

In accordance with Internal Revenue Service (IRS) Revised Rule 2007-41 regarding 501 (c)(3) organizations and Tax-Exempt Status¹, UUMAN shall be permitted to:

- 1. Rent the premises (or a portion of the premises) to a political candidate at the going non-profit rate (see Rental Policy). (Note: There are no fundraising restrictions if the campaign rents the space.)
- 2. Invite political candidates to speak *if and only if* the following rules are adhered to:
 - a. All candidates seeking the same office are provided equal opportunity to participate. (Note: If a candidate refuses the invitation, that does not preclude the other candidates from participating. Providing equal opportunity is what is key to this provision.)
 - b. UUMAN must not express support for or opposition of any particular candidate.
 - c. The Board must be copied on the official invitations sent to political candidates' offices, to ensure transparency.
 - d. Fundraising cannot occur at the event.
 - e. UUMAN must maintain a nonpartisan atmosphere on the premises during the event.
 - f. Candidates cannot be asked to agree or disagree with positions, agendas, platforms, or statements of UUMAN.
 - g. Moderators (if present) must not comment on questions or otherwise imply approval or disapproval of any candidates.

Language from the rule: "The presentation of public forums or debates is a recognized method of educating the public...Providing a forum for candidates is not, in and of itself, prohibited political activity...However, a forum for candidates could be operated in a manner that would show a bias or a preference for or against a particular candidate. This could be done, for example, through biased questioning procedures. On the other hand, a forum held for the purpose of educating and informing the votes, which provides fair and impartial treatment of candidates, and which does not promote or advance one candidate over another, would not constitute participation or intervention in any political campaign on behalf of or in opposition to any candidate for public office."

¹Internal Revenue Service. Rev. Rul. 2007-41, 2007-25 I.R.B. (June 18, 2007) Accessed on 8/15/18. https://www.irs.gov/pub/irs-drop/rr-07-41.pdf

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