



MEMORANDUM

TO: Fraternity & Sorority PAC Executive Board

FROM: Benjamin L. Ginsberg
Megan Sowards Newton

DATE: February 13, 2017

RE: Permissible Activities in Support of FSPAC

This memo provides guidance regarding the ways in which fraternities and sororities can provide their members with information and solicit contributions to the Fraternity & Sorority PAC (FSPAC) under applicable campaign finance laws. The memo addresses actions that may be taken by: (1) individual members of fraternities and sororities; (2) fraternal organizations; and (3) the educational foundations that are affiliated with fraternities and sororities. As a reminder, the information provided here is legal advice given to FSPAC and its agents and is provided to individual fraternal organizations and foundations for informational purposes only. Individual fraternal organizations and foundations should consult their counsel for specific legal advice before providing FSPAC with any form of assistance.

Allowable Activities in Support of FSPAC

1. Individual fraternity and sorority members MAY:
 - Contribute to FSPAC using personal funds of up to \$5,000 per individual per calendar year. A contributor must be a U.S. citizen 18 years of age or older, or a legal permanent resident, *i.e.*, green card holder, and not a federal government contractor *as an individual*.
 - Contribute an unlimited amount of funds to FSPAC's Independent Expenditure Account (IEA). This account cannot contribute directly to

candidates. However, it can make unlimited expenditures that advocate the election or defeat of a candidate, provided those expenditures are not coordinated with the candidate.

- Solicit others to contribute to FSPAC – even if those solicited are not members of a fraternal organization – so long as you use your personal resources for the communication or solicitation.

2. Fraternal Organizations (national or local Internal Revenue Code § 501(c)(7) organizations) MAY:

If your organization’s counsel confirms that your constitution, bylaws, and practices meet the Federal Election Commission (“FEC”) criteria for a “membership organization,” and that your student and alumnae members qualify as “members”, your organization MAY:

- Contribute a relatively small amount to FSPAC's IEA. (See question two below.)
- Communicate with the organization’s “restricted class” - members, executive and administrative personnel and the families of both groups - about FSPAC. These communications may include a direct solicitation for contributions to FSPAC but the communications expressed must be the views of the membership organization and must not reproduce or republish candidate committee or FSPAC materials.
 - Note that communications may take many forms, including e-mails, phone calls, letters sent by mail, information in your organization’s magazine (if distributed exclusively to the organization’s restricted class), and information posted on Members-only portions of your website. Communications in these types of publications are permissible if: (1) the organization pays the costs associated with this communication; OR (2) the organization charges FSPAC fair market value for the information needed to communicate with the organization’s members. For example, the organization could charge FSPAC fair market value to rent the organization’s membership list.
- Use its own resources to *solicit* contributions for FSPAC. Note that the organization MAY NOT use those resources to *facilitate* the making of contributions by individuals.
 - For example, the organization may ask its members to give to FSPAC and provide them with the information needed to make the contribution. However, the organization cannot use its own resources to pay for

envelopes and stamps to collect those contributions and mail them to FSPAC, collect contributions and forward them to FSPAC via FedEx, or pay for an officer or employee, to deliver contributions to FSPAC.

- Individual employees of the incorporated membership organization or other corporations may use corporate facilities in a limited manner if they are serving FSPAC in a voluntary role and if the usage is consistent with the corporation's internal policies.
- For organizations that have publications or websites that are distributed, or open, to the general public, the organization must charge FSPAC its usual rate to advertise and solicit contributions on the public pages. No discounts or complimentary publication is permitted.
- Allow a member of the organization to speak at a gathering consisting exclusively of the organization's restricted class – be it a convention session, educational program, business meeting, etc. – to provide information about FSPAC and solicit contributions. Members who are also agents of FSPAC (Board of Directors and members of the Finance Committee) may accept contributions from other members and forward them to FSPAC.
- Allow some form of recognition for FSPAC donors placed on nametags at organizational meetings that attended only by the restricted class.

3. Educational foundations MAY:

- Allow officers of an educational foundation affiliated with a fraternal organization to solicit funds or communicate about FSPAC in the officer's *individual* capacity.
- Allow FSPAC to pay the foundation the normal and usual charge to advertise on the foundation website or other publications. The foundation website or publication must have a history of accepting paid advertising.

4. Educational foundations MAY NOT:

- Use of the foundation's publications, functions or resources to communicate about FSPAC or solicit contributions.
- Permit formal or public discussions at foundation events that implicitly encourage support for FSPAC.

General Discussion

Question. How may fraternities and sororities lawfully solicit contributions for FSPAC?

Answer. If qualifying as membership organizations under FEC regulations, fraternities and sororities may use their corporate resources to communicate *exclusively* with their eligible employees, individual members and the families of both groups, to solicit contributions for FSPAC. The corporate resources of fraternities and sororities may not, however, be used to “facilitate” the making of contributions to FSPAC.

Explanation. Federal campaign finance law prohibits corporations - profit or non-profit - from using their general treasury funds to contribute to a federal candidate or PAC.¹ Corporations may, however, use their resources to underwrite the administrative and solicitation costs of a federal PAC formally connected to a corporation.² Under this provision, **only** the corporation’s stockholders, executives and administrative staff, which generally include salaried employees with policymaking, supervisory and professional responsibilities (*i.e.*, its “restricted class”), may be solicited to make contributions to the PAC.³ Twice a year, however, corporations may also solicit, subject to certain restrictions, *any* of their employees for contributions to its connected PAC.⁴

PACs *unconnected* to a corporation may solicit any person (except foreign nationals without permanent residence status or green cards, and federal government contractors) but their administrative and solicitation costs must be paid only with contributions raised for the PAC. Since FSPAC is a nonconnected PAC, the resources of incorporated fraternal organizations may not be used to underwrite FSPAC’s administrative and solicitation costs.

¹ 2 U.S.C. § 441b.

² *Id.*

³ § 441b(b)(4)(A); 11 C.F.R. § 114.1(c).

⁴ § 441b(b)(4)(B).

Membership Organizations. Incorporated “membership organizations” may, however, use their resources to communicate *exclusively* with their respective restricted class, which include eligible employees and their families (as mentioned above), and their individual members and their families.⁵ These communications may be “on any subject,” including those communications that expressly advocate the election or defeat of candidates⁶, and solicit contributions to a nonconnected PAC such as FSPAC.⁷ These “internal” communications also “may involve election-related coordination with candidates and political committees.”⁸ These communications, however, must be an expression of the views of the membership organization. They cannot reproduce or republish candidate committee or FSPAC materials.⁹ Moreover, an incorporated membership organization may not use its resources to “facilitate the making of contributions.”¹⁰ “Facilitation” includes such things as:

- Fundraising activities (except by commercial vendors and communications exclusively with the restricted class) that involve—
 - 1) Providing meeting rooms that are not customarily made available to clubs, civic or community organizations or other groups;
 - 2) Failure to reimburse a corporation within a commercially reasonable time for the use of corporate facilities;
 - 3) Officials or employees of the corporation directing subordinates (who, therefore, are not acting as volunteers) to plan, organize or carry out fundraising as a part of their work responsibilities using corporate resources, unless the corporation receives *advance* payment for the fair market value of their services;

⁵ 11 C.F.R. § 114.7(h).

⁶ § 114.3(a)(1).

⁷ § 114.3(c).

⁸ § 114.3(a)(1).

⁹ § 114.3(c)(1)(ii).

¹⁰ § 114.2(f).

- 4) Using a corporation's list of customers, clients, vendors or others who are not in its restricted class to solicit contributions, unless the corporation receives *advance* payment for the fair market value of the list;
- 5) Providing catering or other food services operated or obtained by the corporation unless the corporation receives *advance* payment for the fair market value of the services;
- 6) Providing materials for the purpose of transmitting or delivering contributions. (Note: Soliciting contributions from the organization's restricted class is an allowable use of organization resources so long as the organization is not providing resources to *transmit or deliver* the contributions received by the solicitation), such as stamps, envelopes addressed to a candidate or PAC, or other assistance such as paying an officer or employee, or reimbursing expenses, to deliver contributions; or
- 7) Using coercion, such as the threat of a detrimental job action, the threat of any other financial reprisal, or the threat of force, to urge any individual to contribute or engage in fundraising activities on behalf of a candidate or PAC.

Individual employees of an incorporated membership organization or other corporations may, however, *volunteer* for a candidate committee or a PAC and may use corporate facilities in a limited manner, provided the organization's internal corporate policies permit these activities.¹¹ More on this exception is discussed below.

Each incorporated fraternity and sorority may qualify as a membership organization under FEC regulations.

A "membership organization" shares *all* of the following characteristics:

- Is composed of "members," some or all of whom are vested with the power and authority to operate or administer the organization, pursuant to the organization's articles, bylaws, constitution or other formal organizational documents;
- Expressly states the qualifications and requirements for membership in its articles, bylaws, constitution or other formal organizational documents;
- Makes its articles, bylaws, constitution or other formal organizational documents available to its members;

¹¹ § 114.9(a).

- Expressly solicits persons to become members;
- Expressly acknowledges the acceptance of membership, such as by sending a membership card or including the member's name on a membership newsletter list; and
- Is not organized primarily for the purpose of influencing the nomination for election, or election, of any individual for federal office.

The term "members" includes all persons who are currently satisfying the requirements for membership in a membership organization, accept the membership organization's invitation to become a member, and participate in *one* of the following ways:

- Have some significant financial attachment to the membership organization, such as a significant investment or ownership stake;
- Pay membership dues at least annually, of a specific amount predetermined by the organization; *or*
- Have a significant organizational attachment to the membership organization that includes an affirmation of membership on at least an annual basis¹² *and* direct participatory rights in the governance of the organization. For example, such rights could include the right to vote directly or indirectly for at least one individual on the membership organization's highest governing board; the right to vote on policy questions where the highest governing body of the membership organization is obligated to abide by the results; the right to approve the

¹² The FEC's Explanation & Justification for this part of the definition of "member" provides some flexibility in meeting the "annual affirmation" requirement:

As with the annual dues requirement, the Commission intends to give organizations some flexibility in interpreting the phrase "annual affirmation." For example, such activities as attending and signing in at a membership meeting or responding to a membership questionnaire would satisfy this requirement. The organization would not have to send out a mailing form for this purpose unless a member did not pay dues and had no other significant contact with the organization over the period in question.

[64 Fed. Reg. 41270 (1999).]

Annual e-mail correspondence with members acknowledging them as such should also be sufficient to satisfy this requirement.

organization's annual budget; or the right to participate directly in similar aspects of the organization's governance.¹³

To the extent that each fraternity's and sorority's organizational documents (such as its bylaws) and its practices are clear that it is a membership organization under FEC regulations, and that its members satisfy the requirements for membership as described above, each such fraternity and sorority may use its resources to communicate *exclusively* with its eligible personnel and individual members to solicit contributions for FSPAC.

Use of non-Greek corporate resources. Most members of fraternities and sororities that are employed work, of course, for non-Greek incorporated entities that do not qualify as membership organizations under FEC regulations. As mentioned above, corporate resources may not be used to "facilitate the making" of individual federal contributions. Though a corporation may not be a qualified "membership organization" under FEC regulations, a corporation may, also, communicate exclusively with its restricted class of stockholders, executives and administrative staff to solicit contributions for a federal candidate or PAC such as FSPAC so long as it does not "facilitate" the making of contributions.

Corporate employees may also serve in an individual *voluntary* capacity for a federal candidate or PAC and may, thereby, solicit, collect and forward contributions on behalf of a recipient campaign or a PAC by making *incidental* use of corporate resources, if internal corporate policies permit such use. Incidental use includes these parameters:

- Corporate facilities, including computers and the internet, may be used by employees during working hours and include an amount of activity during any particular work period that does not prevent the employee from completing the normal amount of work which that employee usually carries out during such work period. As a rule of thumb, employees that use corporate facilities for an hour or less per week are engaged in incidental use of corporate facilities;

¹³ § 100.134(f).

- When facilities are used by stockholders other than employees during the working period, such use cannot interfere with the corporation in carrying out its normal activities;
- A stockholder or employee, whose use of a corporation's facilities for individual volunteer activities increases the overhead or operating expenses of the corporation, must reimburse the corporation within a commercially reasonable time for the normal and usual rental charge for the use of such facilities. The candidate committee or PAC benefiting from such activities may also reimburse the corporation for increases in overhead; and
- A corporation may not condition the availability of its facilities on their being used for political activity, or on support for or opposition to any particular candidate or party.¹⁴

¹⁴ § 114.9(a).

Additional Questions

Questions related to Internal Revenue Code § 501(c)(6) organizations
(e.g., the North American Interfraternity Conference
and the National Panhellenic Conference)

Q.1 Can the North American Interfraternity Conference and the National Panhellenic Conference publish information about FSPAC on the members-only section of their websites?

A. It is our understanding that the actual members of the NIC and NPC are incorporated fraternities and sororities, not the individual members of those organizations. Consequently, the restricted class of the NIC and NPC is composed *only* of the executives and administrative personnel of each entity and their member fraternal organizations. These individuals may review information about FSPAC on the members-only section of the website. If other “members” have access to these sections of the NIC and NPC websites, information about FSPAC that would amount to a solicitation may not be placed there. The NIC and NPC websites that are available to the general public could, however, provide a link to a non-contribution page of FSPAC’s website.

Q.2 What can an Internal Revenue Code § 501(c)(6) organization do that a § 501(c)(7) fraternal organization cannot do to publicize FSPAC and solicit funds?

A. Both a § 501(c)(6) and a (c)(7) organization may use corporate resources to communicate exclusively with its restricted class to publicize, and solicit funds for, FSPAC. While the law is not entirely clear, it appears that a § 501(c)(7) organization may use its resources for political activity only if the activity is incidental to its exempt purposes and only if the amount expended is a very small portion of its revenue. A § 501(c)(6) organization may use a greater portion of its resources for political activities relative to its exempt purpose activity. The amounts and types of political activities discussed in these questions and answers would not likely endanger either type of

organization's tax-exempt status. Again, these organizations should consult counsel for specific legal guidance as these questions involve a fact-specific analysis.

Q.3 What should a § 501(c)(6) organization avoid doing to publicize FSPAC and solicit funds?

A. A section 501(c)(6) organization must avoid using its corporate resources to encourage support for FSPAC by communicating beyond its restricted class of eligible managerial employees, the restricted class of its corporate members and its individual members. It must also not use its resources or personnel to facilitate the actual making of individual contributions to FSPAC such as collecting and delivering checks, providing envelopes and postage for mailing. Employees of a § 501(c)(6) organization can, however, serve in a volunteer fundraising capacity for FSPAC and act in their individual capacity to facilitate the making of contributions to FSPAC.

In such a case, if the employee/volunteer uses any resources of the (c)(6) to facilitate the making of contributions to FSPAC, he or FSPAC must reimburse the (c)(6) to the extent its overhead is increased, and his or her normal work responsibilities must not suffer by on-the-job volunteer work for the PAC. If a non-volunteer subordinate is directed to participate in soliciting funds for the PAC, the (c)(6) must receive *advance* payment from the PAC or the individual volunteer for the value of non-volunteer's services, which would also constitute an in-kind contribution to the PAC. We recommend that volunteers serving in an individual capacity use a personal email address to conduct this volunteer activity.

Q.4 If the National Panhellenic Conference website has pages for the Alumnae (APH) and College (CPH) Panhellenic members, are those pages considered for members only? NPC collects dues from the APHs and CPHs, but Greek advisors who are not members of NPC groups or of an APH or CPH could gain access.

A. If the pages for the APHs and CPHs are not restricted to the NPC's restricted class, those pages should not be used by APHs or CPHs to communicate with their members to encourage support for FSPAC.

Q.5 Did I understand correctly: a § 501(c)(6) organization can have information about the PAC on its website, but it cannot have a solicitation letter on it?

A. A § 501(c)(6) organization can have general information about FSPAC on the publicly-accessible portion of its website such as:

- Announcing the existence of FSPAC and explaining the legal requirements that apply to its activities;
- Providing information about how much FSPAC has raised, the number of contributors, and the number of candidates supported;
- Identifying federal candidates that FSPAC supports, as long as the communication does not suggest that support for FSPAC would help elect or defeat those candidates.

Any communication that encourages support for FSPAC or amounts to a solicitation for FSPAC must be contained on the restricted members-only page of the website.

Questions related to Internal Revenue Code § 501(c)(7) organizations (e.g., fraternities and sororities)

Q.6 How can a fraternity or sorority use its website to promote FSPAC?

A. As mentioned above, an incorporated membership organization may communicate without restriction to its restricted class of eligible employees and individual members in connection with federal elections. If a fraternity or sorority were to have password-protected pages on its website available only to its restricted class of eligible employees, members and the families of both, the fraternity or sorority could solicit funds for FSPAC and otherwise communicate exclusively with its restricted regarding FSPAC.¹⁵

¹⁵ See FEC Advisory Op. 1997-16.

Q.7 May corporations, including a fraternity or sorority, allow its employees or members to use their computers for individual volunteer activity to support FSPAC?

A. Yes, a corporation may permit its employees, shareholders and individual members to use its computers and Internet facilities for individual volunteer activity, without making a prohibited contribution. This exemption is contingent on the employee completing the normal amount of work for which he or she is paid, or is expected to perform, that the activity would not increase the overhead or operating costs of the organization, that the activity is not coerced, and that the activity complies with the corporation's internal policies. The organization may not condition the availability of the Internet or computers on their being used for political activity or for support for or opposition to any particular candidate or political party.¹⁶

Q.8 How can a fraternal organization promote FSPAC at its conventions?

A. Again, an incorporated membership organization may communicate without restriction to its restricted class of eligible employees, members and the families of both. If attendance at fraternal organization conventions is limited to members and their families, the organization may solicit contributions and support for FSPAC from the convention attendees. Again, the views expressed supporting FSPAC would have to be those of the organization and it could not reproduce or republish FSPAC's materials for distribution to its restricted class. A FSPAC representative, however, could appear, distribute FSPAC materials and solicit contributions for FSPAC. But the organization could not "facilitate" the making of contributions to FSPAC as described above.

In FEC advisory opinions, the Commission has permitted an "incidental" number and percentage of individuals who are not in a corporation's restricted class to be in attendance at conventions where solicitations are made by the organization. The Commission's guidance regarding what it considers "incidental" is imprecise. For

¹⁶ 11 C.F.R. § 114.9(a)(2) and (b)(2).

example, the Commission has opined that three percent of the circulation of a publication containing a solicitation (1,000 persons outside the restricted class) was incidental, but 10 percent of the circulation (8,000 persons outside the restricted class) was *not*. In the latter case, the newsletter could not publish a solicitation.¹⁷

If attendance at conventions is *not* limited to the fraternal organization's restricted class, the organization could not publicly solicit contributions FSPAC. FSPAC's representatives may pay the normal and usual charge to the organization to rent a table, booth or kiosk and may solicit contributions for FSPAC as it could in any other similar forum. If a FSPAC representative's involvement at a convention were limited to speaking for a short period of time during a convention program, FSPAC would have to pay the normal and usual charge to the organization for that time within a commercially reasonable time.

Q.9 How can a fraternity or sorority magazine or other member communications promote FSPAC?

A. As mentioned above, an incorporated membership organization may communicate without restriction to its restricted class of eligible employees, individual members and the families of both, in connection with federal elections. If a fraternity or sorority magazine (or other publications like an e-mail newsletter) is distributed *only* to its eligible employees and individual members, the fraternity or sorority may communicate in any manner to promote FSPAC, including soliciting contributions for FSPAC. The magazine or publication could not, however, "facilitate" the making of contributions to FSPAC by, for example, providing a postage-paid reply envelope to mail in contributions.

¹⁷ See AOs 1999-6, 1994-21, 1980-139, 1979-50, 1979-15 and 1978-97.

If a fraternity or sorority magazine or publication is *not* distributed *exclusively* to its eligible employees and members, FSPAC must pay the normal and usual charge to the fraternal organization for advertising space in the magazine. If an individual chose to cover these costs on behalf of FSPAC, payment should be reported to FSPAC as an in-kind contribution from the individual to FSPAC. Note that in-kind contributions count against the individual's \$5,000 per calendar year contribution limit.

Q.10 How can a fraternal organization's mailing lists be used to circulate information about FSPAC?

A. A fraternal organization's mailing list of eligible employees and members may be used to circulate information about FSPAC and/or solicit contributions for FSPAC when the organization communicates with these eligible employees and members only. The list may not, however, be used by FSPAC or any other entity to support FSPAC unless the normal and usual charge is paid *in advance* to the organization for the list.

Q.11 Can I have a thank-you reception in my suite at my fraternal organization's convention for members of the organization who have donated to FSPAC?

A. Yes, but since a "thank-you" or commendation for past support would be considered a further solicitation, attendance at the reception must be limited to the fraternal organization's restricted class.

Q.12 May a thank-you to FSPAC donors be in the members-only section of a sorority website?

A. Yes, but since communications that express thanks or commend past support would be considered a further solicitation, therefore, such communications must be on the members-only section of the website.

Q.13 Can a sticker, ribbon or other recognition be put on the nametags of those attending a fraternal organization convention to denote members who have contributed to FSPAC?

A. Yes, but a sticker indicating that these members have contributed to FSPAC or otherwise raises awareness of FSPAC could be considered by the FEC to be a solicitation of contributions for FSPAC. The wording should be approved in advance. If the wording is a “solicitation”, such communications must be made only in the context of a convention open exclusively to the organization's restricted class.

Q.14 If Convention attendees ask about the sticker and decide to make a donation, can I collect it and submit it to FSPAC?

A. Yes, but only if you are an agent of FSPAC (a member of FSPAC’s Board of Directors or the Finance Committee). If you are not an agent of FSPAC, you may only provide someone with the address (U.S. mail or website address in order for the donor to contribute. You may not provide an envelope or postage for the contribution or collect the contribution and return it to FSPAC on the donor’s behalf.

Q.15 Can a fraternity or sorority headquarters distribute material about FSPAC to the members that have already contributed to FSPAC? Can the headquarters distribute material to possible FSPAC donors who are members of the organization?

A. An incorporated fraternal organization may use its resources to communicate exclusively to its restricted class to support FSPAC, regardless of whether the individuals solicited have already contributed to FSPAC. For organizations that have Canadian members or other foreign nationals without green cards, those members are precluded by law from contributing to FSPAC and should not be solicited.

Q.16 I understood that a § 501(c)(6) organization was more limited than what a 501(c)(7) organization could do. Was that correct?

A. Under federal campaign finance law, both types of organizations can use their resources under limited circumstances to encourage support for FSPAC by

communicating exclusively with their restricted class but without facilitating the actual making of contributions to FSPAC. See question 2.

Q.17 Is there any problem with awarding a recognition ribbon for FSPAC donors at a fraternal organization's convention?

A. Awarding a recognition ribbon to FSPAC donors would be viewed as encouraging support for FSPAC and thus a further solicitation of contributions for FSPAC. If attendance at the convention, however, were limited to members of the fraternal organization's restricted class, this would be permissible. The cost of the ribbons themselves must either be paid for by FSPAC or by an individual, in which case the cost would be an in-kind contribution to FSPAC counting against that person's \$5,000 per calendar year limit.

Questions Relating to Internal Revenue Code § 501(c)(3) Public Charities

Q.18 May a FSPAC Director who is also an officer of an Internal Revenue Code § 501(c)(3) charity solicit funds for FSPAC at meetings of the charity if only members are attending?

A. No. Section 501(c)(3) charitable organizations, such as certain fraternity or sorority scholarship funds organized separately as (c)(3)s, are absolutely prohibited from participating in any election campaign activity. While an officer or employee of a public charity may solicit funds on behalf of FSPAC *in his or her individual capacity*, this excludes communications in official (c)(3) organization publications or at official functions of the (c)(3). Where national conventions of fraternal organizations include a mix of events paid for by the fraternal organization and FSPAC, any solicitation should occur at an event funded by the fraternal organization rather than the public charity.

Q.19 May an e-mail from the officer of a § 501(c)(3) organization who is also a FSPAC Officer be sent utilizing the organization's electronic database to raise funds for FSPAC?

A. No. Section 501(c)(3) organization resources may not be used to raise funds for FSPAC.

Q.20 May FSPAC be discussed at a § 501(c)(3) organization's meeting and money solicited if the person doing the speaking is an officer of the charity?

A. No. See question 18 above.

Q.21 May FSPAC advertise on the § 501(c)(3) organization's website? If yes, under what conditions?

A. Yes, if FSPAC pays the charity the normal and usual charge for the space on the website and the space is made available to other political organizations that wish to advertise. If the section 501(c)(3) organization does not regularly charge for space on its website, it would be very risky for the organization to permit FSPAC or another political organization to buy space. Any advertising endorsing or opposing candidates

on a section 501(c)(3) organization's website could result in the loss of the organization's tax-exempt status.

Q.22 May FSPAC be discussed at § 501(c)(3) organization events if the officer of the charity presenting is also a FSPAC Director and spouses are present? How about soliciting?

A. We recommend that section 501(c)(3) organizations avoid sanctioned discussions of anything that could be considered campaign related. Any communication at these Foundation events that encourages support for FSPAC or constitutes a solicitation must be avoided.

Please let us know if you have further questions.¹⁸

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¹⁸ To ensure compliance with requirements imposed by the IRS, we inform you that any tax advice contained in this communication (including attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.