

A university is not participating in political campaigns within the meaning of section 501(c)(3) of the Code by providing a political science course that requires the students' participation in political campaigns of candidates of their choice.

Advice has been requested whether, in the circumstances described below, an organization has participated in political campaigns on behalf of candidates for public office within the meaning of section 501(c)(3) of the Internal Revenue Code of 1954.

The organization is a university exempt from Federal income tax as an educational organization described in section 501(c)(3) of the Code. As part of its political science program, it provides a credit course to acquaint students with the basic techniques of effective participation in the electoral system. Any student may register in the course. The student participates in several weeks of classroom work to learn about political campaign methods, then he is excused from classes for two weeks to participate in the political campaign of a candidate of his choice. After the election, the student must show by means of a log that he has spent between 60 and 80 hours on campaign work and must write a paper evaluating his experiences.

The university does not influence the student in his choice of a candidate or control his campaign work. The university is reimbursed or paid for any services or facilities provided to the students for use in connection with the campaigns.

Section 501(c)(3) of the Code provides for the exemption from Federal income tax of organizations that are organized and operated exclusively for educational purposes and that do not participate in any political campaign on behalf of any candidate for public office.

Section 1.501(c)(3)-1(d)(3) of the regulations defines the term 'educational' as including the instruction or training of the individual for the purpose of improving or developing his capabilities.

The course described above is exclusively educational in nature since it is provided as part of the university's political science program solely for the purpose of improving or developing the student's knowledge and skills.

The student activities in question represent a bona fide course of conduct in fulfillment of a formal course of instruction conducted by the university. Where the extent and manner of student participation in the actual political process in such cases is reasonably germane to the course of instruction, the fact that such course is a part of the university's curriculum and that university personnel and facilities are employed in its conduct does not make the university a party to the expression or

dissemination of political views of the individual students in the course of their actual campaign activities within the intendment of section 501(c)(3).

Accordingly, it is held that this university is not participating in political campaigns on behalf of candidates for public office within the meaning of section 501(c)(3) of the Code.