



# University of Pittsburgh

*Office of the Executive Vice Chancellor*

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Jerry Cochran  
Executive Vice Chancellor

## MEMORANDUM

**TO:** Deans, Directors, Department Chairpersons, Regional Campus Presidents and Administrators

**FROM:** Jerome Cochran, General Counsel *JC*  
Paul A. Supowitz, Vice Chancellor for Governmental Relations *PAS*

**DATE:** March 17, 2008

**RE:** Campaign-Related Activities

Since we are presently in the midst of a heated political campaign, it is a suitable time to remind all concerned that the University of Pittsburgh as a tax exempt organization under § 501 (c) (3) of the Internal Revenue Code, as Amended, is prohibited from certain campaign-related activities. Such organizations may not endorse candidates, make donations to political campaigns, engage in political fund raising, distribute statements or become involved in any other activities that are beneficial or detrimental to any candidate. These prohibitions extend to candidates for federal, state and local offices.

Complicating this already complex area of the law is the fact that our faculty or staff may unintentionally violate these prohibitions by utilizing University resources such as letterhead, equipment or space in order to hold events or perform services for or support certain political candidates or parties.

Judicial rulings, IRS rulings and federal election commission regulations have provided a significant list of "do's" and "don't's" for universities and their personnel concerning political campaigns. For example, a university may sponsor a debate or forum to educate voters, students, faculty, staff, etc., so long as the event does not indicate a preference for or against a certain candidate. However, there are shades of prohibited activities that may seemingly be related to the foregoing permissible activities. For example, a university may not conduct "voter education activities" which rate candidates and publish those ratings according to certain scales.

Penalties for improper campaign activity are substantial. They range from loss of tax-exempt status, imposition of substantial taxes on the institution and responsible managers, audits, investigations and other risks. These penalties can

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extend to the University as well as to trustees, officers and managers who knowingly approve an improper expenditure or activity.

University Policy 02-03-09 should be consulted when questions arise in this regard. And we strongly recommend that you notify the Office of General Counsel at (412) 624-1604 or Governmental Relations at (412) 624-2901 before any activities are undertaken in this extremely sensitive area. Similarly, if you have any questions about the activities during this or any other campaign season, please do not hesitate to call either Office.

Please pass these reminders on to your faculty and staff employees.

JC/PAS/las

cc: Mark A. Nordenberg  
Arthur S. Levine, M.D.  
James V. Maher