



National Association of  
Independent Colleges and  
Universities

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May 2, 2023

Mr. Daniel Werfel  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave., NW  
Washington, DC 20224

Dear Commissioner Werfel:

I am writing today on behalf of the National Association of Independent Colleges and Universities (NAICU) and the undersigned member associations regarding the backlog of Employee Retention Tax Credit (ERC) filings by our institutions of higher education.

NAICU serves as the unified voice of private, nonprofit higher education. Founded in 1976, NAICU is the only national organization solely focused on representing private, nonprofit higher education on public policy issues in Washington, DC. NAICU's membership reflects the diversity of private, nonprofit higher education in the U.S. Our member institutions include major research universities, faith-based colleges, Historically Black Colleges and Universities, Minority-Serving Institutions, art and design colleges, traditional liberal arts and science institutions, women's colleges, work colleges, two-year colleges, and schools of law, medicine, engineering, business, and other professions.

With more than 5 million students attending 1,700 independent colleges and universities in all 50 states, more than 1 million employees, and a collective national economic impact of \$591.5 billion, the private sector of American higher education has a dramatic impact on our nation's larger public interests.

It has come to my attention that many of our member colleges and universities are reporting a significant delay in receiving ERC's that have been filed with the IRS since the ERC was enacted to assist employers and employees during the pandemic. Private, nonprofit colleges and universities across the country are reporting delays of many months, and even a full year or more, waiting for these tax credits to be received. We understand that employers across the country are also seeing significant delays in receiving this credit and that this is due in large part to the paper-filing requirement of amended returns. However, electronic filings seem to also be significantly delayed.

Our colleges are economic engines in many small communities across the country. The pandemic has hit our colleges and local communities hard, and the stimulus provisions from the federal government have been crucial to our institutions emerging from the pandemic with some level of economic health. In addition to the direct funding our colleges and students received via the Department of Education, the employer tax benefits have been critical lifesavers.



I urge your assistance to expedite the backlog of ERC filings for the many private, nonprofit colleges and universities across the country. I would be happy to offer NAICU's assistance in identifying the institutions awaiting ERC funds, and any other help that might lead to freeing up these much-needed credits. I'll be in touch with your office about scheduling a time to talk with you about the challenges facing our sector, and why the ERC funds are so critical for continued operations on our campuses.

Thank you for your time and consideration of this important request.

Sincerely,

A handwritten signature in cursive script that reads "Barbara K. Mistick".

Barbara K. Mistick, D.M.  
President

On behalf of:

- Association of Advanced Rabbinical and Talmudic Schools
- Association of Catholic Colleges and Universities
- Association of Independent California Colleges and Universities
- Association of Independent Colleges of Art and Design
- Association of Independent Colleges and Universities in Massachusetts
- Association of Independent Colleges and Universities of Rhode Island
- Association of Independent Kentucky Colleges and Universities
- Association of Jesuit Colleges and Universities
- Association of Presbyterian Colleges and Universities
- Association of Private Colleges and Universities of Puerto Rico
- Council for Christian Colleges and Universities
- Council of Independent Colleges
- Commission on Independent Colleges and Universities in New York
- Conference for Mercy Higher Education
- Consortium of Hospital-Affiliated Colleges and Universities
- Council of Independent Nebraska Colleges
- Federation of Independent Illinois Colleges and Universities
- General Board of Higher Education and Ministry of The United Methodist Church
- North American Association of Methodist Schools, Colleges, and Universities and the University Senate
- Georgia Independent College Association
- Independent Colleges and Universities of Florida
- Independent Colleges and Universities of Missouri
- Independent Colleges and Universities of Texas
- Independent Colleges of Indiana
- International Association of Baptist Colleges and Universities
- Iowa Association of Independent Colleges and Universities



Kansas Independent College Association  
Maryland Independent College and University Association  
Michigan Independent Colleges and Universities  
Minnesota Private College Council  
Network of Evangelical Lutheran Colleges and Universities  
New American Colleges and Universities  
North Carolina Independent Colleges and Universities  
Oregon Alliance of Independent Colleges and Universities  
South Carolina Independent Colleges and Universities  
Tennessee Independent Colleges and Universities Association