

**Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code**

M6 SC 545-X56  
Exempt status is  
approved in 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 (If none, see Instruction*.)	
Scientology International Reserves Trust		98 6041576	
1b c/o Name (if applicable)		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	
Saint Hill Manor		(202) 538-8488	
1d City or town, state, and ZIP code		4 Month the annual accounting period ends	
East Grinstead, West Sussex, England RH19-4JY		December 31	
5 Date incorporated or formed	6 Activity codes (See instructions.)	7 Check here if applying under section:	
November 24, 1988	004	a G 501(e) b U 501(f) c A 50100	
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 type="checkbox"/> Yes <input checked="" 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			

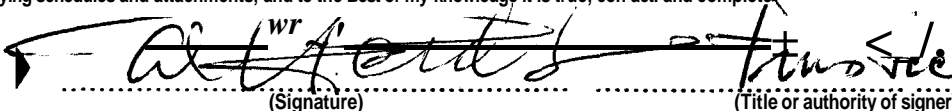
10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a G 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.
- b S3 Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates. **Exhibit A**
- c G 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 penalty 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) (Title or authority of signer)

8/18/93  
(Date)

For Paperwork Reduction Act Notice, see page 1 of the instruction\*.

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

## 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 - 2B.

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

Grants and loans from Scientology Organizations,  
Interest income.  
Dividend 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.

SIRT does not conduct a fundraising program. From time to time it may ask CSI for funding from other Scientology organizations if necessary to support its program.

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Part II. Question 1 Statement of Activities

Scientology International Reserves Trust ("SIRT") was settled on November 24, 1988 under the laws of England to serve as an integrated auxiliary of Church of Scientology International ("CSI"), the Mother Church of the Scientology religion. SIRT's religious purpose is to support CSI by assisting churches within the international Scientology ecclesiastical hierarchy and their related organizations that are located outside of the United States.

Although organized as a foreign trust, SIRT was organized as an organization described in Section 501(c)(3) of the Internal Revenue Code and its Instrument of Trust (Exhibit A) fully comports with the organizational test of that section.

SIRT's 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.

SIRT's specific purpose is to serve as one of the repositories for the central reserves of the Scientology religion and to provide financial assistance to such foreign Scientology churches and related organizations as CSI may direct. SIRT accomplishes its religious purpose by making donations, grants and interest-free loans to the beneficiaries CSI selects and for such purposes and on such terms as CSI instructs, so long as consistent with SIRT's governing instrument.

SIRT's Instrument of Trust places significant limitations on the beneficiaries who may qualify for its financial assistance. As provided by subparagraph 7.3 of its Instrument of Trust, SIRT may make grants, contributions and loans only to or for the benefit of organizations that are organized and operated exclusively for purposes of the Scientology religion and that are described in section 501(c)(3), and only if the financial assistance SIRT provides is used solely for purposes of the Scientology religion.

Subparagraph 7.4 of its Instrument of Trust permits SIRT to make grants, contributions and loans to other

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Part II, Question 1 Statement of Activities

organizations, but only if such financial assistance is used exclusively for the purposes of the Scientology religion and expenditure responsibility is exercised with respect to the funds provided. This means that (1) each recipient must request such financial assistance by a written grant request that specifies the purpose of the assistance, which purpose must be described in section 501(c)(3); (2) SIRT's Trustees approve the grant request as in furtherance of its religious purpose; (3) each recipient agrees to provide and does provide periodic financial and program reports establishing that the funds were expended exclusively for the purposes granted; and (4) each recipient agrees to return any funds remaining once the approved purpose has been accomplished.

Over the years SIRT has provided financial assistance primarily to Scientology churches to enable them to acquire new or renovate existing church facilities, to defray operating costs in times of financial stress, and to defend them and their staff from unfounded and illegal attacks prompted by their status as Scientologists. The recipients of SIRT's grants and outstanding loans (all interest-free) and amounts thereof for the preceding three years and current year are listed in Part IV, below. As shown, SIRT has provided funding to acquire or renovate church premises in Canada, Germany, England and Australia. It has also made interest-free loans to various Scientology organizations throughout the world. SIRT also has made numerous grants to support the operations of and to defend Scientology churches.

SIRT does not have any staff. Its administrative functions are conducted for a fee by SOR Services Limited, a wholly-owned subsidiary of SIRT that performs administrative, bookkeeping and banking services for SIRT and two other non-U.S. Scientology trusts, Flag Ship Trust and Trust for Scientologists, and several non-U.S. Scientology churches. The staff of SOR Services averages five individuals. SOR Services distributes any profits it realizes to SIRT in the form of dividends.

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

**4** Give the following information about the organization's governing body:

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

b Annual Compensation

See Page 3A.

See Page 3A.

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 Pages 3A.

See also Schedule D attached.

**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; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) 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 response to Part II question 1, Part II question 5 and Schedule I

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Part II, Question 4. Trustees

The trustees of SIRT receive no compensation for their services as such. Each is a staff member of another Scientology-related entity. SIRT has no officers or directors.

SIRT's trustees are as follows:

Carl Heldt  
c/o Store Kongensgade 55  
Copenhagen, Denmark

Maureen Brigatti  
Abraham De Veerstad 4  
Willemstad, Curacao  
Netherlands Antilles

Helen Wehl  
Abraham De Veerstad 4  
Willemstad, Curacao  
Netherlands Antilles

Part II. Question 5. Relationship With Other Organizations

As discussed in the response to Part II, Question 1, SIRT is part of the international ecclesiastical hierarchy of the Scientology religion and therefore is related to all Scientology organizations. It is an integrated auxiliary of CSI, and as a Scientology reserves entity, SIRT's financial affairs are directly supervised by CSI's Central Reserves Committee. In this capacity, CSI authorizes all expenditures of SIRT's funds to ensure they forward specific goals of the Scientology religion. SIRT also controls SOR Services, its wholly-owned subsidiary.

Each of its trustees, Carl Heldt, Maureen Brigatti and Helen Wehl also serve as trustees of Flag Ship Trust and Trust For Scientologists. Carl Heldt and Maureen Brigatti also serve as board members of Foundation Church of Scientology Flag Ship Service Organization and of International Association of Scientologists. Carl Heldt also serves as a trustee of International Publications Trust and as a board member of New Era Publications International, Aps.

**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.'

N/A

- 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.

SOR Services performs all administrative functions for SIRT, as described in the response to Part II, question I, pursuant to a written contract, a copy of which is attached as Exhibit B.

- 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.

- 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.

- 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.

**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 **E\*ta**  
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:

☒ (a) is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church:

☐ (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? . . . . . D Yee **XA**  
C 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 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(c)(3) 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(c)(3) organization from the date the application is received and not retroactively to the date you were formed? . . . . . ☐ Yes **NA**  
☐ No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) 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(c)(3) status), check here • ☐ and attach a completed page 1 of Form 1024 to this application.

**NA**

**QQDQj 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**

After answering this question, go to Part IV.

NA

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) ☐ As a church or a convention or association of churches  
(CHURCHES MUST COMPLETE SCHEDULE A).

Sections 509(aXD  
and 170(b)(IXAX')

(b) ☐ As a school (MUST COMPLETE SCHEDULE B).

Sections 509(aXD  
and 170(b)(I)(AXiO

(c) ☐ 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(aXD  
and 170(bXIXAXiii)

(d) ☐ As a governmental unit described in section 170(cXI).

Sections 509(a)(1)  
and 170(bXIXAXv)

(e) ☒ 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(aX3)

(f) ☐ As being organized and operated exclusively for testing for public  
safety.

Section 509(aX4)

(g) ☐ As being operated for the benefit of a college or university that is  
owned or operated by a governmental unit.

Sections 509(aXD  
and 170(bXIXAXiv)

(h) ☐ 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(aXD  
and 170(bXIXAXvi)

(i) ☐ As normally receiving not more than one-third of its support from  
gross investment income and more than one-third of its support from  
contributions, membership fees, and gross receipts from activities  
related to its exempt functions (subject to certain exceptions).

Section 509(aX2)

(j) ☐ 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(aXD  
and 170(bXIXAXvi)  
or  
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 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.) <sup>NA</sup>
    - Q An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
    - Q 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.

NA

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here »> G and:

NA

- a Enter 2% of line 8, column (e) of Part IV-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." <sup>NA</sup>
- 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 schedule*.)	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****SCIENTOLOGY INTERNATIONAL RESERVES TRUST**

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 92	(b) 19 91	(c) 19 90	(d) 19 89	
1 Gifts, grants, and contributions received (not including unusual grants-see instructions) . . . . .	625000	2378588	262053	6175458	9441099
2 Membership fees received . . . . .					
3 Gross investment income (see instructions for definition). . . . .	83911	200308	98614	83416	466249
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). . . . .	708911	2578896	360667	6258874	9907348
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. . . . .					
10 Total (add lines 8 and 9) . . . . .	708911	2578896	360667	6258874	9907348
11 Gain or loss from sale of capital assets (attach schedule). . . . .	-3358	-16169	231	-422	-19718
12 Unusual grants . . . . .					
13 Total revenue (add lines 10 through 12) . . . . .	705553	2562727	360898	6258452	9887630
14 Fundraising expenses . . . . .					
15 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .	199731	251993	525173	4305429	
16 Disbursements to or for benefit of members (attach schedule) . . . . .					
17 Compensation of officers, directors, and trustees (attach schedule). . . . .					
18 Other salaries and wages. . . . .					
19 Interest . . . . .					
20 Occupancy (rent, utilities, etc.) . . . . .					
21 Depreciation and depletion . . . . .					
22 Other (attach schedule). . . . .	213195	165625	184470	233663	
23 Total expenses (add lines 14 through 22) . . . . .	412926	417618	709643	4539092	
24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	292627	2145109	-348745	1719360	

**Part IV Financial Data** (Continued) SCIENTOLOGY INTERNATIONAL RESERVES TRUST

<b>B. - Balance Sheet (at the end of the period shown)</b>		Current tax year D.t, 12/31/92
<b>Assets</b>		
1 Cash .....	1	231851
2 Accounts receivable, net .....	2	
3 Inventories .....	3	
4 Bonds and notes receivable (attach schedule) .....	4	1070110
5 Corporate stocks (attach schedule) .....	5	48674
6 Mortgage loans (attach schedule) .....	6	12522205
7 Other investments (attach schedule) .....	7	
8 Depreciable and depletable assets (attach schedule) .....	8	
9 Land .....	9	
10 Other assets (attach schedule) .....	10	238095
11 <b>Total assets</b> (add lines 1 through 10) .....	11	14110935
<b>Liabilities</b>		
12 Accounts payable .....	12	54000
13 Contributions, gifts, grants, etc., payable .....	13	
14 Mortgages and notes payable (attach schedule) .....	14	10248566
15 Other liabilities (attach schedule) .....	15	
16 <b>Total liabilities</b> (add lines 12 through 15) .....	16	10302566
<b>Fund Balances or Net Assets</b>		
17 Total fund balances or net assets .....	17	3808369
18 <b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) .....	18	14110935
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"/>		

Scientology International Reserves Trust

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Periods Ended December 31, 1989, 1990, 1991 and 1992

Part IV Financial Data - Method of Accounting

The financial statements have been prepared on an accrual basis, under the historical cost convention.

Scientology International Reserves Trust

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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 \$	Kredietbank Luxembourg	(3,358)
		----- (\$ 3,358) =====

Scientology International Reserves Trust

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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 Loss on Foreign Currency Conversion to US \$	Kredietbank Luxembourg	(16,169)
		----- (\$ 16,169) =====

Scientology International Reserves Trust

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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 Gain on Foreign Currency Conversion to US \$	Kredietbank Luxembourg	231
		-----
		\$ 231
		=====

Scientology International Reserves Trust

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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>Gain(Loss)</u>
Realized Loss on Foreign Currency Conversion to US \$	Kredietbank Luxembourg	(422)
		-----
		(\$ 422)
		=====

Scientology International Reserves Trust

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Period Ended: 31-Dec-92

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 of Toronto	Church Operating & Legal Expenses	199,731
	Total	----- \$ 199,731 =====

Scientology International Reserves Trust

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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 of Toronto	Church Operating & Legal Expenses	45,713
Church of Scientology Religious Education College, Inc. (UK)	Church Operating & Legal Expenses	99,198
Flag Ship Trust	Religious Program	40,082
International Publications Trust	Trust Operating Expenses	15,000
Scientology Kirche Deutschland E.V. (Germany)	Church Dissemination Expenses	52,000
	Total	<u>-----</u> \$ 251,993 <u>=====</u>

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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 Advanced Organization Saint Hill Europe & Africa	Church Operating Expenses	31,783
Church of Scientology of Alberta	Church Operating Expenses	4,000
Church of Scientology of Kitchener	Church Operating Expenses	17,272
Church of Scientology of Montreal, Inc.	Church Operating Expenses	3,000
Church of Scientology of Ottawa	Church Operating Expenses	36,016
Church of Scientology of Quebec, Inc.	Church Operating Expenses	8,000
Church of Scientology of Toronto	Church Operating & Legal Expenses	137,778
Church of Scientology of Winnipeg	Church Operating Expenses	3,040
Church of Scientology Religious Education College, Inc. (UK)	Church Operating & Legal Expenses	153,322
Eglise de Scientologie de Clermont- Ferrand	Church Operating Expenses	32,169
Eglise de Scientologie Lausanne	Church Operating Expenses	34,751
Foundation Church of Scientology Flag Ship Service Organization	Church Operating Expenses	52,537
International Publications Trust	Trust Operating Expenses	11,505
	Total	<u>\$ 525,173</u>

Scientology International Reserves Trust

Federal I.D. Number 98-6041576

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>
Applied Scholastics Incorporated	Mission to China	23,000
Asociacion Civil de Dianetica (Spain)	Church Operating, Legal & Dissemination Expenses	800,447
Asociacion Cultural Dianetica (Mexico)	Church Operating, Legal & Dissemination Expenses	4,186
Chiesa di Scientology di Milano Continentale	Church Operating Expenses	10,323
Church of Scientology Advanced Organization Saint Hill Europe & Africa	Church Operating, Legal & Dissemination Expenses	22,600
Church of Scientology Incorporated (Australia)	Church Operating, Legal & Dissemination Expenses	227,377
Church of Scientology International	Mission to China	5,000
Church of Scientology of Kitchener	Church Operating Expenses	1,032
Church of Scientology of New Zealand	Church Operating Expenses	6,872
Church of Scientology of Ottawa	Church Operating Expenses	22,918
Church of Scientology of Quebec, Inc.	Church Operating Expenses	630
Church of Scientology of Toronto	Church Operating, Legal & Dissemination Expenses	552,689
Church of Scientology of Winnipeg	Church Operating Expenses	10,000
Church of Scientology Religious Education College, Inc. (UK)	Church Operating, Legal & Dissemination Expenses	96,377
Church of Scientology Religious Education College, Inc. (UK)	Construction of Church Premises	1,735,133
( ; College of Dianetica and Scientology (Tel Aviv)	Church Operating, Legal & Dissemination Expenses	293,450

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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>
Eglise de Scientology de Paris	Church Operating Expenses	44,776
Instituto de Dianetica (Lisbon)	Church Operating, Legal & Dissemination Expenses	67,180
International Publications Trust	Legal and Accountancy Expenses	7,692
Scientologi Kirken Norge (Oslo)	Church Operating, Legal & Dissemination Expenses	46,333
Scientologi Kyrkan I Goteborg	Church Operating, Legal & Dissemination Expenses	101,600
Scientology Kerk Amsterdam	Church Operating, Legal & Dissemination Expenses	43,770
Scientology Kirche Deutschland E.V. (Germany)	Church Operating, Legal & Dissemination Expenses	140,125
Scientology Kirche Osterreich (Vienna)	Church Operating, Legal & Dissemination Expenses	5,288
Scientology Kirche Zurich	Church Operating Expenses	35,631
Scientology Kirken Danmark	Church Operating Expenses	1,000
	Total	<u>\$ 4,305,429</u>

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Period Ended: 31-Dec-92

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Accountancy Fees	8,418
Bank Charges	4,652
Legal & Professional Fees	25,713
Service Fees (SORS)	174,412
	-----
	\$ 213,195
	=====

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Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 22 Other Expenses

Other Expenses

Amount

Accountancy Fees

7,,179

Bank Charges

13,r074

Service Fees (SORS)

145,,372

-----  
\$ 165,625  
=====

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Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Accountancy Fees	9,084
Bank Charges	2,362
Service Fees (SORS)	173,024
	-----
	\$ 184,470
	=====

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Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Accountancy Fees	13,421
Bank Charges	16,001
Legal & Professional Fees	64,241
Service Fees (SORS)	140,000
	-----
	\$ 233,663
	=====

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Period Ended: 31-Dec-92

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>
Church of Scientology Incorporated (Australia)	Loan for Church Operating Expenses	Interest-free	None	6,368
Church of Scientology of Kitchener	Loan for Church Operating Expenses	Interest-free	None	2,120
Church of Scientology of Montreal, Inc.	Loan for Church Operating Expenses	Interest-free	None	117,126
Church of Scientology of Ottawa	Loan for Church Operating Expenses	Interest-free	None	17,176
Church of Scientology of Quebec, Inc.	Loan for Church Operating Expenses	Interest-free	None	23,753
Church of Scientology of Toronto	Loan for Church Operating Expenses	Interest-free	None	249,097
Scientologi Kirken Norge (Oslo)	Loan for Church Operating Expenses	Interest-free	None	81,158
Scientologi Kyrkan I Stockholm	Loan for Church Operating Expenses	Interest-free	None	35,998
Scientology Kerk Amsterdam	Loan for Church Operating Expenses	Interest-free	None	410,408
Scientology Kirche Deutschland E.V. (Germany)	Loan for Church Operating Expenses	Interest-free	None	23,876
Scientology Kirche Dusseldorf E.V.	Loan for Church Operating Expenses	Interest-free	None	51,238
Scientology Kirche Hamburg E.V.	Loan for Church Operating Expenses	Interest-free	None	51,792
			Total	----- \$ 1,070,110 =====

Scientology International Reserves Trust

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Form 1023

Period Ended: 31-Dec-92

Part IV Section B Line 5 Corporate Stocks

<u>Name of Corporation</u>	<u>Capital Structure</u>	<u>No. of Shares</u>	<u>Par Value</u>	<u>Book Value</u>	<u>Fair Market Value</u>
SOR Services Limited	100,000 Shares Authorized; 25,000 Shares Issued.	25,000	\$1.94696	\$ 48,674	\$ 48,674
				----- \$ 48,674 =====	----- \$ 48,674 =====

Scientology International Reserves Trust

Federal 1.0. Number 98-6041576

Form 1023

Period Ended: 31-Dec-92

Part IV Section B Line 6 Mortgage Loans

<u>Name of Borrower</u>	<u>Obligation</u>	<u>Rate of Return</u>	<u>Due Date</u>	<u>Balance</u>	<u>Original Amount</u>
Church of Scientology Incorporated (Australia)	Mortgage Loan on Church Premises	Interest- free	Jan 2, 2004	1,823,146	2,023,336
Church of Scientology of British Columbia	Mortgage Loan on Church Premises	Interest- free	Mar 2, 1996	756,190	761,045
Church of Scientology of Montreal, Inc.	Mortgage Loan on Church Premises	Interest- free	Mar 2, 1996	259,649	265,700
Church of Scientology of Toronto	Mortgage Loan on Church Premises	Interest- free	Mar 2, 1996	6,653,292	6,653,292
Church of Scientology Religious Education College, Inc. (UK)	Mortgage Loan on Church Premises	Interest- free	Dec 19, 2008	2,746,231	3,000,000
Scientology Kirche Deutschland E.V. (Germany)	Mortgage Loan on Church Premises	Interest- free	Dec 18, 1995	283,697	922,260
				----- \$ 12,522,205 =====	

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Form 1023

Period Ended: 31-Dec-92

Part IV Section B Line 10 Other Assets

Other Assets

Amount

Legal Bond for case involving Church of Scientology of Toronto

238,095

-----  
\$ 238,095  
=====

Scientology International Reserves Trust

Federal I.D. Number 98-6041576

Form 1023

Period Ended: 31-Dec-92

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>
Foundation Church of Scientology Flag Ship Service Organization	Religious program	Interest- free	5-Year Loan due Dec 18, 1993	6,897,210	6,897,210
Flag Ship Trust	Religious program	Interest- free	5-Year Loan due Dec 18, 1993	3,351,356	5,000,000
				----- \$ 10,248,566 =====	

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

<b>1a Organizations supported by the applicant organization:</b>	<b>b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(2)?</b>	
<b>Name and address of supported organization</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Church of Scientology international.....		
6331 Hollywood Blvd ca 90028	<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
.....	<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 508(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)(4), 501(c)(5), or 501(c)(6)? . D Yea SI 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? . Yea IS 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? . CD Yes • No  
If "Yes," give the article and paragraph numbers. If "No," explain.

See Sections 13.2 and 13.2.2 of SIRT's Instrument of Trust. Its trustees must be in good standing with CSI as a condition of holding such positions.

**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?  
SIRT's financial affairs are directly supervised by CSI's Central Reserves Committee. (See response to Part II, 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? . Yea 0 No  
If "Yes," explain.

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

SIRT does not pay a percentage of its income to CSI.

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

Financial information for CSI has been provided with its exemption application which has been filed concurrently with this application.

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

SIRT does not make regular contributions to CSI. See response to Part II, Question 1.

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

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

SIRT acts as a reserves repository for CSI providing financial assistance in the form of loans, grants and donations to organizations that CSI designates. If SIRT did not conduct these activities CSI would perform them directly or through another reserves repository.

- 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)? D Yes fi 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.