

## ***MEMORANDUM***

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**DATE:** July 22, 2020  
**TO:** File  
**FROM:** Wendy J. Manson, CPA and William J. Palazzolo, Esq.  
**RE:** Distance Learning under the CARES Act

The CARES Act attempts to help foreign institutions by allowing for distance education. This is addressed in Section 3510 titled “Continuing education at affected foreign institutions.”

Section 3510 states the following:

- With respect to a foreign institution, in the case of a public health emergency, major disaster or emergency, or national emergency declared by the applicable government authorities in the country in which the foreign institution is located, the Secretary may permit any part of an otherwise eligible program to be offered via distance education for the duration of such emergency or disaster and the following payment period for purposes of title IV of the Higher Education Act.
- An otherwise eligible program that is offered in whole or in part through distance education by a foreign institution between March 1, 2020, and the date of enactment of this Act shall be deemed eligible for the purposes of part D of title IV of the Higher Education Act for the duration of the qualifying emergency and the following payment period for purposes of title IV of the Higher Education Act. An institution of higher education that uses the authority provided in the previous sentence shall report such use to the Secretary—
  - for the 2019–2020 award year, not later than June 30, 2020; and
  - for an award year subsequent to the 2019–2020 award year, not later than 30 days after such use.

The address for the Secretary of the US Dept of Education is:  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, D.C. 20202