

Application for Recognition of Exemption
Under Section 801(c)(3) of the Internal Revenue Code

OMB No. 1545-0056
If exempt status is
approved, this application
will be open for public
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)		2 Employer identification number
International Hubbard Ecclesiastical League of Pastors		95-3795575
1b c/o Name (if applicant)	3 Name and telephone number of person to be contacted if additional information is needed	
1c Address (number, street and room or suite no.)	Thomas C Spring	
6331 Hollywood Blvd., Suite 901		
1d City or town, state, and ZIP code	4 Month the annual accounting period ends	
Hollywood, CA. 90028	(202) 538-8488 December 31	
5 Date incorporated or formed	6 Activity codes (See instructions.)	7 Check one if applying under section:
November 26, 1932	004	a <input type="checkbox"/> 501(a) b <input type="checkbox"/> 501(f) c <input checked="" type="checkbox"/> Other
• Did this organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. See Page 1A attached <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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

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 copy of your bylaws. Exhibits A, B, and C.
- b ☐ Trust— Attach a copy of your Trust Instrument 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 that 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 ☐

I declare that the information furnished on this application is true and correct to the best of my knowledge and belief, and I am not aware of any information that would cause this application to be disallowed or revoked.

Signature
Here

Mari Christine Jansen President
(Signature) (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.

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Page 1A

Part I, Question 8. Previous Applications for Exemption

International Hubbard Ecclesiastical League of Pastors ("IHELP") originally applied for recognition of its tax exemption status under section 501(c)(3) on August 24, 1983. The IRS never issued a determination on the application, and IHELP withdrew it on April 28, 1985.

IHELP filed a second application for recognition of its exemption on November 8, 1989 directly with the IRS National Office Technical Division. During IHELP's second determination proceeding the Technical Division issued three separate requests for additional information through February 12, 1991, which IHELP answered in full. The IRS never issued a determination with respect to IHELP's application.

In late 1991 the Assistant Commissioner (Employee Plans and Exempt Organizations) assembled a working group consisting of personnel from the IRS National Office and Office of Chief Counsel to consider the exempt status of Church of Scientology International ("CSI"), the Mother Church of the Scientology faith, and all other churches of Scientology and related organizations, including IHELP. IHELP's determination proceeding was placed in suspension at that time.

Between then and mid-1993 CSI provided this working group an extensive record of detailed information concerning the organizational structure, religious activities and financial affairs of Scientology churches and related organizations. All relevant information from these submissions has been incorporated into the administrative record of CSI's exemption determination proceeding.

In light of **the** fact that more than two years have passed since **IHELP last** supplemented its administrative record with factual **information** and that since then substantial information has been incorporated into CSI's record, IHELP withdrew its second application **and** is filing this third application. This application contains all information from IHELP's second determination proceeding relevant to IHELP's actual activities, information concerning relevant facts occurring since IHELP's last supplemental submission, as well as references to relevant information in CSI's record, where appropriate.

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of 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 occurrence. 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 - 21.

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

Tithes from Field Ministers (92%).
 Membership dues (7%).
 Booksales to Field Ministers (1%).
 Investment 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 2E.

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Part II, Question 1. Program of Activities

International Hubbard Ecclesiastical League of Pastors ("IHELP") was formed on November 26, 1982 as a California non-profit religious corporation, to serve as an integrated auxiliary of Church of Scientology International ("CSI"), the Mother Church of the Scientology religion. IHELP's purpose is to function as the "Mother Church" of individuals who serve as Scientology field ministers (whose ministries sometimes are referred to as "field groups").

IHELP plays an integral role within the international Scientology ecclesiastical hierarchy. Its specific activities are described below. Detailed information concerning the organizational structure, religious activities and financial affairs of the international Scientology ecclesiastical hierarchy and related organizations is contained in the administrative record of the exemption determination proceeding for CSI.

IHELP's activities directly support CSI's religious purpose of furthering the practice of the Scientology religion by helping to ensure that the general public may receive orthodox Scientology religious services from field ministers who are not on staff of a Scientology church or mission. IHELP's program is particularly significant to the Scientology religion in those communities where a Scientology mission or church has yet to be established.

IHELP works closely with Scientology field ministers throughout the world who minister to Scientologists on their own rather than as a staff member of a Scientology church or mission. Basically, IHELP serves as the link between these field ministries and the overall hierarchical church of Scientology. It provides the field ministries support, assistance and guidance and assures the orthodoxy of their religious practice.

As **discussed** in detail in CSI's administrative record, 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.

Scientology churches and ministers assure parishioners that their services are orthodox by providing them under the imprimatur of certain marks associated with the religion. These Scientology religious marks include the terms "Dianetics," "Scientology," and Mr. Hubbard's name, initials and signature. When parishioners see

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Part II. Question 1. Program of Activities

these marks they know for certain that the services they are receiving are orthodox and have been taken directly from the Scriptures.

The orthodoxy of the Scientology faith is ensured through the various relationships among the churches that make up the ecclesiastical hierarchy of the religion. IHELP is an integral part of that hierarchy. In sum, IHELP is responsible for matters of management at the lowest level of the ecclesiastical hierarchy.

Individual churches within the hierarchy either minister religious services to Scientology parishioners or provide ecclesiastical management and support services to other churches.

CSI, as the Mother Church, exercises ecclesiastical authority over churches of the religion that are part of the ecclesiastical hierarchy. It furnishes churches within the hierarchy, including IHELP, ecclesiastical advice, programs and guidance, staff training and general coordination of activities with other churches.

CSI has authorized IHELP through a written agreement to exercise similar authority with respect to independent Scientology ministers who minister to Scientology parishioners and who do not serve on the staff of a Scientology church or mission. IHELP, in turn, assists independent Scientology ministers to maintain orthodoxy by permitting them to use certain marks associated with the orthodox practice of the religion only under its supervision. (A copy of the agreement permitting IHELP to use the marks and to in turn permit their use by individual ministers is attached as Exhibit D, and a sample representative agreement between IHELP and individual ministers is attached as Exhibit E.) To date, IHELP has licensed **over** 23,000 field ministers.

As **discussed** above, IHELP's goal is to propagate the Scientology religion throughout the world by concentrating on the lowest **level** of the Scientology ecclesiastical hierarchy — the individual minister of Scientology. In sum, IHELP accomplishes its goal by acting to ensure that the number of Scientology ministers practicing in the field continues to grow and their ministries are orthodox and comport with Scientology Scriptures. IHELP also provides individual and group ministries such religious assistance and support as may be needed.

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Part II. Question 1* Program of Activities

One of IHELP's important activities is to encourage new ministers and ministers-in-training to practice their ministries in an orthodox manner. Toward this end, IHELP maintains close contact with the staff and parishioners of local churches of Scientology throughout the world to keep abreast of those individuals who may be planning or considering to devote their life to the Scientology ministry. Specifically, IHELP regularly sends informational material on its program to churches and interested individuals. Its staff personnel also hold group meetings at Scientology churches for parishioners from surrounding communities to inform them of IHELP's program and how they can form individual or group ministries.

When a minister chooses to undertake an orthodox ministry, IHELP will ask him or her to formalize the decision by signing a written agreement that permits the minister to use the Scientology religious marks. This agreement has great religious importance because it signifies the minister's acceptance of covenants fundamental to the orthodox practice of the Scientology faith. For example, pursuant to the agreement, each minister covenants to exercise his or her ministry strictly in accordance with Scientology Scriptures and to be subject to the direct supervision of IHELP on all religious matters.

IHELP asks ministers to join its membership program which is described in detail in the response to Part II, Question 10. Through this program IHELP maintains close contact with field ministers around the world, even in hard-to-reach localities and countries. This close relationship with the field directly furthers IHELP's goal of propagating the orthodox practice of the Scientology faith - it offers IHELP an expeditious way to provide field ministries with up-to-date technical and administrative issues **and** other materials CSI publishes with respect to the ministration of Scientology religious services and hierarchical ecclesiastical matters.

IHELP's membership program also enables the field ministries to use IHELP as a convenient informational clearinghouse and source for Scientology religious publications, course materials and administrative aids prepared by CSI (see Exhibit F) and for technical assistance that may be needed (which may be provided by IHELP itself or, more likely, by ministers on the staff of a local church). Such technical assistance may include reference to

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Part II, Question 1. Program of Activities

appropriate Scriptural material, ethics counseling or an occasional ecclesiastical court of justice.

IHELP stays abreast of the activities of Scientology field ministries by reviewing program reports they may file each week, through occasional on-premise visits or through local Scientology missions or churches, (Attached as Exhibit G are copies of representative weekly reports IHELP has received from field ministers, with their names deleted to protect their privacy.) IHELP encourages members to contact it any time they have a question or desire some technical expertise, and also publishes a newsletter for members and other interested individuals that report recent developments in the Scientology ministry and give ministers the opportunity to share experiences with other ministers throughout the world. IHELP also holds open houses and other events to bring field ministers together so they can share experiences and ideas and lend mutual support. These events have proven an effective means of increasing interest and morale and providing ministers encouragement to be more active in their ministries. (See Exhibit H).

IHELP also helps field ministers expand their congregations so they can eventually form missions of Scientology. One way IHELP accomplishes this goal is by sponsoring a "Field Auditor Game." In the Field Auditor Game field ministers compete to increase certain indicators of a successful ministry such as number of hours of successful auditing that minister provided parishioners and number of course completions. IHELP awards winners with a plaque or trophy and acknowledgment for their accomplishments.

IHELP also encourages field ministers to become Field Staff Members for a Scientology church and to encourage individual Scientologists to attend that church in order to receive higher levels of Scientology religious services.

IHELP contributes funding for national and world-wide dissemination campaigns that CSI carries out in television, radio and print media to interest more people in Scientology.

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Part II, Question 1. Program of Activities

IHELP Staff Personnel

The number of IHELP's staff has fluctuated over the years. At present, it has four full-time staff members.

IHELP is a "Sea Org" organization which means its current and future staff members belong to the Scientology Religious Order, the Sea Organization (or the "Sea Org"). To become members of the Sea Org, IHELP's staff members must pledge the next billion years of their existence to the Scientology religion.

IHELP's staff live communally with other Sea Org members 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 IHELP staff member devotes 14 hours a day to his or her ecclesiastical duties and religious study.

IHELP staff personnel are compensated for their ecclesiastical service with a nominal allowance (currently \$50.00 a week) and bonuses for good performance of their assigned duties, room and board, medical and dental cost (as needed) and child care or school tuition for children. They also may receive commissions from sales of Scientology religious books. IHELP staff are required to wear the official uniforms of the Sea Org, which IHELP provides.

Part II, Question 3 Fundraising Program

IHELP solicits **new** members through contacts with Scientology churches **which train** ministers. See response to Part II, Question 1. IHELP **also** distributes written material such as its newsletter, brochures **and flyers** to IHELP members and to the general public. Representative copies of such written materials are attached as Exhibit I.

Part II Activities and Operational Information (Continued)

4 Get the following information about the organization's governing body:

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

i » Annual Compensation

See pages 3A and 33 attached,

See page 38

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 directorate* or other factors?

☒ Yes ☐ No

if either of these questions is answered "Yes," explain.

See Pages 3B - 3D.

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) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantee; (e) reimbursement arrangements; (f) performance of service*, membership, or fundraising solicitations; or (g) sharing of facilities*, equipment, mailing lists or other assets, or paid employee*?

☐ 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 Page 3D.

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Part II, Question 4. Officers. Directors and Trustees

TRUSTEES:

Greg Hughes
6331 Hollywood Blvd.
LA, Calif. 90028

Sharon Murphy
6331 Hollywood Boulevard
LA, Calif. 90028

Jean Discher
6331 Hollywood Boulevard
LA, Calif. 90028

DIRECTORS:

Marcia Callahan
63 31 Hollywood Blvd.
LA, Calif. 90028
Liz Szabo
6331 Hollywood Blvd.
LA, Calif. 90028

Mary Christine Janzen
6331 Hollywood Blvd. Suite 901
LA, Calif. 90028

OFFICERS;

Mary Christine Janzen - President
6331 **Hollywood** Blvd. Suite 901
LA, Calif. **90028**

Marcia **Callahan** - Secretary
63 31 **Hollywood Blvd.**
LA, Calif. 90028

Liz Szabo - Treasurer
6331 Hollywood Blvd.
LA, Calif. 90028

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Part II, Question 4. Officers, Directors and Trustees

None of the officers, directors or trustees of IHELP are compensated for service in their capacities as such. Marie Christine Janzen receives compensation for duties performed as a staff member of IHELP as described in the response to Part II, Question 1. These amounts are reflected in Part IV, at Line 17.

Part II, Question 5. Relationship With Other Organizations

Prior to the formation of IHELP in 1982 there was no separate church within the Scientology ecclesiastical hierarchy, or part of the church of Scientology hierarchy, which carried out the activities now carried out by IHELP. Churches of Scientology provided guidance and assistance to field ministers. There were no religious marks agreements as there are today. Church of Scientology of California, as the Mother Church at that time, had overall responsibility for the orthodoxy of religious doctrine and practice, and it administered that responsibility through local churches. In effect, each local church was responsible for keeping the practice of the religion orthodox in its geographic area, and this responsibility included field ministers.

As discussed in the response to Part II, Question 1, IHELP has a special relationship with Church of Scientology International through the licensing arrangements with respect to the Scientology religious marks. This is the only written agreement IHELP has with CSI.

In addition, CSI controls IHELP insofar as it is able to determine the eligibility of individuals who serve on IHELP's boards of trustees and directors. IHELP's board of trustees, which is responsible for electing and removing IHELP's directors, consists of three trustees, two of whom are senior CSI staff members. As provided by Articles VI and VII of IHELP's Bylaws, both **trustees** and directors must be ordained ministers of Scientology in good standing with CSI to be eligible for service as such.

IHELP also provides program and financial reports to CSI each week to keep CSI informed on its activities. Enclosed as Exhibit J is a representative example of such reports. Two CSI staff, the Fields Executive International and Field Control Aide, receive and review the reports and provide direction to IHELP on ways to improve its activities in conformance with Scientology Scriptures.

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Part II. Question 5. Relationship With Other Organizations

These staff also coordinate activities between IHELP and local Scientology churches carrying out programs of mutual concern. CSI also provides training in Scientology Scriptures relating to church administration to IHELP's staff, as well as dissemination material, ecclesiastical guidance and assistance with legal, corporate and other matters when necessary.

IHELP also has a close relationship with the following Scientology organizations:

Scientology Missions International: Since field ministers with established ministries often wish to expand and form a mission of the Church of Scientology, IHELP and Scientology Missions International work closely together to assist field ministers to take this step and form new missions of the religion.

Religious Technology Center: RTC owns the Scientology religious marks that IHELP is authorized, through its sublicense from CSI, to permit field ministers to use.

Bridge Publications Inc.: IHELP purchases Scriptural materials from Bridge Publications ("BPI") for its own use and to provide to field ministers.

Building Management Services: IHELP leases its office space from Building Management Services, a nonprofit corporation and an integrated auxiliary of CSI formed for the purpose of holding title to properties used by churches and organizations of Scientology.

IHELP's relationship with these organizations as well as the Scientology ecclesiastical hierarchy as a whole is described in more detail in CSI's administrative record. Attached as Exhibit K is a listing of all payments IHELP made to any Scientology-related organization in 1989.

In addition, IHELP's trustee Greg Hughes is a trustee of World Institute of Scientology Enterprises ("WISE") and the World Association of Hubbard Enterprises ("WAHE"). Trustee Sharon Murphy is a trustee of WAHE, SMI and Dianetics Centers International and a director of Dianetics Foundation International. Jean Discher is a trustee of WISE and a director and the President of SMI. Trustees Greg Hughes and Sharon Murphy and directors Liz Szabo and

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Part II. Question 5. Relationship With Other Organizations

Marcia Callahan are employees of CSI. Trustee Jean Discher is a staff member of SMI.

Part II, Question 7. Financial Accountability

IHELP is required to provide CSI financial information in the reports it sends to CSI each week. IHELP makes weekly contributions to CSI in respect of the religious services it receives from CSI and also to contribute to CSI's broad-scale dissemination activities and the defense of the religion.

CSI provides IHELP with ecclesiastical advice, programs and guidance, staff training and general coordination of activities with other Scientology organizations. In exchange for these services, IHELP supports CSI's program of activities by making ecclesiastical management payments in accordance with its means.

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 pi-onery sroc^c -g investment income.) If any assets are not fully operational, explain their status, what addrtional steps remain to oe completeo. and *ften such final steos will be taken. If "None,* indicate "N/A."

Office furniture and equipment, leasehold improvements, an inventory of
cocks and materials and rights to use the Scientology religious mar~is.

- 9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No

- 6 Is the organization a party to any leases? ☒ Yes ☐ No
if either of these questions is answered "Yea," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

IHELP leases its office space from Building Management Services. This is an oral lease for \$186.84 per week.

- 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.

Although-IHELP's organizational documents provide that it is not a membership organization, it has organized Scientology ministers into an informal system of members as discussed on Page 4A.

- 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.

See Pages 4A - 4B.

- c What benefits do (or will) your members receive in exchange for their payment of dues?

See response to 10b on page 4A.

- 1 la 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 Part II, question 10 concerning membership dues.
See also pages 4B - AC

- b Does or will the organization limit its benefits, services or products to specific individuals or classes of tndividualais? ☐ N/A ☒ Yes ☐ No

If "Yes,* explain how the recipients or beneficiaries are or will be selected.

Field Ministers of the Scientology religion.

- 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.

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Part II. Question 10 fa). Membership Requirements and Dues

IHELP conducts an informal program that organizes Scientology field ministers into four classes of members; "Associate Members," "Professional Members," "Senior Members" and "Honor Members." At present IHELP has 1,2 00 active members.

Associate Membership is open to all Scientologists who are trained to minister Scientology auditing and have signed IHELP's license agreement. Associate members pay dues of \$20.00 per year; they are entitled to receive free copies of all newsletters IHELP publishes.

Professional Membership is open to any field minister who actively applies Scientology religious technology to his or her environment on a strictly voluntary basis (for no remuneration). Professional Members pay annual dues of \$100.00 and receive a pack of Scriptural issues to help them start or expand their field ministry as well as copies of all newsletters IHELP publishes. They also receive membership discounts on contribution rates for certain religious services from local churches.

Senior Membership is open to any field minister who applies Dianetics and Scientology religious technology to his or her environment for financial contribution, often on a full-time basis. Senior Members pay annual dues of \$100.00 and tithe 10% of their weekly ministerial earnings. Senior Members receive the same benefits as Professional Members as well as free ecclesiastical guidance regarding their field practice and reduced rates for certain auditor materials.

Honor Members are Professional members who tithe over \$5,000 per year and encourage at least five new parishioners to attend their local Scientology church each year. Honor members have the same benefits as Senior Members but have greater responsibility for the areas in which they minister. They are not required to pay any membership dues.

See Exhibit M for a description of the benefits for each membership category.

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Part II, Question 10fb). Efforts to Attract Members

As discussed in the response to Part II, Question 1, IHELP works closely with Scientology churches in which Scientology ministers are trained, and regularly sends them and interested individuals information about its program.

Part II, Question 11a Determination of Charges

IHELP staff also hold group meetings at Scientology churches to inform their parishioners about its program and how they can form individual or group ministries.

As discussed in the response to Part II, Question 5, IHELP purchases Scientology Scriptural materials from BPI to provide to field ministers for their use in ministering auditing to Scientology parishioners. IHELP purchases these materials at 50 percent of list price and provides them to field ministers at the listed price. The excess amount IHELP receives on these sales is used to acquire more copies of the materials, to cover shipping and to support dissemination. IHELP's 50 percent discount is the usual discount that BPI offers for bulk purchases.

IHELP places no restrictions whatsoever on where field ministers may purchase Scientology materials, so field ministers may also purchase these materials directly from BPI, or from Golden Era Productions ("Gold"), a division of CSI, or from New Era Publications ("New Era"), the publishing arm of the Church for most foreign countries, or from the bookstore of their local church or mission. For all practical purposes, field ministers do purchase their materials primarily from these suppliers. IHELP does not require field ministers to purchase certain items in order to conduct their ministries, though it does encourage new field ministries to **acquire** the basic Scientology books and materials contained in **the** field specialist starter kit by providing them a list of **th« books** and material (see the insert to the "Help Clear The Planet **Faster**" folder attached as Exhibit I).

As a general matter, CSI develops contribution rates for religious services ministered by churches of Scientology. As set forth in Scientology Scripture, field ministers may provide services for the **same** or higher contributions. Field ministers also reduce their contribution rates by one fifth when ministering to members of the International Association of Scientologists, Scientology's official membership organization. There is no specific schedule of contributions developed by IHELP or any other organization for field ministers.

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Part II, Question 11a Determination of Charges

Scientology ministers traditionally provide succor and auditing to people in need and there is no restriction on the extent to which a field minister provides such services or any requirement that he or she charge for them. In addition, all Scientology ministers are expected to come to the aid of their fellow man in cases of emergency and do so without charging for these services. The bulk of IHELP's field ministers deliver auditing on a part-time basis at no charge, motivated solely by their desire to help others. This extends to community services. For example, working closely with their local churches, many field ministers pitched in to deliver auditing to victims of the 1992 Los Angeles riots and the victims of Hurricane Andrew to help them recover from the spiritual trauma of those catastrophes. Free Scientology religious services are readily available at churches of Scientology, as discussed in detail in CSI's administrative record.

Part III Technical Requirements

- 1 Art 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:
- E (a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;
- Z (b) is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year: or,
- ☐ (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.
-
- 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 N/A
-
- 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 item.)

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**

\7A

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 type="checkbox"/> | As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A). | Sections 509(a)(1) and 170(b)(1)(A)(i) |
| (b) <input type="checkbox"/> | As a school (MUST COMPLETE SCHEDULE B). | Sections 509(a)(2) and 170(b)(1)(A)(ii) |
| (c) <input type="checkbox"/> | As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C). | Sections 509(a)(2) and 170(b)(1)(A)(iii) |
| (d) <input type="checkbox"/> | As a governmental unit described in section 170(c)(1)(B). | Sections 509(a)(2) and 170(b)(1)(A)(iv) |
| (e) <input checked="" type="checkbox"/> | As being operated solely for the benefit of, or in connection with, one or more of the organizations described in (a) through (d), (g), (h), or (i) (MUST COMPLETE SCHEDULE D). | Section 509(a)(3) |
| (f) <input type="checkbox"/> | As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| (g) <input type="checkbox"/> | As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(2) and 170(b)(1)(A)(iv) |
| (h) <input type="checkbox"/> | As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(2) and 170(b)(1)(A)(vi) |
| (i) <input type="checkbox"/> | As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contribution*, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| (j) <input type="checkbox"/> | We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification. | Sections 509(a)(2) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

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 and 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 172-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)(iv) 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 ☐ P and:

N/A

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

Part IV Financial Data

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 **statement 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				
		(a) From Jan to Dec 31	(b) 19 91	(c) 19 90	(d) 19 89	(e) TOTAL	
Revenue	1	Gifts, grants, and contributions received (not including unusual grants-see instructions).	360822	306382	393144	433805	1494153
	2	Membership fees received	28160	28108	33444	41206	130918
	3	Gross investment income (see instructions for definition)			1859	542	2401
	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)					
	8	Total (add lines 1 through 7)	388982	334490	428447	475553	1627472
	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	3110	10986	2532	120	16748
	10	Total (add lines 8 and 9)	392092	345476	430979	475673	1644220
	11	Gain or loss from sale of capital assets (attach schedule)	-76	91	-53		-38
	12	Unusual grants					
	13	Total revenue (add lines 10 through 12)	392016	345567	430926	475673	1644182
Expenses	14	Fundraising expenses					
	15	Contributions, gifts, and other income paid (attach schedule)	24119		2251	20731	
	16	Disbursements to or for benefit of members (attach schedule)					
	17	Compensation of officers, directors, and trustees (attach schedule)	2615	2482	3118	3163	
	18	Other salaries and wages	1749	2511	6199	8849	
	19	Interest	263	1	306	181	
	20	Occupancy (rent, utilities, etc.)	15796	21622	24224	24453	
	21	Depreciation and depletion	16039	19232	20382	12961	
	22	Other (attach schedule)	318658	317147	429671	326924	
	23	Total expenses (add lines 14 through 22)	379239	362995	486151	397252	
	24	Excess of revenue over expenses (line 13 minus line 23)	12777	-17428	-55225	78421	

H763

2W8589 1.000

Part IV Financial Data (Continued)

B. - Balance Sheet (at the end of the period shown)		Cirrtat tin ytt o.t.12/31/92
Assets		
1 Cash	1	33351
2 Accounts receivable, net	2	
3 Inventories	3	
4 Bonds and notes receivable (attach schedule)	4	
5 Corporate stocks (attach schedule)	5	
6 Mortgage loans (attach schedule)	6	
7 Other investments (attach schedule)	7	
8 Depreciable and depletable assets (attach schedule)	8	83590
9 Land	9	
10 Other assets (attach schedule)	10	2300
11 Total assets (add lines 1 through 10)	11	119241
Liabilities		
12 Accounts payable	12	131
13 Contributions, gifts, grants, etc., payable	13	
14 Mortgages and notes payable (attach schedule)	14	
15 Other liabilities (attach schedule)	15	
16 Total liabilities (add lines 12 through 15)	16	131
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	119110
18 Total liabilities and fund balances or net assets (add line 16 and line 17)	15	119241
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. <input type="checkbox"/>		

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

Form 1023

Period Ended: 31-Dec-92

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	(76)

		(\$ 76)
		=====

Schedule 1

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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>Gain(Loss)</u>
Realized Gain on Foreign Currency Conversion to US \$	Commercial Banks	91

		\$ 91
		=====

Schedule 2

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>GainfLoss)</u>
Realized Loss on Foreign Currency Conversion to US \$	Commercial Banks	(53)

		(\$ 53)
		=====

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	24,119

		Total \$ 24,119
		=====

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

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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	2,251

Total		S 2,251
		=====

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

Schedule 5

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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	20,731

		Total
		S 20,731
		=====

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

Schedule 6

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

Form 1023

Period Ended: 31-Dec-92

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>
Ann Beatty	Trustee	As necessary	0
Jean Discher	Trustee	As necessary	0
William Brugger	Trustee	As necessary	0
Don Jennings	Director, President	As necessary	0
* Marie Christine Pearce	Director, President, Assistant Treasurer	As necessary	2,615
Ralph Harris	Director, Secretary	As necessary	0
William Cavalierano	Director, Treasurer	As necessary	0
Robert Winer	Director, Secretary, Treasurer	As necessary	0
			----- \$ 2,615 =====

* The compensation to this individual was only for her service as staff of the organization, not her service as a corporate officer.

Schedule 7

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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>
Ann Beatty	Trustee	As necessary	0
Jean Discher	Trustee	As necessary	0
William Brugger	Trustee	As necessary	0
Don Jennings	Director, President	As necessary	0
Ralph Harris	Director, Secretary	As necessary	0
William Cavallerano	Director, Treasurer	As necessary	0
* Marie Christine Pearce	Assistant Treasurer	As necessary	2,482

\$ 2,482
=====

* The compensation to this individual was only for her service as staff of the organization, not her service as a corporate officer.

Schedule 8

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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>
Ann Beatty	Trustee	As necessary	0
Jean Discher	Trustee	As necessary	0
William Brugger	Trustee	As necessary	0
Don Jennings	Director, President	As necessary	0
Ralph Harris	Director, Secretary	As necessary	0
William Cavallerano	Director, Treasurer	As necessary	0
* Marie Christine Pearce	Assistant Treasurer	As necessary	3,118

\$ 3,118
=====

* The compensation to this individual was only for her service as staff of the organization, not **her service as a corporate officer.**

Schedule 9

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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>
Ann Beatty	Trustee	As necessary	0
Jean Discher	Trustee	As necessary	0
William Brugger	Trustee	As necessary	0
Kenneth Lipton	Trustee	As necessary	0
* Don Jennings	Director, President	As necessary	649
Ralph Harris	Director, Secretary	As necessary	0
William Cavallerano	Director, Treasurer	As necessary	0
* Marie Christine Pearce	Assistant Treasurer	As necessary	2,514

			\$ 3,163
			=====

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

Schedule 10

International Hubbard Ecclesiastical League of **Pastors**

Federal I.D. Number 95-3795575

Form 1023

Period Ended: 31-Dec-92

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	485
Bank Charges	3,279
Dissemination, Printing & Publications	158,851
Equipment Rental & Maintenance	8,833
Insurance	528
Legal & Professional Fees	559
Office & Administration	7,810
Postage & Shipping	81,480
Purchases for Resale	1,423
Religious Books & Materials Sales Commissions	36
Staff Room & Board and Other Benefits	10,074
State Franchise Tax	1,000
Telephone	28,924
Travel & Transport	15,376

	\$ 318,658
	srssssssss

Schedule 11

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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	785
Bank Charges	1,509
Dissemination, Printing & Publications	119,312
Equipment Rental & Maintenance	8,009
Insurance	1,502
Legal & Professional Fees	25,187
Office & Administration	9,553
Postage & Shipping	89,477
Purchases for Resale	10,650
Religious Books & Materials Sales Commissions	27
Staff Room & Board and Other Benefits	12,958
State Franchise Tax	800
Telephone	22,611
Travel & Transport	14,767

	\$ 317,147
	=====

Schedule 12

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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	1,020
Bank Charges	2,463
Dissemination, Printing & Publications	144,753
Equipment Rental & Maintenance	7,328
Insurance	871
Legal & Professional Fees	50,898
Office & Administration	17,538
Postage & Shipping	142,313
Property Tax	104
Purchases for Resale	570
Staff Enhancement Expenses and Materials	300
Staff Room & Board and Other Benefits	16,043
State Franchise Tax	800
Telephone	15,868
Travel & Transport	28,802

	\$ 429,671
	=====

Schedule 13

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

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	1,143
Bank Charges	285
Dissemination, Printing & Publications	112,750
Equipment Rental & Maintenance	15,711
Insurance	387
Legal & Professional Fees	9,759
Office & Administration	29,494
Postage & Shipping	85,510
Property Tax	39
Staff Enhancement Expenses and Materials	1,004
Staff Room & Board and Other Benefits	30,848
State Franchise Tax	600
Telephone	19,444
Travel & Transport	19,950

	\$ 326,924
	=====

Schedule 14

International Hubbard Ecclesiastical League of Pastors

Federal I.D. Number 95-3795575

Form 1023

Period Ended: 31-Dec-92

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	87,202	70,530	16,672
Leasehold Improvements	87,284	20,366	66,918
	\$ 174,486	\$ 90,896	\$ 83,590
	=====	=====	=====

Schedule 15

Part IV Section B Line 10 Other Assets

<u>Other Assets</u>	<u>Amount</u>
Sales Tax Deposit with State Board of Equalization	2,300

	\$ 2,300
	=====

Schedule D.—Section 509(a)(3) Supporting Organization

1a Organizations supported by the applicant organization: Name and address of supported organization	b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?
Church of Scientology International 6331 Hollywood Blvd. L.A. Cal. 90025	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No

c If "No" for any of the organizations listed in 1a, explain.

CSI is a church and therefore is neither a private foundation nor subject to the notice provisions of sections 505 (a) and (b). However CSI has filed a form 1023 and expects a favorable ruling.

2 Does the organization you support have tax-exempt status under section 501(c)(3), 501(c)(5), or 501(c)(6)? ☐ Yes ☒ No
 If "Yes," attach: (a) a copy of its ruling or determination letter, and (b) an analysis of its revenue for the current year and the preceding three years. (Provide the financial data using the formats in Part IV-A (lines 1-13) and Part III (questions 11, 12, and 13).)

3 Does your governing document indicate that the majority of your governing board is elected or appointed by the supported organizations? ☐ Yes ☒ No
 If "Yes," skip to question 9.
 If "No," you must answer questions 4 through 9.

4 Does your governing document indicate the common supervision or control that you and the supported organizations share? ☐ Yes ☒ No
 If "Yes," give the article and paragraph numbers. If "No," explain.

But see Articles II, V-6.3 and VII-7.4. IHELP is bound by the ecclesiastical authority of the supported organization, Church of Scientology International.
 See also the response to part II question 1 and to part II question 5

5 To what extent do the supported organizations have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets?

See response to Part II, question 1 and question 5.

6 Does the mentioning of the supported organizations in your governing instrument make you a trust that the supported organizations can enforce under state law and compel to make an accounting? ☐ Yes ☒ No
 If "Yes," explain.

7a What percentage of your income do you pay to each supported organization?

Up to 12.5% to Church of Scientology International, as funds permit.
 See response to Part II, question 7.

b What is the total annual income of each supported organization?

The total annual income for the Church of Scientology International varies year to year. For the most recent year available 1991, \$74,369,900.

c How much do you contribute annually to each supported organization?

IHELP contributed \$ 24,119 to the Church of Scientology International in 1992.

For more information, see back of Schedule D.

Schedule D.—Section 509(a)(3) Supporting Organization (Continued)

- 8 To what extent do you conduct activities that would otherwise be earned on by the supported organizations? Explain why these activities would otherwise be carried on by the supported organizations.

IHELP ensures the orthodox practice of the Scientology religion by individual field ministers by licensing them to use the Scientology religious marks and provides them guidance, support and assistance in carrying out their ministries. CSI carries on similar activities directly with respect to churches of Scientology. If IHELP did not conduct these activities CSI would otherwise *do* so or establish another organization to do so as such-activities are integral to the Scientology religion.

- 9 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? ☒ Yes ☐ No
If "Yes," explain.

Instructions

For an explanation of the types of organizations defined in section 509(a)(3) as being excluded from the definition of a private foundation, see Publication 557, Chapter 3.

Line 1.—List each organization that is supported by your organization and indicate in item 1b if the supported organization has received a letter recognizing *exempt* status as a section 501(c)(3) public charity as defined in section 509(a)(1) or 509(a)(2).

If you answer "No" in 1b to any of the listed organizations, please explain in 1c.

Line 3.—Your governing document may be articles of incorporation, articles of association, constitution, trust indenture, or trust agreement.

Line 9.—For a definition of a "disqualified person," see specific instructions for Part II, line 4d, on page 3 of the application's instructions.