

Form **8718**

(Rev. October 1990)

Department of the Treasury
Internal Revenue Service

Name of organization

**User Fee for Exempt Organization
Determination Letter Request**

- Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application)

For IRS Use Only

Control number

Amount paid

User fees/crusher

\$500.00
9-793 14A
14A

CHURCH OF SCIENTOLOGY INTERNATIONAL

- 2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):

Fee 6579

- a ☐ Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have not exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four taxable years, or new organizations which anticipate annual gross receipts averaging not more than \$10,000 during their first four years. If you check this box you must complete the income certification below.

\$ 150

Certification

I hereby certify that the annual gross receipts of have not
(enter name of organization)
exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four (or the first four) years of operation.

Signature • Title

- b ☐ Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have exceeded (or are expected to exceed) \$10,000, averaged over the preceding four taxable years, or a new organization which anticipates annual gross receipts averaging more than \$10,000 during their first four years.

\$375

- c ☐ Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity.

\$200

- d ☒ Group exemption letters

\$500

Instructions

The Omnibus Budget Reconciliation Act of 1990 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District	Send fee and request for determination letter to this address	
Albany, Augusta, Boston, Brooklyn, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Albuquerque, Austin, Cheyenne, Dallas, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans
		Internal Revenue Service EP/EO Division P.O. Box 941 Atlanta, GA 30370
		Anchorage, Boise, Las Vegas, Los Angeles, Honolulu, Portland, Laguna Nig ••• S•n Jose, Seattle
		Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
		Sacramento, San Francisco
		Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
		Aberdeen, Chicago, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield
		Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Money Order Here

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Church of Scientology International



Director, Exempt Organizations
Technical Division
1111 Constitution Avenue, N.W.
Washington D.c. 20224

September 3, 1993

Re: Church of Scientology International
EIN: 59-2153393
Request for Group Exemption Ruling Under Sec. 501(c)(3)

Dear Sir,

I am providing you with the following information and materials in support of the accompanying request for a group exemption letter under Code Section 501(c)(3) for Church of Scientology International ("CSI"), as the central organization, and 30 subordinate churches of Scientology (the "Subordinate Organizations"), identified on the schedule attached as Exhibit A.

This information is being supplied pursuant to the requirements of section 5 of Revenue Procedure 80-27, 1980-1 C.B. 677 and corresponds to the subsection lettering of section 5.

Section 5.01. CSI's principal office is located in Los Angeles, California. CSI is under the jurisdiction of the Los Angeles, California Key District Director. However, the tax exemption of CSI and some of its subordinates have been under consideration at the National Office for some time, so it therefore is appropriate that this request for a group exemption letter be filed directly with the National Office.

Section 5.02. CSI's Employer Identification Number is 59-2153393. CSI's application for exemption, IRS Form 1023, is being considered concurrently with this group exemption request and it is understood that the granting of this request is conditional upon the granting of CSI's exemption application.

Section 5.031(a). CSI and the Subordinate Organizations to be covered by CSI's group exemption letter

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have the relationship described in section 4.02 of Revenue Procedure 80-27 for the following reasons:

(1) The Subordinate Organizations are churches of the Scientology religion and are all affiliated with CSI. As the Mother Church of the Scientology faith, CSI exercises ecclesiastical authority over all churches of Scientology, integrated auxiliaries of CSI and all related religious organizations within the Scientology ecclesiastical hierarchy. A detailed discussion of the churches within the Scientology ecclesiastical hierarchy and related organizations and their religious programs of activities is contained in the administrative record of CSI's exemption determination proceeding.

The Subordinate Organizations, all of which are within the ecclesiastical hierarchy, share with CSI the same religious faith and the same religious goals, purposes, policies and doctrines. This commonality of faith is the most fundamental unifying feature of CSI and the Subordinate Organizations. All subordinate organizations to be included under CSI's group tax exempt status in the future also will be churches of the Scientology religion and share common names, goals, purposes and activities.

(2) The Subordinate Organizations are subject to CSI's ecclesiastical authority as the Mother Church of the Scientology religion. Scientology is a very exact faith, and a fundamental doctrine of the religion is that its religious services must be orthodox. This doctrine holds that spiritual salvation can be attained if, and only if, the path to salvation outlined in the Scripture's religious technology is followed without deviation. All of the Subordinate Organizations are churches of Scientology that minister religious services to their parishioners and conduct training in the Scientology Scriptures both as seminary training for Scientology ministers and for the spiritual enlightenment of parishioners.

CSI coordinates the activities of the Subordinate Organizations, and as covered more specifically below, monitors and supervises the practice of the faith by the Subordinates to ensure that they do not deviate from orthodox Scientology.

The articles of incorporation of each of the subordinate organizations expressly recognize CSI's ecclesiastical authority (a copy of the articles of incorporation of one Subordinate Organization that is representative of the articles of incorporation of the other subordinate organizations is attached as Exhibit B). Article I of the bylaws of each of the Subordinate Organizations requires that their directors and trustees be in good standing with the

Mother Church and that:

The Church is and shall be one of the many churches within and without the United States which have been and will be organized for the purposes of the religion of Scientology, all bound together as elements of one international and hierarchical church by voluntary and self determined agreement upon the adherence to the following:

1. The goals, tenets, doctrines, codes, Creed, policies and practices set forth in the Scriptures (as hereafter defined); and
2. Recognition of the ecclesiastical authority of the hierarchy of the Mother Church; and
3. Governance in ecclesiastical matters by said hierarchy.

The Trustees, Directors, Officers and agents of the corporation shall be bound by and shall observe the foregoing to the end that the operations and activities of this corporation shall support and maintain the Church as a church of Scientology in good standing with the Mother Church; subject, however, at all times and in every respect to the paramount requirement of observance of and compliance with all applicable laws, and the provisions of the Articles and of these Bylaws.

(A sample copy of the bylaws of one of the subordinate organizations is attached as Exhibit C).

CSI's ecclesiastical authority is further enhanced by a written covenant between it and Religious Technology Center ("RTC") with respect to the use of certain religious marks associated with the Scientology religion. Through this covenant RTC has given CSI the right and responsibility to permit the churches of the religion of Scientology to use the religious marks, which include the marks "Scientology," "Dianetics," and L. Ron Hubbard's name and initials. Without CSI's written authority to use the marks, and RTC's approval, an organization cannot legally use the marks and thus cannot call itself a church of Scientology. These written covenants formalize the relationship of the churches within the hierarchy and create legal rights and duties with respect to the marks that are cognizable in the secular world. Thus, if a church continues to minister services under the name Scientology despite CSI's objections, CSI is able to stop the practice through the civil judicial system. CSI has full responsibility for supervising use of the marks by the churches with which it has entered covenants. (A representative copy of the covenant between CSI and the Subordinate Organizations is attached as Exhibit D).

CSI's primary function is to coordinate the activities of all churches of Scientology and their related organizations to ensure they are working in harmony toward Scientology's ultimate goal - "a civilization without insanity, without criminals and without war, where the able can prosper and honest beings can have rights and where Man is free to rise to greater heights." CSI carries out this function by providing ecclesiastical guidance and programmatic support to the Subordinate Organizations. CSI receives reports from and provides advice, ecclesiastical guidance and programs to the Subordinate Organizations to guide them in carrying out their religious activities.

(3) As discussed herein, each of the Subordinate Organizations is a church of the Scientology religion and therefore is exempt under section 501(c)(3) of the Internal Revenue Code because it is organized and operated exclusively for religious purposes.

(4) The Subordinate Organizations are not private foundations. Each is a church within the meanings of sections 509(a)(1) and 170(b)(1)(A)(1) because they have a distinct legal existence, a recognized creed and form of worship, a definite and distinct ecclesiastical government, a formal code of doctrine and discipline, a distinct religious history, a membership generally not associated with any other church or denomination, an organization of ordained ministers, ordained ministers selected after completing prescribed studies, a literature of their own, established places of worship, regular congregations, regular religious services, and facilities for the preparation of ministers.

(5) CSI and all Subordinate Organizations have annual accounting periods ending December 31.

(6) As churches, each of the Subordinate Organizations falls under the exception of section 508(c)(1)(A) to the notice requirements of section 508(a).

Section 5.031(b). Attached as Exhibits B and C are representative copies of articles of incorporation and bylaws adopted by the subordinate Organizations (to the extent allowed by state law, all have adopted uniform governing instruments). Subject to differences in the laws of incorporating states, these same articles and bylaws will be used by organizations to be incorporated in the future that will be included under CSI's group exemption letter.

Section 5.031(c). The purposes and activities of the Subordinate Organizations including the sources of receipts and nature of expenditures are as follows.

Each of the Subordinate Organizations is a church of the Scientology religion. The primary activities of the churches of Scientology comprising the Subordinate Organizations are

ministering the religious service of auditing to their congregations; proselytizing and disseminating the Scientology faith; providing training in Scientology Scripture both as seminary training and for the spiritual enlightenment of their parishioners; church administration; and in the case of one Subordinate Organization, Church of Scientology Celebrity Centre International, providing ecclesiastical management services to other churches pursuant to CSI's direction. Each church is separately incorporated and has its own ordained ministers and congregation. Each adheres to the Scientology Scriptures and follow the Scientology creed (which is set forth in their bylaws), policies, codes, and system of ethics and justice.

The Subordinate Organizations¹ sources of funding are almost entirely from fixed donations for religious services (approximately 75%) and for religious books and materials (approximately 20%). The Subordinate Organizations' expenditures are primarily for operating expenses, which include the ecclesiastical management payments that they make to CSI to support broadscale dissemination, defense of the religion and other activities; proselytization, which includes printing and mail expenses; and all of the expenses necessary to operate, maintain, and upgrade their church premises and pay and care for their staffs.

Section 5.031(d). I affirm that, to the best of my knowledge and belief, the purposes and activities of CSI's Subordinate Organizations are as set forth in paragraphs 5.031(b) and 5.031(c).

Section 5.031(e). Each Subordinate Organization has furnished CSI with written authorization to include it in this application for a group exemption letter. Such authorization was signed by a duly-authorized officer of the particular Subordinate Organization and will be retained by CSI while the group exemption is in effect.

Section 5.031(f). With the exception of the Founding Church of Scientology of Washington D.C. ("FCDC"), the Internal Revenue Service has not issued a ruling or determination letter relating to the exemption of any of the Subordinate Organizations. FCDC was recognized as exempt under section 501(c)(3) in 1956 but this ruling was revoked a few years later. The revocation was sustained by the Court of Claims in 1969. Beginning in 1973, however, FCDC reasserted its exempt status and has continued to do so to the present. In 1989 and 1990 the Baltimore District of the Internal Revenue Service conducted an exemption examination of FCDC and on February 27, 1991 issued a finding of no change in FCDC's expressly asserted status as an exempt church.

Section 5.031(g). All of the Subordinate Organizations are churches and fall within the exception in section 508(c)(1)(A) to the notice requirements of section 508(b). As

religious organizations espousing and practicing the Scientology faith, the Subordinate Organizations have a distinct religious creed, form of worship, code of doctrine and discipline, history, literature and membership. Each has established places - training and auditing rooms - for conduct of religious services. The Subordinate Organizations minister regular religious services to their members by ordained clergy or ministers in training. They ordain ministers after a prescribed course of study. Each has its own distinct ecclesiastical government, with an organized structure for the conduct and supervision of religious services, counselling and discipline. Each is separately incorporated and therefore necessarily has a distinct legal existence.

Section 5.031(h). Not applicable.

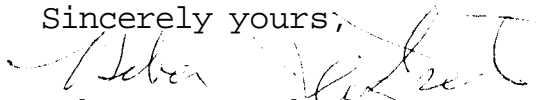
Section 5.032. The names and mailing addresses of the Subordinate Organizations initially to be included in CSI's group exemption letter are listed in Exhibit A.

Section 5.04. CSI's Employer Identification number is 59-2153393.

Section 5.05. Each of the Subordinate Organizations has its own Employer Identification Number.

Thank you for your assistance. We look forward to a favorable ruling on our application.

Sincerely yours,



Heber Jentzsch
President, Church of Scientology
International

**List of Subordinate Churches to be Included
in CSI's Group Exemption Bequest**

CHURCH OF SCIENTOLOGY OF ANN ARBOR
Address: 122 South Main Street
Ann Arbor, Michigan 48104
Employer ID #: 38-2139059

CHURCH OF SCIENTOLOGY OF ARIZONA
Address: 4450 N. Central Ave, Suite 102
Phoenix, Arizona 85013
Employer ID #: 86-0336186

CHURCH OF SCIENTOLOGY CELEBRITY CENTRE DALLAS
Address: 8501 Manderville Lane
Dallas, Texas 75231
Employer ID #: 75-1338096

CHURCH OF SCIENTOLOGY CELEBRITY CENTRE INTERNATIONAL
Address: 5930 Franklin Ave.
LA, Calif. 90028
Employer ID #: 95-2707137

CHURCH OF SCIENTOLOGY CREATIVE MISSION OF LAS VEGAS
Address: 1100 S. 10th street
LV, Nevada 89104
Employer ID #: 88-0123784

CHURCH OF SCIENTOLOGY CELEBRITY CENTRE NASHVILLE
Address: 38 Music Square West
Nashville, Tennessee
Employer ID #: 62-1233115

CHURCH OF SCIENTOLOGY CELEBRITY CENTRE NEW YORK
Address: 65 E. 82nd Street
NY, NY 10036
Employer ID #: 13-3239797

CHURCH OF SCIENTOLOGY CELEBRITY CENTRE PORTLAND
Address: 709 South West Salmon Street
Portland, Oregon 97205
Employer ID #: 93-0833789

CHURCH OF SCIENTOLOGY CELEBRITY CENTRE WASHINGTON, **D.C.**
Address: 4214 16th Street, N.W.
Washington, D.C.
Employer ID #: 52-1400512

CHURCH OF SCIENTOLOGY OF CENTRAL OHIO (Columbus)
Address: 167 E. State Street
Columbus, Ohio 43215
Employer ID #: 31-0898884

CHURCH OF SCIENTOLOGY OF COLORADO
Address: 375 South Navajo Street
Denver, Colorado
Employer ID #: 84-0690819

CHURCH OF SCIENTOLOGY OF CONNECTICUT (New Haven)
Address: 909 Whaley Ave.
New Haven, Connecticut 06515
Employer ID #: 06-1077361

FOUNDING CHURCH OF SCIENTOLOGY OF WASHINGTON D.C.
Address: 2125 S Street N.W.
Washington, D.C. 20008
Employer ID #: 53-6014221

CHURCH OF SCIENTOLOGY OF GEORGIA (Atlanta)
Address: 2632 Piedmont Road, NE
Atlanta, Georgia 30324-3011
Employer ID #: 58-1877994

CHURCH OF SCIENTOLOGY OF ILLINOIS
Address: 3011 North Lincoln Avenue
Chicago, Illinois 60651
Employer ID #: 36-2811475

CHURCH OF SCIENTOLOGY OF KANSAS CITY
Address: 3619 Broadway
Kansas City, Missouri 64111
Employer ID #: 43-1346944

CHURCH OF SCIENTOLOGY OF LONG ISLAND
Address: 99 Railroad Station Plaza
Hicksville, NY 11801
Employer ID #: 11-2488514

CHURCH OF SCIENTOLOGY OF LOS ANGELES
Address: 4810 W. Sunset Blvd.
Los Angeles, Calif. 90027
Employer ID #: 95-3671415

CHURCH OF SCIENTOLOGY OF MOUNTAIN VIEW
Address: 2483 Old Middlefield Way
Mountain View, California 94043
Employer ID #: 94-2478723

CHURCH OF SCIENTOLOGY OF NEW MEXICO (Albuquerque)
Address: 8106 Menaul Blvd, N.E.
Albuquerque, New Mexico 87110
Employer ID #: 85-0210803

CHURCH OF SCIENTOLOGY OF OHIO (Cincinnati)
Address: 215 W. 4th Street, Fifth Floor
Columbus, Ohio 45220
Employer ID #: 31-0929925

CHURCH OF SCIENTOLOGY OF ORANGE COUNTY
Address: 1451 Irvine Blvd.
Tustin, Calif. 92680
Employer ID #: 23-7429358

CHURCH OF SCIENTOLOGY OF ORLANDO, INC.
Address: 1510 E. Colonial Drive, Suite 100 W
Orlando, Florida 32803
Employer ID #: 59-2153243

CHURCH OF SCIENTOLOGY OF PENNSYLVANIA (Philadelphia)
Address: 1315 Race Street
Philadelphia, Pennsylvania
Employer ID #: 23-1732803

CHURCH OF SCIENTOLOGY OF PUERTO RICO
Address: 272 Avenue Central
Hyde Park
Hato Rey, Puerto Rico 00918
Employer ID #: 66-0438770

CHURCH OF SCIENTOLOGY OF SAN FRANCISCO
Address: 83 McAllister Street
San Francisco, Calif. 94102
Employer ID #: 94-2784858

CHURCH OF SCIENTOLOGY OF STEVENS CREEK
Address: 80 E. Rosemary
San Jose, California 95112
Employer ID #: 94-1695341

CHURCH OF SCIENTOLOGY OF TAMPA, INC.
Address: 4809 N. Armenia Suite 215
Tampa, Florida 33603
Employer ID #: 59-2001225

CHURCH OF SCIENTOLOGY OF UTAH
Address: 1931 South 100 East
Salt Lake City, Utah 84106
Employer ID #: 87-0277039

CHURCH OF SCIENTOLOGY OF THE VALLEY
Address: 3619 W. Magnolia
Burbank, Calif. 91505
Employer ID #: 95-2648209

oOo

LAW OFFICES

ZUCKERT, SCOUTT & RASENBERGER

888 SEVENTEENTH STREET, N. W.

WASHINGTON, D. C. 20006-3959

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(202) 34-2-1316

MONIQUE EDWIGE YINGLING

TELEX: 89648

September 3, 1993

BY HAND

Mr. John Burke
Assistant Commissioner (Employee
Plans and Exempt Organizations)
Internal Revenue Service
Room 3408E
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

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Re: Group Exemption Requests

Dear John:

Pursuant to discussions with your staff, I am providing with this letter the following group exemption requests:

Applied Scholastics, Inc.
Church of Scientology International
Hubbard College of Administration
Scientology Missions International

Forms 8718 and checks for the proper user fees are included with each request.

Sincerely,

Monique E. Yingling /J

Monique E. Yingling

Enclosures