

**Form 1023**(Rev. September 1990)  
Department of the Treasury  
Internal Revenue Service**Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

If exempt status is  
approved, this application  
will reopen for BUOIC  
inspection

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) Church of Scientology Western United States		2 Employer identification number (If none, see Instructions.) 95 2697641	
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed  Tom Spring (202) 588-8488	
1c Address (number, street, and room or suite no.)  1404 N. Catalina Street		4 Month the annual accounting period ends December 31	
1d City or town, state, and ZIP code Los Angeles, Cal. 90027		5 Date incorporated or formed April 13, 1971	
6 Activity codes (See instructions.) 001		7 Check here if applying under section: a 501(e) b G 501(f) c C 501(10)	
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Forms 990 were filed with the Fresno Service Center for the years 1971 through 1980.

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☐ Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws. Exhibits A, B, C and D.
- b ☐ Trust— Attach a copy of your Trust Indenture or **Agreement**, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here. ☐ G

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please  
Sign  
Here  
(Signature)

SECRETARY

(Title or authority of signer)

8/18/93

(Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the Instructions) prior to filing.

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 1A

**Part X, Question 8 - Previous Applications For Exemption**

Church of Scientology Western United States ("CSWUS") originally applied for recognition of its tax exempt status under section 501(c)(3) in 1980 under the name Church of Scientology of San Diego and received a favorable determination letter dated August 26, 1980. (A copy of the determination letter is attached hereto as Exhibit E.) Such determination continues in effect. The name of the corporation was changed by an amendment to the articles of incorporation filed with the Office of the Secretary of State of the State of California on May 21, 1985. (Exhibit C.) CSWUS is filing the instant application for exemption concurrently with applications being filed for a number of churches of Scientology and related organizations at the request of, and pursuant to an understanding with the National Office of the Internal Revenue Service, for the purpose of updating CSWUS's exemption record.

---

**Part II**      **Activities and Operational Information**

---

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See Pages 2A - 2G attached.

- 
- 2 What are or will be the organization's sources of financial support? List in order of size.

Contributions from parishioners for religious services.  
Sales of religious books, tapes and materials, and E-meters.  
Commissions for referring parishioners for services to higher churches.  
Interest income.

- 
- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

See Page 2H.

---

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 2A

## **Part II, Question 1 - Description of Activities**

Church of Scientology of San Diego was incorporated on April 13, 1971 as a California nonprofit religious corporation for the purpose of practicing and propagating the Scientology religion. By amendment to the articles of incorporation filed on May 21, 1985, the name of the corporation was changed to Church of Scientology Western United States ("CSWUS"). Copies of the Articles of Incorporation, Restated Articles of Incorporation, the Amendment changing the corporate name and the Bylaws are attached hereto as Exhibits A, B, C and D, respectively.

CSWUS is a church within the Scientology ecclesiastical hierarchy. As stated in Article Three of its Restated Articles of Incorporation, CSWUS's purpose is to:

. . . espouse, present, propagate, practice, ensure, and maintain the purity and integrity of the religion of Scientology, as the same has been developed and may be further developed by L. Ron Hubbard to the end that any person wishing to, and participating in Scientology may derive the greatest possible good of the spiritual awareness of his Beingness, Doingness and Knowingness.

(Exhibit B.)

CSWUS's activities are described fully below. Detailed information concerning the organizational structure, religious activities and financial affairs of the Scientology ecclesiastical hierarchy and related organizations is contained in the administrative record of the exemption determination proceeding for Church of Scientology International ("CSI"), the Mother Church of the Scientology religion.

### The Scientology Religion

Scientology is a religion based upon the research, writings and recorded lectures of its founder, L. Ron Hubbard, which collectively constitute the Scripture of the religion. The Scientology Scriptures are the sole source of all the doctrines, tenets, sacraments, rituals and policies of the Scientology faith. They encompass more than 500,000 pages of writings, nearly 3,000 taped lectures and over 100 films.

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 2B

## **Part II, Question 1 - Description of Activities**

The basic tenet of the Scientology religion is that man is an immortal spirit who is basically good and ethical who has lived through countless previous lifetimes and who will live again and again. Although he has a mind and a body, he is himself a spiritual being. The ultimate goal of Scientology is "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."

The principal religious practices in Scientology are "auditing" and "training," which consist of a gradient scale of religious services addressing the spirit. The purpose of auditing is to unburden man of past painful experiences and to orient him as a spiritual being. Auditing results in an increase in spiritual awareness and ability. Ultimately the person achieves certainty of himself as a spirit and freedom from unwanted burdens. At this point he also is certain of immortality. "Training" also increases spiritual awareness and ability for the individual and enables a person to utilize the religious technologies of Scientology to improve conditions with him or herself and others.

Scientology is an exact faith, and a fundamental doctrine of the religion is that its religious services must be orthodox. It 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.

### The Scientology Religious Hierarchy

Churches of Scientology that minister religious services to the public are arranged in a hierarchy that reflects the gradient nature of the spiritual levels of Scientology.

At the base of the religious hierarchy of Scientology are independent ministers and missions of Scientology which minister auditing to the spiritual level of Clear and lower-level and introductory training services. Class V churches of Scientology also minister all auditing levels that are ministered by missions, plus the Clear Certainty Rundown, which verifies whether or not the state of Clear has been achieved. Class V churches also train and ordain ministers and provide religious training to the level of Class V auditor. Saint Hill churches minister all of the levels of

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 2C

## **Part II, Question 1 - Description of Activities**

the churches below them as well as religious training to the level of Class VII auditor. Advanced Organizations minister the auditing levels of the churches below them as well as the confidential advanced auditing levels up to the spiritual level of New OT V, and religious training to the level of Class VIII auditor. The Church of Scientology Flag Service Organization ministers auditing to the spiritual level of New OT VII and the highest levels of religious training, Class XII auditor. The highest level of auditing, New OT VIII, is ministered only by the Foundation Church of Scientology Flag Ship Service Org aboard the M.V. Freewinds.

### The Church's Activities

The CSWUS corporation houses six distinct ecclesiastical organizations that includes three churches, each of which ministers religious services at a different level of the religious hierarchy described above; two supervisory organizations and an ecclesiastical support organization. Each of these organizations is discussed separately below. Except for the Church of Scientology of San Diego, all of these church organizations are located in Los Angeles where they share a large complex of buildings and facilities.

#### 1. Church of Scientology Advanced Organization of Los Angeles ("AOLA")

AOLA is one of four advanced organizations in the world and the only one located in the United States. As an advanced organization AOLA is authorized to minister the Scientology advanced technology to the level of New OT V and religious training to the level of Class VIII auditor as well as most of the lower levels of auditing and religious training. As one of only two churches authorized to minister the advanced technology in the United States (Church of Scientology Flag Service Organization as a higher level church can also minister the advanced levels), AOLA's parishioners include Scientologists from all over the United States, Canada and Mexico.

AOLA's activities consist of the ministry of religious services and administrative and executive functions necessary to support this ministry. AOLA's staff includes auditors, case supervisors, course supervisors and other staff directly involved in ministering services, as well as executive and administrative

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 2D

## **Part II, Question 1 - Description of Activities**

staff that perform necessary support functions such as personnel, communications, ethics, treasury and finances, administration and dissemination. The highest ecclesiastical position in AOLLA is its Captain, who, together with her deputies and other top executives form its executive council, the highest ecclesiastical body in the organization. Beneath the executive council is an advisory council, comprised of the heads of AOLLA's divisions. These two bodies, subject to ecclesiastical management advice and direction from senior ecclesiastical organizations (which are described below), direct AOLLA's day-to-day and week-to-week activities.

### **2. American Saint Hill Organization ("ASHO").**

ASHO is one of only four Saint Hill Organizations in the world (each situated at the same location as the four Advanced Organizations), and the only Saint Hill Organization in the United States.

Saint Hill Organizations are so named because they specialize in delivering the Saint Hill Special Briefing Course ("Briefing Course") and other Scientology religious services at a comparable level. The Briefing Course is a very extensive, advanced course in auditor training which includes a chronological study of the written and recorded Scientology Scriptures. ASHO also ministers other religious training and lower-level and intermediate level auditing. The religious services ministered by ASHO generally emphasize training.

There are actually two separate ASHO organizations, ASHO Day and ASHO Foundation. These organizations share the same premises and facilities, but operate on different schedules. ASHO Day operates on weekdays and ASHO Foundation operates during the evenings and on the weekends.

Each of ASHO Day and ASHO Foundation has a Captain, an executive council and an advisory council that directs the daily and weekly activities of the two organizations. Their activities consist of the ministry of religious services and the executive, administrative and support functions which make that possible.

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 2E

**Part II, Question 1 - Description of Activities**

3. Church of Scientology of San Diego

Church of Scientology of San Diego is a Class V church of Scientology and is authorized to minister Scientology auditing to the State of Clear and auditor training to the level of Class V auditor. It is a local church of Scientology for the San Diego area.

4. Continental Liaison Office West U.S. ("CLO WUS").

CLO WUS is an intermediate level ecclesiastical management organization which acts as a liaison for CSI. (CSI's ecclesiastical authority and relationship with CSWUS is described more fully later in response to this Question and in the response to Part II, Question 5.) CLO WUS administers Church programs and provides guidance and advice to Scientology churches in the Western United States. There are 30 separate churches under CLO WUS's ecclesiastical jurisdiction, including 27 Class V churches (including the San Diego church), AOLA, ASHO Day and ASHO Foundation. CLO WUS reviews operations of the Scientology churches within its ecclesiastical jurisdiction and liaises with CSI. CLO WUS also sends experienced staff to Scientology churches in the Western United States to assist them in attaining orthodoxy in religious practice and administration. CLO WUS also provides auditing and religious training to its own staff and to staff of other churches in the United States.

5. Commodore's Messenger Organization Pacific ("CMO PAC").

CMO PAC oversees the execution of programs from the Commodore's Messenger Organization International of CSI and acts as a liaison between CSWUS and CSI with respect to those programs.

6. Pacific Base Crew ("PBC").

PBC is the organization responsible for maintaining the complex of Scientology buildings and other facilities used by CSWUS and other Scientology organizations in Los Angeles. PBC is responsible for renovations, some construction and most repairs to these facilities. Its staff also provides meals and berthing to the staff of all Scientology organizations located in the Scientology complex.



Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 2F

## **Part II, Question 1 - Description of Activities**

### The Scientology Religious Marks and Advanced Technology

The churches and other organizations that comprise Scientology's ecclesiastical hierarchy recognize CSI as the authority on ecclesiastical matters by virtue of its status as the Mother Church. (See the CSWUS's Amended and Restated Articles of Incorporation, Exhibit B.)

CSI's ecclesiastical authority is further enhanced by a written covenant between it and Religious Technology Center with respect to the use of the Scientology religious marks by churches and other organizations within the ecclesiastical hierarchy. (Religious Technology Center is the owner of the religious marks associated with the Scientology religion.) Through the covenant, Religious Technology Center has given CSI the right and responsibility to permit the organizations of the religion of Scientology to use the marks. Without CSI's written authority to use the marks, and Religious Technology Center's approval, an organization cannot legally use the marks and thus cannot call itself a Scientology organization.

Pursuant to its authority, CSI granted CSWUS the right to use the Scientology religious marks by a written covenant. CSWUS is not required to pay royalties for use of the marks. (Exhibit F.)

Religious Technology Center also owns the confidential advanced technology of the Scientology religion. Religious Technology Center has authorized CSWUS to use the advanced technology at AOLLA by written covenant. (Exhibit J.) CSWUS provides RTC six percent of the value of religious services it ministers with respect to the advanced technology.

CSWUS has entered into an ecclesiastical management agreement with CSI pursuant to which CSI provides CSWUS with ecclesiastical advice, programs and guidance, staff training and general coordination of activities with other Scientology organizations. (A copy of the agreement is attached as Exhibit G.) In exchange for these services CSWUS supports CSI's program of activities by making ecclesiastical management payments in accordance with its means, generally 12.5 percent of the contributions it receives, to be offset against CSI's subsequent billings.

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 2G

**Part II, Question 1 - Description of Activities**

CSWUS also has entered into agreements with CSI with respect to the orthodox exhibition of films relating to the practice of the Scientology faith (Exhibit H) and the care of confidential information parishioners disclose to it in the ministration of religious services (Exhibit I). In exchange for use of the films, CSWUS provides CSI nine percent of the contributions it receives from parishioners who participate in training services.

The Church's Staff Personnel

All of the ecclesiastical organizations within CSWUS, with the exception of the Church of Scientology of San Diego, are "Sea Org" organizations, which means its staff members belong to the Scientology religious order, the Sea Organization (or the "Sea Org"). To become members of the Sea Org, CSWUS's staff members must pledge the next billion years of their existence to the Scientology religion. As Sea Org members, CSWUS's staff live and work in a manner befitting their fundamental and total commitment to the Scientology faith.

They live communally in church-provided berthing and eat communally in a church-provided dining room. They are required to live on church premises so they can live free of the distractions of the secular world and be ready to attend to their religious duties at any time during the day or night. As a general matter, each of CSWUS's Sea Org staff members devotes 14 hours a day to his or her ecclesiastical duties and religious study.

CSWUS's Sea Org staff personnel are compensated for their ecclesiastical service with a nominal allowance (currently \$50.00 a week) and small bonuses for good performance of their assigned duties, room and board, medical and dental expenses (as needed) and child care or school tuition for children. Under certain circumstances staff registrars also may receive a very small commission (1/8 to 1/4 percent) of funds they raise. Staff also may receive commissions from sales of Scientology religious books of 15 percent of the sales price. They are required to wear the official uniforms of the Sea Org, which CSWUS provides.

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 2H

**Part 11/ Question 3 - Pundraising program**

CSWUS, particularly AOLA, ASHO and the San Diego Church, disseminate the religion through various means to attract new parishioners and encourage their existing parishioners to continue their spiritual advancement through Scientology auditing and religious training. These organizations mail dissemination materials directly to their parishioners and distribute them on Church premises and at Church gatherings. Their staff also write personal letters to parishioners to encourage their participation. Two very important dissemination materials are the official magazines AOLA and ASHO publish, Advance and The Auditor, respectively. (Representative examples of these magazines and other dissemination materials are attached as Exhibit K, L, and M.

AOLA, ASHO and the San Diego church also conduct their own programs whereby individual Church parishioners who do not serve on staff proselytize and disseminate the religion to the general public and encourage their fellow parishioners to continue their spiritual advancement. These Scientologists, called "Field Staff Members," play an integral role in the dissemination and proselytization of the religion. Since the successful efforts of Field Staff Members results in contributions to CSWUS as well as the spiritual advancement of its parishioners, CSWUS pays Field Staff Members a fundraising commission when the Scientologist they have been working with begins services at CSWUS.

**Part II** Activities and Operational Information (Continued)

**4** Give the following information about the organization\* governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

b Annual Compensation

See Page 3A attached

See Page 3B

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No  
if "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body 'disqualified persons' with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with 'disqualified persons'? (See the specific instructions for line 4d.) ☐ Yes ☒ No  
if "Yes," explain.

**5** Does the organization control or is it controlled by any other organization? ☒ Yes ☐ No  
is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? ☒ Yes ☐ No  
if either of these questions is answered 'Yes,' explain.

See Page 3B.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (a) purchases or sales of assets; (c) rental of facilities or equipment; (si) loans or loan guarantees; (a) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? ☐ Yes ☒ No  
if "Yes," explain fully and identify the other organizations involved.

**7** is the organization financially accountable to any other organization? ☒ Yes ☐ No  
if "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

See pages 3B and 3C

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 3A

**Part II, Question 4, Officers, Directors and Trustees**

Trustees

Bill Runion  
1404 N. Catalina St.  
Los Angeles, California 90027

Gary Van Dyke  
6331 Hollywood Boulevard  
Los Angeles, California 90028

Mary Tinat  
1404 N. Catalina St.  
Los Angeles, California 90027

Directors

Karin Hvass  
1404 N. Catalina St.  
Los Angeles, California 90027

Christine Reveil  
1404 N. Catalina St.  
Los Angeles, California 90027

Wayne Carnahan  
1404 N. Catalina St.  
Los Angeles, California 90027

Officers

Karin Hvass  
1404 N. Catalina St.  
Los Angeles, California 90027

Wayne Carnahan - Secretary  
1404 N. Catalina St.  
Los Angeles, California 90027

Christine Revell - Treasurer  
1404 N. Catalina St.  
Los Angeles, California 90027

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 3B

**Part II, Question 4, Officers, Directors and Trustees**

The officers, directors and trustees of CSWUS are not compensated for such positions. Other than trustee Gary Van Dyke who is staff member of CSI, all of the officers, directors and trustees of CSWUS also hold staff positions in CSWUS and are compensated by CSWUS for their services as staff members. These amounts are reflected in the response to Part IV at Line 17.

**Part II, Question 5 - Relationship With Other Organizations**

CSWUS's relationship with CSI and Religious Technology Center with respect to ecclesiastical governance and covenants respecting use of the religious marks and the ministry of the Scientology advanced technology are described in the response to Part II, Question 1.

United States Parishioners Trust ("USPT") is a United States trust that holds unused advance contributions for religious services by parishioners of two U.S. churches, CSWUS and Church of Scientology Flag Service Organization, subject to the parishioners' instructions. USPT will dissolve at the end of 1993 and its assets will be distributed to appropriate tax exempt organizations recognized under Section 501(c)(3) in accordance with the dissolution clause of its trust instrument.

Building Management Services ("BMS") is a California nonprofit corporation that holds title to buildings used by churches of Scientology and related organizations. CSWUS leases its facilities at the Scientology complex in Los Angeles and other buildings used for staff berthing from BMS. (See response to Part II, Question 9.)

CSWUS's relationship with CSI, RTC, USPT, BMS and other churches of Scientology and their related organizations is described in more detail in CSI's administrative record.

CSWUS's director and President, Karin Hvass, is also a trustee of Church of Scientology Religious Trust.

**Part II, Question 7, Financial Accountability**

While CSWUS is responsible for and manages its own finances, it recognizes the ecclesiastical authority of CSI with respect to financial matters that affect the religion.

Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 3C

**Part II, Question 7, Financial Accountability**

Consequently, CSWUS presents proposals to CSI's reserves committee for its approval for expenditure from its reserve accounts. CSWUS also provides CSI weekly reports as to its financial affairs as well as its other activities. A representative copy of such financial reports is included in CSI's administrative record.

**Part II** Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A." Office furnishings and equipment, leasehold improvements, an inventory of religious materials and E-meters, and rights to use the Scientology religious marks and advanced technology.

- 9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No
- b Is the organization a party to any leases? ☒ Yes ☐ No
- If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

See Page 4A

- 10 Is the organization a membership organization? ☐ Yes ☒ No
- If "Yes," complete the following:

- a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.
- b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.
- c What benefits do (or will) your members receive in exchange for their payment of dues?

- 11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? ☐ N/A ☒ Yes ☐ No
- If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

See Page 4A.

- b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? ☐ N/A ☒ Yes ☐ No
- If "Yes," explain how the recipients or beneficiaries are or will be selected.

Scientologists in good standing with the Mother Church.

- 12 Does or will the organization attempt to influence legislation? ☐ Yes ☒ No
- If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

- 13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
- If "Yes," explain fully.



Church of Scientology  
Western United States  
1404 N. Catalina St.  
Los Angeles, CA. 90027  
Form 1023

Page 4A

**Part II, Question 9b, Leases**

CSWUS leases its church facilities in Los Angeles from Building Management Services. CSWUS's relationship with Building Management Services is discussed in the response to Part II, Question 5. The building that houses Church of Scientology of San Diego is leased by CSWUS from SCEFS Associates. The only relationship CSWUS has with this entity is as lessor/lessee.

Copies of CSWUS's leases are attached as Exhibit N.

**Part II, Questions 11a, Determination of Charges**

The amounts of contributions required for CSWUS's religious services and the religious books and materials that CSWUS sells are established by the Mother Church, CSI.

CSI's policy for setting contribution rates include the following criteria: all amounts are set to enable churches of Scientology to provide the services, Scriptures and other materials of the religion to more and more members of the general public so that everyone eventually can achieve spiritual salvation. CSI accomplishes this policy by requiring all pricing proposals to undergo extensive review by the executives of the ecclesiastical hierarchy who are involved in the production, dissemination or delivery of the publication, service or material involved. This extensive review is ecclesiastically mandated to ensure each proposal meets the following three criteria.

First, the fixed donation amount must be affordable to a broad segment of the general public. Second, the amount must enable the Church to recover the costs of production or delivery of the materials. Third, the donation amount must be sufficient to enable the Church to remain operational so it can continue performing its religious functions, replenish stocks if necessary, and expand so it can provide for or minister to an ever growing congregation.

While CSI employed different methods to implement this policy over the years, the basic principles and review procedures have remained unchanged.

**Part III** Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? ☐ Yes ☒ No  
if you answer "Yes," do not answer questions 2 through 6.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

E2f (a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

D (b) Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,

G (c) Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

N/A

- 3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? ☐ Yes ☐ No

- 4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (**See the Instructions before completing this Rem.**)

N/A

- 5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(cX3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(cX3) organization from the date the application is received and not retroactively to the date you were formed? ☐ Yes ☐ No

N/A

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(cX4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(cX3) status), check here • • and attach a completed page 1 of Form 1024 to this application.

N/A

**Part III** Technical Requirements (Continued)

7 Is the organization a private foundation?

☐ **Yes** (Answer question 8.)

☒ **No** (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?

☐ **Yes** (Complete Schedule E)

☐ **No** N/A

After answering this question, go to Part IV.

9 If you answer 'No' to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |  |   |
|--|---|
| (a) <input checked="" type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A).   | Sections 509(aXD<br>and 170(bXI)(AXi)                           |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B).   | Sections 509(aXD<br>and 170(b)(I)(AXii)                         |
| (c) <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a<br>medical research organization operated in conjunction with a hospital<br>(MUST COMPLETE SCHEDULE C).  | Sections 509(aXD<br>and 170(bXIXAXiii)                          |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(cXI).   | Sections 509(a)(1)<br>and 170(bXIXAXv)                          |
| (e) <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one<br>or more of the organizations described in (a) through (d), (g), (h), or (i)<br>(MUST COMPLETE SCHEDULE D).   | Section 509(aX3)  |
| (f) <input type="checkbox"/> As being organized and operated exclusively for testing for public<br>safety.   | Section 509(aX4)  |
| (g) <input type="checkbox"/> As being operated for the benefit of a college or university that is<br>owned or operated by a governmental unit.   | Sections 509(aXD<br>and 170(bXIXAXiv)                           |
| (h) <input type="checkbox"/> As receiving a substantial part of its support in the form of<br>contributions from publicly supported organizations, from a<br>governmental unit, or from the general public.  | Sections 509(aXD<br>and 170(bXIXAXvi)                           |
| (i) • As normally receiving not more than one-third of its support from<br>gross investment income and more than one-third of its support from<br>contributions, membership fees, and gross receipts from activities<br>related to its exempt functions (subject to certain exceptions). | Section 509(aX2)  |
| (j) D We are a publicly supported organization but are not sure whether we<br>meet the public support test of block (h) or block (i). We would like the<br>Internal Revenue Service to decide the proper classification.   | Sections 509(aXD<br>and 170(bXIXAXvi)<br>or<br>Section 509(aX2) |

If you checked one of the boxes (a) through (f) In question 9, go to question 14.

If you checked box (g) In question 9, go to questions 11 end 12.

If you checked box (h), (i), or (j), go to question 10.

**Part III Technical Requirements (Continued)**

10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?

☒ **Yes**—Indicate whether you are requesting:

☐ A definitive ruling (Answer questions 11 through 14.)

N/A

☐ An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C **completed** and **signed**.)

☐ **No**—You must **request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application**

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for **each year** showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

12 If you are requesting a definitive ruling under section 170(b)(1)(A)(v) or (vi), check here • D and:

a Enter 2% of line 8, column (e) of Part IV-A \_\_\_\_\_

N/A

b Attach a list showing the name and amount contributed by each person (other than a **governmental** unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

13 If you are requesting a definitive ruling under section 509(a)(2), check here • D and:

a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."

b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. **Do not submit blank schedules.**)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .	X		A *
Is the organization, or any part of it, a school? . . . . .		X	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		X	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		X	D
Is the organization an operating foundation? . . . . .		X	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		X	F
Is the organization, or any part of it, a child care organization? . . . . .		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . . .		X	I

\* See detailed information in the administrative record of CSI's determination proceeding for information responsive to this Schedule A.

## Partly Financial Data (Continued) CHURCH OF SCIENTOLOGY WESTERN UNITED STATES

Part IV Financial Data (Continued) Balance Sheet (at the end of the period shown) CHURCH OF SCIENTOLOGY WESTERN UNITED STATES  
Current tax year Date 12/31/91

Assets		
1	Cash .....	395078
2	Accounts receivable, net .....	
3	Inventories .....	5600702
4	Bonds and notes receivable (attach schedule) .....	2039950
5	Corporate stocks (attach schedule) .....	
6	Mortgage loans (attach schedule) .....	
7	Other investments (attach schedule) .....	
8	Depreciable and depletable assets (attach schedule) .....	2798710
9	Land .....	
10	Other assets (attach schedule) .....	246354
11	<b>Total assets</b> (add lines 1 through 10) .....	11080794
Liabilities		
12	Accounts payable .....	7946142
13	Contributions, gifts, grants, etc., payable .....	
14	Mortgages and notes payable (attach schedule) .....	35944
15	Other liabilities (attach schedule) .....	
16	<b>Total liabilities</b> (add lines 12 through 15) .....	7982086
Fund Balances or Net Assets		
17	Total fund balances or net assets .....	3098708
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) .....	11080794

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation ☐

## Part IV Financial Data

## CHURCH OF SCIENTOLOGY WESTERN UNITED STATES

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

## A. - Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From JAN to DEC 9-1	(b) 19 9 0	(c) 19 8 9	(d) 19 8 8	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants-see instructions) . . . . .	13711694	22588542	22396869	24519914	83217019
	2 Membership fees received . . . . .		68	10901	7713	18682
	3 Gross investment income (see instructions for definition) . . . . .	527824	853187	1300904	1509275	4191190
	4 Net income from organization's unrelated business activities not included on line 3 . . . . .					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .					
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .					
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . . . .	47289	41657	49897	9693	148536
	8 Total (add lines 1 through 7) . . . . .	14286807	23483454	23758571	26046595	87575427
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 . . . . .	8567693	7279682	8125087	10146168	34118630
	10 Total (add lines 8 and 9) . . . . .	22854500	30763136	31883658	36192763	121694057
	11 Gain or loss from sale of capital assets (attach schedule) . . . . .	-52494	-160	-26958	-23344	-102956
	12 Unusual grants . . . . .					
	13 Total revenue (add lines 10 through 12) . . . . .	22802006	30762976	31856700	36169419	121591101
Expenses	14 Fundraising expenses . . . . .	1861629	2448657	2942878	2761533	
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	4598176	3080677	2994715	9046304	
	16 Disbursements to or for benefit of members (attach schedule) . . . . .					
	17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	14490	13102	21543	41490	
	18 Other salaries and wages . . . . .	1991924	2274182	3314775	3211092	
	19 Interest . . . . .	17284	130484	399801	2404	
	20 Occupancy (rent, utilities, etc.) . . . . .	2823917	2601053	3157704	2253559	
	21 Depreciation and depletion . . . . .	517527	406608	376214	303664	
	22 Other (attach schedule) . . . . .	13051717	20279256	16749632	16136729	
	23 Total expenses (add lines 14 through 22) . . . . .	24876664	31234019	29957262	33756775	
	24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	-2074658	-471043	1899438	2412644	

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 7 Other Income

<u>Type of Income Source</u>	<u>Amount</u>
Laundry Income	26,413
Miscellaneous Receipts from Scrap Sales	4,840
Telephone Commissions	16,036
	-----
	\$ 47,289
	=====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 7 Other Income

<u>Type of Income Source</u>	<u>Amount</u>
Insurance Claim	1,831
Laundry Income	20,763
Telephone Commissions	19,063
	-----
	\$ 41,657
	=====



Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 7 Other Income

<u>Type of Income Source</u>	<u>Amount</u>
Laundry Income	29,200
Telephone Commissions	20,697
	-----
	\$ 49,897
	=====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 7 Other Income

Type of Income Source

Amount

Laundry Income	35,605
Telephone Commissions	15,161
Unrealized Loss on Foreign Currencies held	(41,073)
	-----
	\$ 9,693
	=====

## Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Realized Loss on Foreign Currency Conversion to US \$	Commercial Banks				(2,399)
Gold Bullion	Kredietbank Luxembourg	336,782		297,538	(39,244)
Air Conditioner	N/A Scrapped	543	380		(163)
Carpeting	N/A Scrapped	15,225	4,009		(11,216)
Cash Register	N/A Scrapped	663	596		(67)
Ceiling	N/A Scrapped	357	94		(263)
Component for Hot Water Boiler	N/A Scrapped	2,234	764		(1,470)
Convection Oven	N/A Scrapped	4,260	3,834		(426)
Curtains & Blinds	N/A Scrapped	448	313		(135)
Desk & Chair	N/A Scrapped	634	634		0
Door Hardware	N/A Scrapped	480	336		(144)
Electrical Supplies	N/A Scrapped	784	549		(235)
Honda (brown)	N/A Scrapped	1,000	500		(500)
Hot Water Circulating Pump	N/A Scrapped	590	531		(59)
Leasehold Improvements Written Off (San Diego Church)	N/A Scrapped	3,676	490		(3,186)
Lighting Fixtures	N/A Scrapped	635	445		(190)
Plumbing Supplies	N/A Scrapped	362	253		(109)

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Showers	N/A Scrapped	150	15		(135)
Sink Hardware	N/A Scrapped	112	79		(33)
Tile	N/A Scrapped	198	139		(59)
					-----
					(\$ 60,033)
					=====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Gain(Loss)</u>
Realized Loss on Foreign Currency Conversion to US \$	Commercial Banks	(160)
		-----
		(\$ 160)
		=====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
1 Art Print	Cebron Walker	1,000		1,400	400
2 Moving Vans	N/A Scrapped	10,000	2,500		(7,500)
6 Art Prints	Author Services, Inc.	6,000		6,000	
Aluminum Glass Entry Doors	N/A Scrapped	1,125	788		(338)
Building	N/A Scrapped	3,561	1,780		(2,866)
Improvement s					
Chevrolet Malibu	Gilbert Laca	2,865	477	1,500	(888)
Fire Sprinkler System	N/A Scrapped	56,893	28,446		(28,446)
Monte Carlo (Motor Vehicle)	Cash Sale	2,147	2,147	600	600
Realized Gain on Foreign Currency Conversion to US \$	Commercial Banks				12,080
					----- (\$ 26,958) =====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain (Loss)</u>
16mm Projector	Church of Scientology International	1,170	270	1,170	270
Realized Loss on Foreign Currency Conversion to US \$	Kredietbank Luxembourg				(21,092)
Mailing Equipment	Meyer & Son	400	200	5,500	5,300
Miscellaneous Items Discarded During Renovations	N/A Scrapped	11,869	4,047		(7,822)
					----- (\$ 23,344) =====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 15 Contributions, Gifts, Grants, and Similar Amounts Paid

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
* Church of Scientology International	Religious Program	4,243,406
Church of Scientology of California	Church Operating Expenses	354,770
	Total	<u>\$ 4,598,176</u>

\* Contributions to CSI's religious program, including payments for ecclesiastical guidance and staff training.



Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 15 Contributions, Gifts, Grants, and Similar Amounts Paid

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
* Church of Scientology International	Religious Program	2,556,905
Church of Scientology of California	Church Operating Expenses	400,692
Church of Scientology of Colorado	Church Operating Expenses	10,800
Church of Scientology of Hawaii	Church Operating Expenses	18,170
Church of Scientology of Los Angeles	Church Operating Expenses	2,500
Church of Scientology of Nevada	Church Operating Expenses	18,376
Church of Scientology of Portland	Church Operating Expenses	16,177
Church of Scientology of the Valley	Church Operating Expenses	14,000
Church of Scientology of Washington State	Church Operating Expenses	30,696
Citizens Commission on Human Rights	Contribution for Charitable Programs	12,361
	Total	\$ 3,080,677

\* Contributions to CSI's religious program, including payments for ecclesiastical guidance and staff training.

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 15 Contributions, Gifts, Grants, and Similar Amounts Paid

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
* Church of Scientology International	Religious Program	2,138,853
Church of Scientology of California	Church Operating Expenses	797,595
Citizens Commission on Human Rights	Contribution for Charitable Programs	58,267
Total		<u>\$ 2,994,715</u>

- \* Contributions to CSI's religious program, including payments for ecclesiastical guidance and staff training.

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 15 Contributions, Gifts, Grants, and Similar Amounts Paid

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
* Church of Scientology International	Religious Program	8,422,183
Church of Scientology of California	Church Operating Expenses	586,507
Church of Scientology Religious Education College, Inc. (UK)	Church Operating Expenses	4,173
Citizens Commission on Human Rights	Contribution for Charitable Programs	33,441
	Total	<u>\$ 9,046,304</u>

- \* Contributions to CSI's religious program, including payments for ecclesiastical guidance and staff training.

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Mariette Lindstein	Trustee	As necessary	0
* William Runyon	Trustee	As necessary	1,593
* Gary Van Dyke	Trustee	As necessary	403
* Mary Tinat	Trustee	As necessary	1,571
* Ivan Obolensky	Trustee	As necessary	1,122
* James W. Cole	Director, President	As necessary	3,674
* Lawrence Lynn	Director, President	As necessary	1,435
* Karin Hvass	Director, President	As necessary	1,567
* Gene Skonetski	Director, Treasurer	As necessary	1,480
Nicholas McNaughton	Director, Secretary	As necessary	0
* Linda Sereda	Director, Secretary	As necessary	1,645
Howie Gutfeld	Secretary	As necessary	0
Judy Ross	Assistant Secretary	As necessary	0
			-----
			S 14,490
			=====

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Mariette Lindstein	Trustee	As necessary	0
* Mary Tinat	Trustee	As necessary	1,610
Sue Price	Trustee	As necessary	0
* Ivan Obolensky	Trustee	As necessary	6,914
* James W. Cole	Director, President	As necessary	1,644
* Gene Skonetski	Director, Treasurer	As necessary	1,449
Dan Crocini	Director, Secretary	As necessary	0
Nicholas McNaughton	Director, Secretary	As necessary	0
* Toni Tibbetts Ingallina	Treasurer	As necessary	95
* Natalie La Freniere	Treasurer	As necessary	1,390
Ken Long	Assistant Secretary	As necessary	0
Judy Ross	Assistant Secretary	As necessary	0
Lara McFadyn	Assistant Secretary	As necessary	0
			-----
			\$ 13,102
			=====

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Mariette Lindstein	Trustee	As necessary	0
Sue Price	Trustee	As necessary	0
* Suzanne Bolstad	Trustee	As necessary	5,240
* Ivan Obolensky	Trustee	As necessary	6,168
* Gene Skonetski	Director	As necessary	2,239
* James W. Cole	Director, President	As necessary	3,060
Dan Crocini	Director, Secretary	As necessary	0
* June Perras	Director, Treasurer	As necessary	3,413
* Toni Tibbetts Ingallina	Treasurer	As necessary	1,423

-----  
\$ 21,543

=====

- \* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Mariette Lindstein	Trustee	As necessary	0
Liana Klingler	Trustee	As necessary	0
Phyllis Houllihan	Trustee	As necessary	0
* Suzanne Bolstad	Trustee	As necessary	5,133
* Jessica Pruett	Trustee	As necessary	1,891
William Brugger	Trustee	As necessary	0
* Ivan Obolensky	Trustee, Director, President, Vice-President	As necessary	9,075
* Shelly Brugger	Director	As necessary	1,957
* Ann Woodruff	Director	As necessary	3,202
* James W. Cole	Director, President	As necessary	3,372
Dan Crocini	Director, Secretary	As necessary	0
* June Perras	Director, Treasurer	As necessary	4,265
Ken Hoden	President	As necessary	0
* Angela Alvet	Secretary, Treasurer	As necessary	3,978
* Robin Clarke	Assistant Secretary	As necessary	8,617
Marcy Sargeant	Assistant Secretary	As necessary	0
			=====
			\$ 41,490
			=====

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	5,474
Bank Charges & Credit Card Charges	324,686
Canteen	456,245
Cleaning & Laundry	64,071
Dissemination	2,008,424
Employer Payroll Taxes	7,728
Equipment Rental	150,062
Film Licensing Fees	551,178
Insurance	465,017
Legal & Professional Fees	193,398
Licenses, Fees & Dues	14,275
Office & Administration	178,412
Postage & Shipping	794,300
Printing & Publications	771,155
Property Tax	431
Purchases for Resale	3,047,342
Religious Books & Materials Sales Commissions	141,022
Repairs & Maintenance	275,562
RTC Advanced Technology Licensing Fees	603,093
Staff Enhancement Expenses and Materials	132,604
Staff Room & Board and Other Benefits	1,864,303
Telephone, Telex & Facsimile	523,012
Travel & Transport	479,923
	-----
	\$ 13,051,717
	=====



Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	13,401
Bank Charges & Credit Card Charges	437,134
Canteen	481,442
Cleaning & Laundry	136,699
Dissemination	6,332,291
Employer Payroll Taxes	3,698
Equipment Rental	109,700
Film Licensing Fees	586,342
Insurance	633,286
Legal & Professional Fees	563,225
Licenses, Fees & Dues	3,170
Office & Administration	118,570
Postage & Shipping	875,984
Printing & Publications	1,963,929
Property Tax	104,667
Purchases for Resale	2,637,428
Religious Books & Materials Sales Commissions	170,010
Repairs & Maintenance	369,902
RTC Advanced Technology Licensing Fees	851,117
Sales Tax	13,025
Staff Enhancement Expenses and Materials	175,521
Staff Room & Board and Other Benefits	2,367,122
Telephone, Telex & Facsimile	689,904
Travel & Transport	641,689
	-----
	\$ 20,279,256
	=====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	15,830
Bank Charges & Credit Card Charges	565,727
Canteen	609,779
Cleaning & Laundry	253,147
Dissemination	1,494,360
Equipment Rental	164,886
Film Licensing Fees	305,926
Insurance	688,753
Legal & Professional Fees	925,954
Licenses, Fees & Dues	1,867
Office & Administration	174,030
Postage & Shipping	1,376,691
Printing & Publications	1,240,381
Property Tax	43,257
Purchases for Resale	2,143,701
Religious Books & Materials Sales Commissions	130,210
Repairs & Maintenance	346,333
RTC Advanced Technology Licensing Fees	780,505
Sales Tax	1,293
Staff Enhancement Expenses and Materials	360,916
Staff Room & Board and Other Benefits	3,325,934
Telephone, Telex & Facsimile	873,790
Travel & Transport	926,362
	-----
	\$ 16,749,632
	=====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	17,902
Bank Charges & Credit Card Charges	481,454
Canteen	819,777
Cleaning & Laundry	314,245
Dissemination	1,143,935
Employer Payroll Taxes	59,000
Equipment Rental	133,874
Film Licensing Fees	313,273
Insurance	92,589
Legal & Professional Fees	472,336
Office & Administration	219,417
Postage & Shipping	1,757,177
Printing & Publications	1,481,552
Purchases for Resale	2,687,693
Religious Books & Materials Sales Commissions	243,691
Repairs & Maintenance	68,357
RTC Advanced Technology Licensing Fees	686,177
Staff Enhancement Expenses and Materials	160,768
Staff Room & Board and Other Benefits	3,500,288
Telephone, Telex & Facsimile	702,043
Travel & Transport	781,181
	-----
	\$ 16,136,729
	=====

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 4 Bonds and Notes Receivable

<u>Name of Borrower</u>	<u>Obligation</u>	<u>Rate of Return</u>	<u>Due Date</u>	<u>Amount</u>
Bridge Publications Inc.	Loan Resulting from Undelivered Stocks	Interest-free	None	1,594,366
Church of Scientology Celebrity Centre International	Loan for Renovations of Church Premises	Interest-free	None	319,582
Church of Scientology Creative Mission of Las Vegas	Loan for Church Operating Expenses	Interest-free	None	10,000
Church of Scientology of California	Church Operating Expenses	Interest-free	None	16,827
Church of Scientology of Los Angeles	Loan for Church Operating Expenses	Interest-free	None	40,000
Church of Scientology of Sacramento	Loan for Church Operating Expenses	Interest-free	None	500
Church of Scientology of the Valley	Loan for Church Operating Expenses	Interest-free	None	35,934
Church of Scientology of Washington State	Loan for Church Operating Expenses	Interest-free	None	7,276
Franco Bernard!	Loan to Staff Member	Interest-free	None	250
Griffie Howson (Blythe)	Loan to Staff Member	Interest-free	None	2,815
Jeffrey Hunter	Loan to Staff Member	Interest-free	None	11,000
Timothy Edwards	Loan to Staff Member	Interest-free	None	1,400
			Total	\$ 2,039,950

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 8 Depreciable and Depletable Assets

<u>Description of Asset</u>	<u>Cost</u>	<u>Accumulated Depreciation/ Amortization</u>	<u>Book Value</u>
Furniture & Equipment	2,696,857	1,741,426	955,431
Leasehold Improvements	2,025,880	209,842	1,816,038
Motor Vehicles	113,485	86,244	27,241
	<u>-----</u>	<u>-----</u>	<u>-----</u>
	\$ 4,836,222	\$ 2,037,512	\$ 2,798,710
	<u>=====</u>	<u>=====</u>	<u>=====</u>

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 10 Other Assets

<u>Other Assets</u>	<u>Amount</u>
Bond for IRS FICA Taxes	238,708
Deposit with Fujitsu for Fax Machine	184
Deposit with San Diego Gas & Electric Co. for Electricity	1,025
Deposit with San Diego Gas & Electric Co. for Gas	140
Deposits with Southern California Gas Company for Gas	1,300
Deposits with Pacific Bell for Telephone Service	1,756
I Prepaid Expense on Acura car	2,396
Prepaid Expense on Toyota	545
Security Deposit with UNCA Bankcard Center on Rented Computer Printer	300
	<u>-----</u>
	\$ 246,354
	<u>=====</u>

Church of Scientology Western United States

Federal I.D. Number 95-2697641

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 14 Mortgages and Notes Payable

<u>Name of Lender</u>	<u>Purpose</u>	<u>Interest Rate</u>	<u>Repayment Terms</u>	<u>Balance</u>	<u>Original Amount</u>
Barnett Bank	Loan for Car Purchase	16.15%	26 Monthly payments of \$169.60 each	4,099	4,268
Church of Scientology Religious Trust	Loan for Church Operating expenses	Interest-free	None	5,984	6,000
Church of Scientology Religious Trust	Loan for Church Operating expenses	10%	None	15,753	18,407
Rowe International	Vending Machine Purchase Contract	16.745%	36 Monthly payments	805	14,436
Wells Fargo Bank	Loan for Car Purchase	12.4%	60 Monthly payments of \$357.81 each	9,303	21,469
				----- \$ 35,944 =====	