensure fair opportunity.

As many as 18,000 schools could be affected, from small colleges to large universities, K-12 to postsecondary. The ones with the fewest resources to survive an IRS audit will be hit hardest. We cannot let this administration divide the sector and pick off the most vulnerable institutions first.

Tell the administration to reject this new proposed rule by adding your name to [this sign-on statement](#), and be sure to submit your unique public comment by the November 3rd deadline:

[Once available:] Public comment is open until November 3rd. The Alliance has a template and our own submitted comment to help you get started: [link will be provided here].

Post 2: This is the same playbook, a different tool

First it was a letter asking colleges to pledge allegiance to a political agenda or risk their federal funding. Then it was a push to rewrite accreditation standards. Now it's a proposed rule threatening schools' tax-exempt status over how they run admissions and financial aid.

Different tool, same strategy: Use financial pressure to compel schools to do what the administration cannot otherwise legally require.

This isn't a fight about one rule. It's a fight about whether higher education gets to govern itself, or whether every lever—funding, accreditation, and now tax status—becomes a tool for political control.

Tell the administration to reject this new proposed rule by adding your name to this sign-on statement, and be sure to submit your unique public comment by the November 3rd deadline:

[Once available:] Every unique, substantive public comment makes it harder for the Department to ignore what's at stake. Use our template and see the Alliance's own comment for reference: [link will be provided here]. Comments close November 3rd.

Post 3: The real target is opportunity, not the classroom

The Treasury Department's proposed rule technically doesn't touch what's taught in a classroom or researched in a lab. Don't let that slight of hand fool you.

It targets tactics such as scholarships and financial aid created to help minority students get access to college, tools schools have relied on for fifty years without risking their tax-exempt status. Erase that protection, and schools will preemptively start pulling back long before any final rule takes effect, out of fear alone. That's not a side effect. That's the point.

Deciding how to run admissions and financial aid should belong to schools, their leaders, and their communities, not federal tax officials.