**SESSION 4**

**THE RULES**

**EVERYTHING YOU EVER WANTED TO KNOW ABOUT THE IRS AND WHAT YOU CAN AND CANNOT DO AS A RELIGIOUS LEADER AND IN RELIGIOUS INSTITUTIONS**

Thank you for taking on this helpful role. The role of the facilitator is both technical/logistical and also valuable to deepen the experience.

The format of this session is very different, so please make sure you read this opening thoroughly. Normally, the technical side is literally to pause the session at key moments and start the computer session again after the break. You will know when to hit pause because a sign will pop up with a person holding a stop sign.

You certainly can introduce the session (so please watch it in advance), but that is not necessary as it is meant to be self-explanatory. You may want to just tell participants that in this module unit, we will begin with the video as introduction. But most important, we have attached a short document that explains the IRS and accepted rules of civic engagement for religious 501c3’s and 501c4’s.  Please make sure that everyone either downloaded this document — it is a resource guide — of else have a hard copy of the materials.

**One more recommendation:**  If during the module presentation or in conversation at any point, you hear complaints, frustrations or anger over something that a participant saw or heard, please explain that this is not your program, that you were asked to facilitate, and to please direct any concerns or questions to the team that created this by going on the website and giving feedback. We always want to hear from participants and have changed the modules as a result. While from our experience, it is unlikely that you will have any problems, we want to remind you (and for you to remind others) that you are a facilitator and no one should critique you.

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Start the Video of Module 4. This introduction makes the point that we need to know the rules but should not be afraid of being civically engaged.

Play the video until the screen says:

**Module 4:**

**THE RULES**

**EVERYTHING YOU EVER WANTED TO KNOW, BUT WERE AFRAID TO ASK**

That will be at 3:10. **THERE WILL BE NO STOP SIGN, SO PLEASE TURN THE VIDEO OFF AT THAT POINT**

Now, ask everyone to read the materials we provided carefully.  If in this session you are with colleagues, friends and/or congregants, please tell them, to work in small groups and stop, pose questions, explore together until they finish reading the document.  Hopefully, everyone will feel confident that you understand The Rules!

Participants may want to take notes on the resource materials in this session. We will provide case studies to have the group think about what the law tells us about this case study, what participants should be thinking about and looking for as they watch the case study unfold.

One everyone has read the materials (or else you feel enough time has passed**) re-start the video – MODULE 4**

There will be a scrolling introduction with music. That will end at 4:11. Then it will say CASE STUDY #1. Play the case study and then hit the pause button when the stop sign is displayed at 4:47. Get answers from the group. Maybe there will be disagreement. That is fine. Allow for just a minute or two for answers, then move to the next case study.

START THE COMPUTER AGAIN

Play the case study and then hit the pause button when the stop sign is displayed at 5:24 .

Get answers from the group. Maybe there will be disagreement. That is fine. Allow for just a minute or two for answers, then move to the next case study– limit them to no more than three comments.

Repeat this for each case study – there are eight and the Pause Sign will tell you when to pause. Once you have gotten some answers, start the computer and go to the next case study.

You have now completed eight case studies. The Module video will end.

Please distribute the answer sheet (if there are hard copies) or else ask everyone to go on line and click on the section in the introduction to Module 4 that says

[Document 2: The Answers](https://wagner.nyu.edu/files/about/Document2TheAnswers.pdf) gives you the explanations we provide. PLEASE DO NOT DOWNLOAD DOCUMENT 2 UNTIL YOU HAVE VIEWED THE VIDEO.

This is a chance to compare how we answered the questions based on the advice of tax attorneys and accountants who deal with religious institutions and how the participants answered. You can spend a few minutes together talking about the answers. Hopefully, this will be enlightening and also provide solid support for the many ways faith leaders can engage in and engage their communities in constructive, healthy and healing civic engagement.

And once again, thanks so much.