

The provision of facilities and faculty advisors for a campus newspaper that publishes the students' editorial opinions on political and legislative matters does not constitute an attempt by the university to influence legislation or participate in political campaigns.

Advice has been requested whether, in the circumstances described below, an organization has attempted to influence legislation and 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. The university provides office space and financial support for the publication of a daily student newspaper. The newspaper provides training for students in various aspects of publishing, editing, and managing a daily newspaper, including coverage of political news and the preparation of editorial comments. Distribution of the newspaper is limited primarily to students of the university.

The university makes available several of its professors to serve as advisors to the newspaper staff. The editors and other staff members of the newspaper are students of the university. Editorial policy is determined by a majority vote of the student editors. Neither the university administration nor the advisors exercise any control or direction over the newspaper's editorial policy. A statement on the editorial pages makes it clear the views expressed are those of the student editors and not of the university. In customary journalistic manner, from time to time there are editorials taking a position on pending or proposed legislation and candidates for political office.

Section 501(c)(3) of the Code provides that an organization exempt under its provisions is one that is organized and operated exclusively for educational purposes, no substantial part of the activities of which is attempting to influence legislation, and which does 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 processes of gathering news, doing research, analyzing data, writing, and editing material for the newspaper on any subject (including political and legislative matters) further the education of the students on the newspaper staff by improving and developing their knowledge and skills.

Student newspapers of the type involved have long been an established feature of university operation and have long been accepted as not only an integral part of the university life of students and faculty but also an extension of the formal instructional process itself. The expression of editorial opinion on political and legislative matters in the manner described is likewise a commonly accepted feature of legitimate journalism, and would accordingly appear to be an accepted feature of legitimate student newspapers.

The publication and dissemination of the editorial statements in question are acts and expressions of opinion by students occurring in the course of bona fide participation in academic programs and academic-related functions of the educational institution. In such circumstances, the fact that the university furnishes physical facilities and faculty advisors in connection with the operation of the student newspaper does not make the expression of political views by the students in the publishing of the newspaper the acts of the university within the intendment of section 501(c)(3) of the Code. Cf., Rev. Rul. 72-512, page 246.

Accordingly, it is held that this university has not attempted to influence legislation or 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.