

CHURCH OF SCIENTOLOGY INTERNATIONAL

1023 APPLICATION FORM

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Church of Scientology
International
6331 Hollywood Blvd.
Los Angeles, CA 90028

Person to Contact: J. Rotz
Telephone Number: (202) 622-8100
Refer Reply to: E:EO:R:2
Date: OCT 1 1993

Employer Identification Number: 59-2153303
Key District: Los Angeles
Service Center: Fresno, CA 93888
Accounting Period Ending: December 31
Foundation Status Classification: 509(a)(1) &
170(b)(1)(A)(i)
Form 990 Required: No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). Your request for a group ruling is the subject of separate correspondence.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in the section(s) above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as shown above, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your organization conducts fund raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund Raising Events. You may obtain copies of Publication 1391 from your key district office.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not

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determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make a copy of your exemption application, and supporting documents, and this exemption letter available for public inspection. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply. See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

This ruling is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Rev. Rul. 56-304 1956-2, C.B. 306.)

In this letter, we have not determined the effect on your tax-exempt status of financing your activities with the proceeds of tax-exempt bonds since you have not indicated that you intend to use such methods now or in the future.

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service. We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the

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heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,



Jeanne S. Gessay
Chief, Exempt Organizations
Rulings Branch 2

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

OMB No. 1545-0056

* 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) Church of Scientology International		2 Employer identification number (If none, see instructions.) 59 2153393
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Thomas C. Spring (202) 588-8488
1c Address (number, street, and room or suite no.) 6331 Hollywood Blvd.		
1d City or town, state, and ZIP code Los Angeles, Calif. 90028		4 Month the annual accounting period ends 31 December
5 Date incorporated or formed November 20, 1981	6 Activity codes (See instructions.) 001	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
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. 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 type="checkbox"/> No		

Forms 1120 were filed under protest with the National Office for the years 1981 - 1988.

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

- a ☒ **Corporation**— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws. Exhibits 1,2,3 & 4 attached.
- b ☐ **Trust**— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ **Association**— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

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

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

Please
Sign
Here

Thomas C. Spring (Signature) *President* (Title or authority of signer) August 18, 1993 (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

Church of Scientology International ("CSI") filed an application for recognition of its exempt status under section 501(c)(3) on February 23, 1983. That application was denied by an adverse ruling dated July 8, 1988.

CSI filed a second application for recognition of exemption on March 15, 1990 directly with the IRS National Office Technical Division. During CSI's second determination proceeding the Technical Division issued three separate requests for additional information through August 8, 1991; CSI responded in full. The Technical Division never issued a determination with respect to CSI'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 CSI and all churches of Scientology and related organizations. Between then and mid-1993 CSI provided this working group an extensive body of detailed information concerning the organizational structure, religious activities and financial affairs of the churches of Scientology and related organizations.

CSI concluded that the best way to create a coherent record of factual information directly relevant to its exempt status would be to withdraw its second application and file a third one that contained the relevant information contained in its second application as well as the relevant information CSI provided to the Assistant Commissioner's working group. Accordingly, CSI withdrew its second application and is filing this third application.

This application contains all information from CSI's second determination proceeding relevant to CSI's actual activities, information concerning relevant facts occurring since CSI's last supplemental submission, as well as all information CSI provided the IRS working group that is relevant to the activities of CSI, other churches of Scientology and their related organizations. This latter information (and pertinent questions asked by the working group) is attached hereto as Exhibit 5.

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 attached statement.

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

CSI's primary sources of financial support are:
Contributions from other Scientology organizations, including payments for ecclesiastical guidance and staff training. Payments from Scientology churches for use of religious films. Receipts from sale of religious materials (books, E-meters, films, etc.). 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.

CSI has no fundraising program.

As described in the response to Part II, question 1, CSI carries out broadscale dissemination of the Scientology religion. Representative copies of CSI's dissemination materials are included in that response.

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.

See pages 3A - 3B

b Annual Compensation

See page 3B

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?

☐ Yes ☒ No

If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.)

☐ Yes ☒ No

If "Yes," explain.

5 Does the organization control or is it controlled by any other organization?

☒ Yes ☐ No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

☒ Yes ☐ No

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

See pages 3B - 3C and the attached statement.

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.

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Part II, Question 4, Officers, Directors and Trustees

TRUSTEES:

Mark Rathbun
1710 Ivar Street, Suite 1100
Los Angeles, California 90028-5107

Marc Yager
1710 Ivar Street, Suite 1100
Los Angeles, California 90028-5107

Mike Sutter
1710 Ivar Street, Suite 1100
Los Angeles, California 90028-5107

Tom Ashworth
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

Mark Ingber
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

DIRECTORS:

Stephanie Horwich
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

Mike Rinder
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

Guillaume Lesevre
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

Kurt Weiland
6331 Hollywood Blvd. Suite 120
Los Angeles, California 90028

Cathy Rinder
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

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Part II, Question 4, Officers, Directors and Trustees

OFFICERS:

Heber Jentzsch - President
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

Brian Anderson - Vice-President
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

Janet Weiland - Vice-President for United States Affairs
6331 Hollywood Blvd.
Los Angeles, California 90028

Lynn Farny - Secretary
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

Leslie Browning - Assistant Secretary
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

Jonno Epstein - Treasurer
6331 Hollywood Blvd. Suite 1200
Los Angeles, California 90028

The officers, directors and trustees of CSI are not compensated for the duties they perform in those capacities. The directors and officers of CSI who are CSI staff members are compensated for the work they perform in their staff capacity, as described in the attached statement. Specific compensation paid to CSI's officers, directors and trustees for performing duties in their capacity as CSI staff is listed in the schedule attached in response to Part IV, line 17, "Compensation of officers, directors and trustees."

Part II, Question 5 - Relationship With Other Organizations

In addition to the relationships CSI has with other organizations in the Scientology ecclesiastical hierarchy described in the attached statement, some of CSI's trustees and officers also serve in official capacities for other organizations. Trustee Mark Rathbun is a director and the president of Religious Technology Center and is a trustee of Inspector General Network ("IGN"). Trustee Marc Yager is also a

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Part II, Question 5 - Relationship With Other Organizations

director of the International Association of Scientologists. Trustee Michael Sutter is also a director of Inspector General Network. Trustees Tom Ashworth and Mark Ingber are also trustees of Dianetics Foundation International ("DFI") and United States Parishioners Trust. Treasurer Jonathan Epstein, is also a trustee of Scientology Missions International, DFI and Church of Scientology Religious Trust, and is a director and the president and treasurer of Oklahoma Investment Corporation, a wholly-owned subsidiary of Church of Scientology Flag Service Organization.

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."

See Page 4A.

- 9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? See page 4A.
☒ Yes ☐ No
- b Is the organization a party to any leases? ☒ Yes ☐ No
 If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

See page 4A attached.

- 10 Is the organization a membership organization? ☐ Yes ☒ No
 If "Yes," complete the following:
- a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.
- b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.
- c What benefits do (or will) your members receive in exchange for their payment of dues?

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

See Pages 4B - 4D attached.

See also the attached statement.

- 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.

See Pages 4B-4D attached.

- 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.

See page 4D attached.

- 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 8, Assets Used In Performance of Exempt Function

Assets that CSI uses in the performance of its exempt functions are: furniture and equipment, leasehold improvements, audio/visual manufacturing equipment, vehicles, an inventory of religious books and materials (including audio/visual materials and E-meters), and the rights to use the Scientology religious marks and advanced technology.

Part II, Question 9a, Facilities Managed by Another Organization

When CSI purchased its property in Gilman Hot Springs, the property included a 27-hole golf course that had been open to the public but no longer was operational. In the mid-1980s CSI applied with local authorities for a conditional use permit to enable it to construct religious facilities on a portion of the property. As a condition for issuing the permit, the local authorities required that CSI construct and maintain a nine-hole public golf course on part of its property in order to restore to the community a facility which existed prior to CSI's acquisition of the property.

CSI constructed the golf course and clubhouse as required, and leased the property to a golf course management company, CCA/SILBAND GOLFCORP, pursuant to the contract at Exhibit 6. CSI has no other connection with CCA/SILBAND GOLFCORP.

Part II, Question 9b, Leases

CSI leases office and building spaces from Building Management Services. (See attached statement.) (Copies of CSI's leases with Building Management Services are attached as Exhibit 7.) As discussed in the attached statement, Building Management Services is a nonprofit membership corporation, and CSI is its sole voting member.

CSI has a small public relations office in Washington D.C. which leases office space from CAJ Associates. (A copy of this lease is attached at Exhibit 8.) CSI has no relationship with this lessor other than the lease itself. CSI also leases warehouse space in the Los Angeles area and leases various office equipment such as copy machines, all from unrelated third parties.

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Part II, Questions 11a & 11b, Determination of Charges

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

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

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

Like churches of other faiths -- Protestant, Catholic, Jewish, Mormon and others -- Churches of Scientology provide a place where their parishioners can go to meet with others of the same faith for fellowship, social intercourse, consultation or assistance. Whereas the members of these other faiths meet at their churches only on Sundays or at very limited times, almost all Churches of Scientology are open seven days a week, and Scientologists are welcome during all waking hours. Scientologists are free to spend as much time as they want at their churches talking or consulting with the Church's staff or other Scientologists, whether to discuss a particular problem or some religious matter, or just for religious fellowship. These very valuable religious services are provided at no charge.

On a more formal basis, there are various forms of counseling that Church of Scientology members can receive from

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Part II, Questions 11a & 11b, Determination of Charges

their churches. This includes counseling by the Chaplain relating to any aspect of their lives that is giving them difficulty, particularly marriage and family counseling. This service is generally provided at no charge.

Churches of Scientology also provide ethics counseling and advice, and assistance in times of crisis, at no charge. They also provide religious ceremonies and services such as weddings, funerals and naming ceremonies (i.e. baptisms) free of any contribution.

Any member of a Church of Scientology is also welcome at no charge to attend weekly Sunday services, at which Scientology beliefs and tenets are discussed. Church members are also welcome to attend the observance of their Church of Scientology holidays which are usually celebrated in a congregational gathering in which members are briefed on the activities and accomplishments of the Church and hear from ecclesiastical leaders of the Church.

There also are several ways in which Scientologists may receive free Scientology auditing. Church staff members are entitled to receive auditing at no charge up to the level provided by their particular Church. A great deal of auditing is ministered on this basis.

Parishioners who are participating in religious training audit other students, Church staff or other members of the congregation as part of their training in order to learn the correct application of the religious tenets and practices they are studying. There is no limitation on the amount of auditing one can provide to others or receive in this manner. There is no charge for auditing provided in this way, even though the services necessarily require the assistance of Church staff such as a Course Supervisor and a Case Supervisor to ensure that the student is correctly ministering the services.

Churches of Scientology also sponsor "Free Scientology Centers" where individuals who cannot afford auditing may go to receive auditing from students at no charge. Charity auditing is also available for individuals who are in personal distress or must complete an action but cannot afford the requested contribution.

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Part II, Questions 11a & 11b, Determination of Charges

Introductory auditing also is provided free.

The amount of free religious services that churches of Scientology provide is extensive. Recently two churches of Scientology and one Scientology mission located in different parts of the country monitored the religious services ministered to their congregations. They found that they minister an average of 27 to 33 percent of their religious services without charge.

CSI limits the organizations to which it provides its services and materials to organizations within the Church of Scientology ecclesiastical hierarchy.

Part II, Question 12 - Legislative Activities

CSI may present its views on legislative proposals concerning matters that affect its religious and social goals to Congress, state legislatures, local governing bodies and the general public. Such proposals may include matters concerning religious freedom and the curtailment of abusive psychiatric practices. Any legislative activities CSI may engage in will be de minimis in relation to its overall program of activities.

Part III Technical Requirements

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

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

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

- ☒ (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.

N/A

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

- 4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the instructions before completing this 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 ☒ No

N/A

- 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.

N/A

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

☐ Yes (Answer question 8.)

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

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

☐ Yes (Complete Schedule E.)

☐ No N/A

After answering this question, go to Part IV.

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

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | |
|--|---|
| (a) <input checked="" type="checkbox"/> As a church or a convention or association of churches
(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)(1)
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)(1)
and 170(b)(1)(A)(iii) |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| (e) <input 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)(1)
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)(1)
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 contributions, 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)(1)
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:

N/A

☐ A definitive ruling (Answer questions 11 through 14.)☐ An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)☐ No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.

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

N/A

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here
- ☐
- 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
- ☐
- 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 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 91	(b) 19 90	(c) 19 89	(d) 19 88	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants-see instructions)	54687366	55189200	51187091	51184128	212247785
	2 Membership fees received			8607	15729	24336
	3 Gross investment income (see instructions for definition)	152631	212057	200512	151023	716223
	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)	4888	-3171	17636	-1959	17394
	8 Total (add lines 1 through 7)	54844885	55398086	51413846	51348921	213005738
	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	19885162	16351914	17999178	16669531	70905785
	10 Total (add lines 8 and 9)	74730047	71750000	69413024	68018452	283911523
	11 Gain or loss from sale of capital assets (attach schedule)	-333142	67563	-28466	-10095	-304140
	12 Unusual grants					
	13 Total revenue (add lines 10 through 12)	74396905	71817563	69384558	68008357	283607383
Expenses	14 Fundraising expenses	26869	36397	22847	49591	
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	44033	3226992	419708	213947	
	16 Disbursements to or for benefit of members (attach schedule)					
	17 Compensation of officers, directors, and trustees (attach schedule)	33868	33399	67861	92531	
	18 Other salaries and wages	2221443	2222729	2541793	3056689	
	19 Interest	27458	27512	111677	666574	
	20 Occupancy (rent, utilities, etc.)	2916374	2982975	2892027	1529156	
	21 Depreciation and depletion	9225573	7441346	5749587	4170577	
	22 Other (attach schedule)	54503726	40575632	42481026	43570445	
	23 Total expenses (add lines 14 through 22)	68999344	56546982	54286526	53349510	
	24 Excess of revenue over expenses (line 13 minus line 23)	5397561	15270581	15098032	14658847	

Part IV Financial Data (Continued)

B. - Balance Sheet (at the end of the period shown)		Current tax year Date 12/31/91
Assets		
1	Cash	1 3267731
2	Accounts receivable, net	2 1571
3	Inventories	3 9407345
4	Bonds and notes receivable (attach schedule)	4 1053337
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 52302936
9	Land	9 149621
10	Other assets (attach schedule)	10 2685582
11	Total assets (add lines 1 through 10)	11 68868123
Liabilities		
12	Accounts payable	12 27321
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach schedule)	14 9427554
15	Other liabilities (attach schedule)	15
16	Total liabilities (add lines 12 through 15)	16 9454875
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 59413248
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 68868123
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"/>		

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Periods Ended December 31, 1988, 1989, 1990 and 1991

Part IV Section A Line 1 Gifts, Grants and Contributions

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

Schedule 1

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 7 Other Income

Type of Income Source

Amount

Legal Costs Awarded

1,450

Unrealized Gain on Foreign Currencies held

3,438

\$ 4,888
=====

Schedule 2

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 7 Other Income

Type of Income Source

Amount

Legal Costs Awarded

5,850

Unrealized Loss on Foreign Currencies held

(9,021)

(\$ 3,171)
=====

Schedule 3

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 7 Other Income

Type of Income Source

Amount

Legal Costs Awarded

1,350

Unrealized Gain on Foreign Currencies held

16,286

\$ 17,636
=====

Schedule 4

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 7 Other Income

Type of Income Source

Amount

Legal Costs Awarded	2,500
Miscellaneous Receipts from Scrap Sales	1,800
Unrealized Loss on Foreign Currencies held	(6,259)

	(\$ 1,959)
	=====

Schedule 5

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
18 Tape decks	Coast Recording Equipment Supplies Inc.	1,620	1,620	450	450
3 Tandem Computers	High Tech Computer Systems	342,268		100,000	(242,268)
Cassette Deck	William Foster	600	600	50	50
Horizontal Water Drill	Albert W. Smith	14,000	14,000	5,000	5,000
Hot Box	Chand Hareez	500	500	300	300
Hydroseeder	Crist Equipment Rental	20,500	2,050	6,000	(12,450)
Lawnmower	Jean Tomazevic	200	200	100	100
Lincoln Arc Welder	Alford & Puyear	1,875	1,875	2,000	2,000
Printer	Apex Electronics	275	275	50	50
Tandem Software returned to Vendor without Refund	Tandem	29,239			(29,239)
Tape Deck	John McGurk	90	90	30	30
Teac Tape Deck and Fostex Speakers	Coast Recording Equipment Supplies Inc.	1,310	1,310	450	450
Typewriters and Sound Equipment	Ivys Typewriter	3,300	3,300	450	450
Video Equipment	Walt Davis Enterprises	10,495		4,000	(6,495)
Video Equipment	Broadcast Store, Inc.	10,495		2,800	(7,695)
Video Equipment	Larry Alpers	10,495		3,000	(7,495)
Water Filters	Karnes Industrial Tank Sales	750	750	300	300

Schedule 6-1

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
1967 Dodge Water truck	SKP Resort	4,800	4,800	1,050	1,050
1984 Nissan (totalled in accident)	Fidelity & Casualty	8,384	8,384	2,273	2,273
2 International busses, GMC bus	Bethesda Christian Fellowship	9,057	6,937	1,200	(920)
Chevrolet Malibu Wagon	Tow company	1,775	1,512		(263)
Datsun	Tow company	868	868		0
Dodge Van	Tow company	3,750	3,192		(558)
Dodge Van (light blue)	Used car dealer	2,000	2,000	1,270	1,270
Motor Vehicle	Tow company	500	417		(83)
Nissan Sentra (Donated Vehicle)	John Brousseau			500	500
Tractor IH 560	Eberhard Equipment	3,710	3,710	500	500
VW Van	Cap Auto	3,750	3,025	500	(225)
Realized Loss on Foreign Currency Conversion to US \$	Commercial Banks				(40,226)
					----- (\$ 333,144) =====

Schedule 6-2

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
10 Leather Hides	Carlos Salcedo	350	331	62	43
11 DCM Time Window Speakers	Cash Sale	1,650	1,562	550	462
16mm Guillotine Splicer without Roller	Christy's Editorial Film Supply	400	379	135	114
16mm Rivas Splicer	Christy's Editorial Film Supply	500	473	105	78
2 Amplifiers	Apex Electronics	100	95	10	5
2 DCM Time Window Speakers	Cash Sale	300	284	100	84
2 DCM Time Window Speakers	Fred Houck	300	284	100	84
2 Klein-Hummel Speakers	Washington Music Center	500	473	100	73
2 Mark Levinson Crossover Speakers	Washington Music Center	4,000	3,786	1,000	786
2 Movie Scopes with Cord	Christy's Editorial Film Supply	1,000	947	300	247
2 Power Inverts	George Kent	60	57	20	17
2 VCRs	Carlos Salcedo	190	180	75	65
3 Eiki Amplifiers	Apex Electronics	100	95	14	9
3 Threshold Amplifiers	Cash Sale	1,500	1,420	500	420
4-Channel Amplifier	Christy's Editorial Film Supply	750	710	105	65
8mm Projector	Carlos Salcedo	750	710	375	335

Schedule 7-1

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
8mm Projectors	Film Fun	1,500	1,420	750	670
Acoustic Response Analyser	Apex Electronics	20	19	5	4
Air Bubble Shippers	SP Sales Company	190	180	35	25
Audio Equipment	Cash Sale	1,000	947	300	247
Audio Equipment	Cash Sale	200	189	72	61
Audio Equipment	Bob's Lumber Company	2,000	1,893	417	310
Audio Equipment	Church of Scientology Celebrity Centre International	4,000	3,786	1,245	1,031
Black Box	Bob's Lumber Company	10	7	1	(2)
Blue Boxes	Bob's Lumber Company	10	7	3	0
Blueprint Duplicator	Cash Sale	50	5	5	(40)
Bogen Amplifier	Cash Sale	75	71	25	21
Clasps	Bob's Lumber Company	4		1	(3)
Cleaning Kits	SP Sales Company	140	133	35	28
Crown 300 Amplifier	Cash Sale	225	213	75	63
Dissolve Unit	Church of Scientology Flag Service Organization, Inc.	600	568	369	337
Electronic Parts	All Electronics Corp.	400	379	200	179
Electronic Parts	SP Sales Company	100	95	50	45

Schedule 7-2

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Electronic Parts	Carlos Salcedo	156	148	78	70
Electronic Parts	Electronics Warehouse	200	189	100	89
Electronic Parts	Mac's Electronics	300	284	125	109
Galley Equipment	Murray's	12,000	8,118	3,125	(757)
Galley Equipment	Murray's	1,200	812	500	112
Intercomm Units	Bob's Lumber Company	50	47	28	25
Kodak Carousel	Camera Tech Inc.	75	71	25	21
MacIntosh	Cash Sale	800	757	150	107
Microphone	Cash Sale	125	118	40	33
Microwave	Al Mase	300	284	50	34
Mix Board	Universal Audio	10,000	9,466	900	366
Nakamichi 1000 Tri-tracker	Cash Sale	800	757	250	207
Panasonic Recorder	George Kent	75	71	20	16
Projector Screen	Bob's Lumber Company	100	50	5	(45)
Rotary Switches	Carlos Salcedo	80	76	20	16
Sanyo Video Camera	Apex Electronics	100	95	5	0
Speakers	Joe Jarchow	50	47	15	12
Tape Deck	Klaus Buchele	90	81	50	41
Tape Deck Nakamichi 1000	Cash Sale	800	757	150	107
Technicolor Model 100 Projector	Camera Tech Inc.	150	142	50	42

Schedule 7-3

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Theta Amplifiers	Cash Sale	400	379	90	69
Theta Amplifiers	Cash Sale	3,000	2,840	750	590
Time Window Speakers	Carlos Salcedo	300	284	50	34
Time Window Speakers and Theta Amplifier	Paul Sarkeny	325	308	155	138
Time Window Speakers and Theta Amplifier	Peter Blecha	325	308	155	138
Transformers	Bob's Lumber Company	10	3	2	(5)
VCR	John Willoughby	95	91	50	46
Volume Expander	Apex Electronics	50	47	5	2
VU Meter	Apex Electronics	50	47	5	2
Zoom Lens	Camera Tech Inc.	75	71	25	21
6 Electrostatic Mats	Bob's Lumber Company	60	18	12	(30)
Cabinet	SP Sales Company	125	118	60	53
Cabinets and Chairs	Don's Furniture and Appliance Store	2,000	1,893	505	398
Carousel Rack	Camera Tech Inc.	75	71	25	21
Clean Air Work Station	Bob's Lumber Company	150	45	8	(97)
Desk	Cash Sale	100	95	25	20
Desk	Hemet Variety	250	237	100	87

Schedule 7-4

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
File Cabinet	William MacDonald	124	86	70	32
File Cabinet	Oscar Singer	124	86	40	2
File Cabinet	Denis Nguyen	124	86	65	27
File Cabinet	Monica M. Cisek	124	86	75	37
File Cabinets	The Carlyle Group	3,830	2,680	2,170	1,020
File Cabinets	Sterling Management	494	346	270	122
File Cabinets	Simon's Pharmacy	371	259	110	(2)
File Cabinets	Zolatone	371	259	200	88
File Cabinets	Pam Moniz	247	173	75	1
File Cabinets	Hue T. Chu	247	173	140	66
File Cabinets	Greenberg & Jackson	247	173	140	66
File Cabinets	Michael J. Soldano, Jr.	247	173	140	66
File Cabinets	Don's Furniture and Appliance Store	2,500	2,367	250	117
File Cabinets	Carolyn Holt	124	86	70	32
File Cabinets	Holt Maintenance Co.	247	173	120	46
File Cabinets	Hemet Variety	1,190	1,126	105	41
File Cabinets	Ken Houy	247	173	150	76
File Cabinets	Diane Gaspard	247	173	150	76
File Cabinets	Marian L. Salas	247	173	170	96
Furniture	Hemet Variety	250	237	60	47
Furniture	Bob's Lumber Company	250	237	60	47

Schedule 7-5

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Furniture	Cash Sale	1,000	947	400	347
Furniture	Cash Sale	650	615	270	235
Jacuzzi	Bill Henry Pools	5,000	4,733	1,000	733
Office Chair	John Horwich	319	128	50	(141)
Office Furniture	Don's Furniture and Appliance Store	250	237	100	87
Office Furniture	Don's Furniture and Appliance Store	580	549	250	219
Office Tables	Cash Sale	800	757	350	307
Pipe Parts	Bob's Lumber Company	30	3	4	(23)
Utility Cart	Bob's Lumber Company	125	63	4	(58)
Box of assorted nails	Bob's Lumber Company	4	1	1	(2)
Box of screws	Bob's Lumber Company	4		1	(3)
Door	Bob's Lumber Company	75	8	4	(63)
Electric Wire	Cash Sale	1,500	1,420	500	420
Renovation Items	Cash Sale	520	52	100	(368)
Scrap Copper Cable	Cash Sale	1,000	947	346	293
Scrap Copper Wire	Cash Sale	800	757	117	74
Scrap Items	Cash Sale	100	10	35	(55)
Window	Bob's Lumber Company	65	7	3	(55)
GMC Truck	Sunset Enterprises	11,800	11,800	4,500	4,500

Schedule 7-6

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
International Flatbed Truck	A-1 Auto Wrecking	10,000	10,000	400	400
Mazda	Cash Sale	200	200	200	200
Motor Vehicle (totalled in accident)	Insurance company	8,259	1,672	6,990	403
Nissan	Gordon Bolstad	9,892	8,243	2,800	1,151
Nissan	Colonial Leasing Corp.	8,036	8,036	2,200	2,200
Nissan Pickup	Cash Sale	8,124	8,124	600	600
Nissan Sedan	Kreg Laughlin	9,655	9,655	150	150
Nissan Sentra	John Willoughby	9,308	7,757	2,800	1,249
Van	A-1 Auto Wrecking	2,000	2,000	350	350
Van	A-1 Auto Wrecking	3,500	3,500	350	350
Van (black)	Marcello's Used Cars	3,000	3,000	1,900	1,900
Van (grey)	Cash Sale	2,000	2,000	1,500	1,500
Van (stolen - insurance claim)	Group Interstate Company	15,440	2,573	11,697	(1,170)
Realized Gain on Foreign Currency Conversion to US \$	Commercial Banks				41,775
					----- \$ 67,563 =====

Schedule 7-7

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-89

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Fan	Giovanna Landini	35	29	25	19
Film Editing Equipment	L & M Editorial Repair, Inc.	261	183	110	32
Fujitsu Disk Drive	Cash Sale	10,248	5,124	10,403	5,279
Microfiche Camera	Microforms, Australia	8,425	8,425	368	368
Micrometer	Quality Control	26	18	11	3
Office Equipment	Cash Sale	119	83	50	14
Office Equipment	Cash Sale	238	167	100	29
Phone System	Church of Scientology of California	28,902	2,890	15,000	(11,011)
Photocopier Lease Converted to Lease Purchase	Mid-Atlantic Leasing	9,872	2,961	3,565	(3,345)
Showchron Editing Machine	Leonard Martinez Ramirez	1,500	1,050	800	350
Shredder	B&S Systems	10,394	5,197	4,500	(697)
Tape Deck	Justa de Villiers	126	105	90	69
Tape Decks	Coast Recording Equipment Supplies Inc.	900	810	260	170
Tape Decks	Church of Scientology of California	140	117	100	77
Technics Cassette Player	Steve Coakley	150	109	75	34
Threshold Amplifier	Russel A. Carnes	800	560	200	(40)
Victor Fire Safe	Locksmith	500	375	175	50

Schedule 8-1

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-89

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Video Equipment	Julie Ann Freedburg	279	233	200	154
Video Equipment	Alan Cartwright	489	409	350	270
Video Equipment	Giovanna Landini	489	409	350	270
20 Office Chairs	International Hubbard Ecclesiastical League of Pastors	698	584	500	385
File Cabinets	Citizens Commission on Human Rights	1,168	237	500	(431)
File Cabinets	Bridge Publications, Inc.	356	249	150	43
File Cabinets	Citizens Commission on Human Rights	698	583	500	385
Lamp	Carol Martiniano	7	6	5	4
Lamps	Klaus Buchele	42	35	30	23
Office Equipment	Church of Scientology of California	419	350	300	231
Office Equipment	Michael McMahan	5,308	4,435	3,800	2,927
Office Furniture	McMahan Desk Inc.	145	121	104	80
1984 Dodge	Colonial Honda	15,132	15,132	2,000	2,000
Ford Backhoe	Corwin Ranch	5,000	3,750	2,500	1,250
Fork Lift	N/A Scrapped	2,000	1,400		(600)
Honda Motorbike	Cash Sale	750	696	75	21
International 1600 Dump Truck	S.M. Singletary	5,000	5,000	300	300
Mazda (silver)	Gary Conley	1,000	833	100	(67)

Schedule 8-2

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-89

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Nissan Pickup	Valley Auto Salvage	8,240	8,117	225	102
Pickup Truck	Valley Auto Salvage	3,000	3,000	225	225
Tractor	John Coute	1,200	900	220	(80)
Yamaha Roverbike	Walter Wilkins	1,087	716	300	(72)
Realized Loss on Foreign Currency Conversion to US \$	Commercial Banks				(27,287)

					(\$ 28,466)
					=====

Schedule 8-3

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-88

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

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Printing Equipment	Firestone Leasing	4,800	1,440	4,715	1,355
Speakers	Marc Yager	5,000	2,500	1,485	(1,015)
Speakers	Elon Pocker	3,125	1,563	300	(1,262)
Electronic Equipment	RTC, Ken Mortensen, Tori Schell	6,000	3,000	1,689	(1,311)
VCR	Cleve Carlson	500	250	20	(230)
Recording Equipment & Tape	Coast Recording Equipment Supplies Inc.	5,000	2,500	1,211	(1,289)
Datsun	N/A Scrapped	1,800	1,500		(300)
4 Datsun 210s	Marcel Contant, Evelyn Borglin, Carolyn Buri, Page Wright	14,200	14,200	3,450	3,450
Bulldozer	Cash sale	25,580	12,790	4,717	(8,073)
Flatbed Truck	N/A Scrapped	500	430		(70)
International Bus	N/A Scrapped	2,000	1,660		(340)
Datsun	Franco Bernardi	1,800	1,500	300	0
Datsun	Donna McKay	2,000	1,660	400	60
Datsum 510	Bettina Posten	2,672	2,672	600	600
Motor Vehicle	Cash sale			500	500
Subaru Wagon	Nissan Dealer	1,620	270	875	(475)
Realized Loss on Foreign Currency Conversion to US \$	Commercial Banks				(1,695)
					----- (\$ 10,095) =====

Schedule 9

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

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

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Chiesa Natzionale di Scientology D'Italia	Church Operating Expenses	9,508
Church of Scientology of California	Church Operating Expenses	31,090
Citizens Commission on Human Rights	Operating Expenses	3,135
Scientology Kirche Bayern E.V. (Munich)	Church Operating Expenses	300
	Total	----- \$ 44,033 =====

Schedule 10

Church of Scientology International

Federal I.D. Number 59-2153393

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>
Asociacion Civil de Dianetica (Spain)	Church Operating Expenses	39,615
Association for Better Living and Education	Grant for Social Betterment Programs	377,685
Church of Scientology Advanced Organization Saint Hill Europe & Africa	Church Operating Expenses	106,114
Church of Scientology Incorporated (Australia)	Church Operating Expenses	117,477
Church of Scientology of Alberta	Church Operating Expenses	26,500
Church of Scientology of Ann Arbor	Church Operating Expenses	24,677
Church of Scientology of British Columbia	Church Operating Expenses	60,590
Church of Scientology of Buffalo	Church Operating Expenses	31,079
Church of Scientology of California	Church Operating Expenses	103,622
Church of Scientology of Kansas City	Church Operating Expenses	33,296
Church of Scientology of Kitchener	Church Operating Expenses	2,925
Church of Scientology of Long Island	Church Operating Expenses	32,441
Church of Scientology of Michigan	Church Operating Expenses	50,306
Church of Scientology of New York	Church Operating Expenses	52,520
Church of Scientology of New Zealand	Church Operating Expenses	50,436
Church of Scientology of Ohio	Church Operating Expenses	28,000
Church of Scientology of Orlando, Inc.	Church Operating Expenses	16,134
Church of Scientology of Ottawa	Church Operating Expenses	26,218

Schedule 11-1

Church of Scientology International

Federal I.D. Number 59-2153393

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 of Quebec, Inc.	Church Operating Expenses	40,855
Church of Scientology of Texas	Church Operating Expenses	15,867
Church of Scientology of Toronto	Church Operating Expenses	127,652
Church of Scientology of Winnipeg	Church Operating Expenses	22,350
Church of Scientology Religious Education College, Inc. (UK)	Church Operating Expenses	205,559
Church of Scientology Western United States	Church Operating Expenses	8,100
Citizens Commission on Human Rights	Operating Expenses	149,742
College of Dianetics and Scientology (Tel Aviv)	Church Operating Expenses	12,500
Eglise de Scientology D'Angers	Church Operating Expenses	251,185
Eglise de Scientology de Clermont-Ferrand	Church Operating Expenses	19,499
Eglise de Scientology de Lyon	Church Operating Expenses	46,476
Eglise de Scientology de Paris	Church Operating Expenses	130,117
Eglise de Scientology de Saint-Etienne	Church Operating Expenses	30,775
Eglise de Scientology Geneve	Church Operating Expenses	54,506
Hubbard Foundation Scotland	Church Operating Expenses	35,900
Instituto de Dianetica (Lisbon)	Church Operating Expenses	18,305
Scientologi Kirken Norge (Oslo)	Church Operating Expenses	77,986
Scientologi Kyrkan I Goteborg	Church Operating Expenses	69,848

Schedule 11-2

Church of Scientology International

Federal I.D. Number 59-2153393

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>
Scientologi Kyrkan I Malmo	Church Operating Expenses	37,212
Scientologi Kyrkan I Stockholm	Church Operating Expenses	245,189
Scientology Kirche Basel	Church Operating Expenses	91,069
Scientology Kirche Berlin E.V.	Church Operating Expenses	108,988
Scientology Kirche Celebrity Centre Hamburg E.V.	Church Operating Expenses	47,916
Scientology Kirche Dusseldorf E.V.	Church Operating Expenses	40,930
Scientology Kirche Hamburg E.V.	Church Operating Expenses	16,230
Scientology Kirche Osterreich (Vienna)	Church Operating Expenses	51,275
Scientology Kirken Jylland (Denmark)	Church Operating Expenses	48,654
Scientology Kirken Kobenhavn	Church Operating Expenses	42,672
	Total	\$ 3,226,992

Schedule 11-3

Church of Scientology International

Federal I.D. Number 59-2153393

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>
Asociation Cultural de Dianetica (Valencia, Venezuela)	Church Operating Expenses	20,025
Church of Scientology Advanced Organization Saint Hill Europe & Africa	Church Operating Expenses	2,000
Church of Scientology Incorporated (Australia)	Church Operating Expenses	29,124
Church of Scientology of Ann Arbor	Church Operating Expenses	10,344
Church of Scientology of Kansas City	Church Operating Expenses	755
Church of Scientology of New York	Church Operating Expenses	1,500
Church of Scientology of New Zealand	Church Operating Expenses	38,655
Church of Scientology of Winnipeg	Return of Prior Contribution	(726)
Church of Scientology Religious Education College, Inc. (UK)	Church Operating Expenses	16,209
Church of Scientology Religious Trust	Contribution	200
Church of Scientology Western United States	Church Operating Expenses	10,828
Citizens Commission on Human Rights	Operating Expenses	219,542
Scientologi Kyrkan I Goteborg	Church Operating Expenses	6,832
Scientologi Kyrkan I Malmo	Church Operating Expenses	7,040
Scientologi Kyrkan I Stockholm	Church Operating Expenses	2,574
Scientology Kirche Bayern E.V. (Munich)	Church Operating Expenses	24,458
Scientology Kirche Bern	Church Operating Expenses	27,248

Schedule 12-1

Church of Scientology International

Federal I.D. Number 59-2153393

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>
Scientology Kirken Jylland (Denmark)	Church Operating Expenses	3,100
	Total	----- \$ 419,708 =====

Schedule 12-2

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-88

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

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Church of Scientology of Boston Inc.	Church Operating Expenses	3,214
Church of Scientology of Illinois	Church Operating Expenses	7,165
Church of Scientology of Orange County	Church Operating Expenses	33,000
Church of Scientology of the Valley	Church Operating Expenses	10,586
Church of Scientology Religious Education College, Inc. (UK)	Return of Prior Contribution	(3,600)
Church of Scientology Western United States	Church Operating Expenses	53,719
Citizens Commission on Human Rights	Operating Expenses	111,010
Scientology Kirche Bayern E.V. (Munich)	Return of Prior Contribution	(1,147)

	Total	\$ 213,947
		=====

Schedule 13

Church of Scientology International

Federal I.D. Number 59-2153393

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>
Mark Rathbun	Trustee	As necessary	0
Marc Yager	Trustee	As necessary	0
Michael Sutter	Trustee	As necessary	0
* Mark Ingber	Trustee	As necessary	2,395
* John Eastment	Trustee	As necessary	2,445
* Guillaume Lesevre	Director	As necessary	2,170
* Jens Uhrskov	Director	As necessary	2,060
* Kurt Weiland	Director	As necessary	2,645
* Michael Rinder	Director	As necessary	4,025
* Catherine Rinder	Director	As necessary	5,165
* Stephanie Horwich	Director	As necessary	2,060
* Heber Jentzsch	President	As necessary	2,402
* Brian Anderson	Vice-President	As necessary	2,056
* Lynn Farny	Secretary	As necessary	2,383
* Jonathan Epstein	Treasurer	As necessary	2,053
* Leslie Browning	Assistant Secretary	As necessary	2,009

			\$ 33,868
			=====

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

Schedule 14

Church of Scientology International

Federal I.D. Number 59-2153393

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>
Mark Rathbun	Trustee	As necessary	0
Marc Yager	Trustee	As necessary	0
Ray Mithoff	Trustee	As necessary	0
Michael Sutter	Trustee	As necessary	0
* Mark Ingber	Trustee	As necessary	4,647
* John Eastment	Trustee	As necessary	2,090
* Jeffrey Walker	Trustee	As necessary	1,596
* Guillaume Lesevre	Director	As necessary	4,193
* Jens Uhrskov	Director	As necessary	1,470
* Michael Rinder	Director	As necessary	4,203
* Barbara Newton	Director	As necessary	1,949
* Janis Grady	Director	As necessary	525
* Heber Jentzsch	President	As necessary	2,486
* Brian Anderson	Vice-President	As necessary	2,241
* Lynn Farny	Secretary	As necessary	2,742
* Jonathan Epstein	Treasurer	As necessary	2,820
* Leslie Browning	Assistant Secretary	As necessary	2,437

\$ 33,399
=====

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

Schedule 15

Church of Scientology International

Federal I.D. Number 59-2153393

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>
Mark Rathbun	Trustee	As necessary	0
Marc Yager	Trustee	As necessary	0
Ray Mithoff	Trustee	As necessary	0
* Mark Ingber	Trustee	As necessary	9,276
* Jeffrey Walker	Trustee	As necessary	4,273
* Guillaume Lesevre	Director	As necessary	10,908
* Jens Uhrskov	Director	As necessary	6,618
* Michael Rinder	Director	As necessary	5,454
* Barbara Newton	Director	As necessary	6,167
* Janis Grady	Director	As necessary	7,190
* Thomas Ashworth	Director	As necessary	4,903
* Heber Jentzsch	President	As necessary	2,165
* Brian Anderson	Vice-President	As necessary	1,842
* Lynn Farny	Secretary	As necessary	1,988
* Jonathan Epstein	Treasurer	As necessary	5,053
* Leslie Browning	Assistant Secretary	As necessary	2,024

			\$ 67,861
			=====

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

Schedule 16

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-88

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

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Mark Rathbun	Trustee	As necessary	0
Marc Yager	Trustee	As necessary	0
Ray Mithoff	Trustee	As necessary	0
* Mark Ingber	Trustee	As necessary	11,011
* Jeffrey Walker	Trustee	As necessary	10,346
* Guillaume Lesevre	Director	As necessary	10,835
* Jens Uhrskov	Director	As necessary	13,036
* Thomas Ashworth	Director	As necessary	11,979
* Michael Rinder	Director	As necessary	6,376
* Janis Grady	Director	As necessary	11,534
* Heber Jentzsch	President	As necessary	2,725
* Brian Anderson	Vice-President	As necessary	1,903
* Lynn Farny	Secretary	As necessary	2,460
* Nicholas McNaughton	Secretary	As necessary	1,093
* Jonathan Epstein	Treasurer	As necessary	7,015
* Leslie Browning	Assistant Secretary	As necessary	2,218

			\$ 92,531
			=====

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

Schedule 17

Church of Scientology International

Federal I.D. Number 59-2153393

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	238,171
Bank Charges	58,872
Canteen	508,950
Cleaning & Laundry	116,413
Cost of Goods Sold	3,126,276
Dissemination	10,963,658
Employer Payroll Taxes	22,047
Equipment Rental	112,050
Film & Video Production Expenses	2,214,614
GOLD Sales & Service Representatives Support	148,625
Insurance	1,068,581
Legal & Professional Fees	10,502,542
Licenses, Fees & Dues	32,500
Office & Administration	545,383
Payments to RTC for Trademark Maintenance Pursuant to Trademark License	2,833,376
Postage & Shipping	2,403,465
Printing & Publications	7,205,747
Production Supplies	166,258
Property Tax	273,255
Religious Books & Materials Sales & Other Commissions	11,876
Repairs & Maintenance	777,188
Royalties	2,139,580
Sales Tax	110
Staff Enhancement Expenses and Materials	236,515
Staff Room & Board and Other Benefits	5,084,179
State Franchise Tax	2,400
Telephone, Telex & Facsimile	626,729
Travel	2,445,021
Uniforms	639,345

	\$ 54,503,726
	=====

Schedule 18

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 22 Other Expenses

Other Expenses

	<u>Amount</u>
Audit & Accountancy Fees	195,318
Bank Charges	78,720
Canteen	466,041
City Business Tax	161
Cleaning & Laundry	131,876
Cost of Goods Sold	5,823,191
Dissemination	3,082,048
Employer Payroll Taxes	5,003
Equipment Rental	532,979
Film & Video Production Expenses	550,264
Insurance	517,157
Legal & Professional Fees	8,131,408
Licenses, Fees & Dues	28,986
Office & Administration	545,063
Payments to RTC for Trademark Maintenance Pursuant to Trademark License	2,753,569
Postage & Shipping	2,011,552
Printing & Publications	5,573,990
Property Tax	201,207
Religious Books & Materials Sales Commissions	131
Repairs & Maintenance	514,922
Royalties	852,430
Staff Enhancement Expenses and Materials	143,469
Staff Room & Board and Other Benefits	4,815,136
State Franchise Tax	800
Telephone, Telex & Facsimile	931,575
Travel	1,607,029
Uniforms	1,081,607

	\$ 40,575,632
	=====

Schedule 19

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 22 Other Expenses

Other Expenses

Amount

Audit & Accountancy Fees	449,236
Bank Charges	75,477
Canteen	295,613
Cleaning & Laundry	58,421
Cost of Goods Sold	8,638,162
Dissemination	3,377,534
Employer Payroll Taxes	3,651
Equipment Rental	440,883
Federal Corporate Income Tax	1,808
Film & Video Production Expenses	643,222
Insurance	657,995
Legal & Professional Fees	7,848,960
Licenses, Fees & Dues	33,191
Office & Administration	571,136
Payments to RTC for Trademark Maintenance Pursuant to Trademark License	2,392,000
Postage & Shipping	2,406,298
Printing & Publications	5,024,034
Property Tax	315,421
Religious Books & Materials Sales Commissions	248
Repairs & Maintenance	356,376
Royalties	519,218
Staff Enhancement Expenses and Materials	35,095
Staff Room & Board and Other Benefits	4,966,484
State Franchise Tax	1,800
Telephone, Telex & Facsimile	1,147,099
Travel	1,523,153
Uniforms	698,511

	\$ 42,481,026
	=====

Schedule 20

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	562,438
Bank Charges	73,674
Cleaning & Laundry	44,424
Cost of Goods Sold	8,044,718
Dissemination	5,628,007
Equipment Rental	188,167
Film & Video Production Expenses	715,659
Insurance	438,512
Legal & Professional Fees	7,500,052
Licenses, Fees & Dues	1,089
Office & Administration	515,792
Payments to RTC for Trademark Maintenance Pursuant to Trademark License	2,420,272
Postage & Shipping	1,544,281
Printing & Publications	3,997,061
Property Tax	7,526
Religious Books & Materials Sales Commissions	539
Repairs & Maintenance	561,933
Royalties	5,901
Staff Enhancement Expenses and Materials	66,794
Staff Room & Board and Other Benefits	3,992,114
State Franchise Tax	600
Telephone, Telex & Facsimile	1,538,403
Travel	2,247,340
Uniforms	3,475,149

	\$ 43,570,445
	=====

Schedule 21

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 4 Bonds and Notes Receivable

<u>Name of Borrower</u>	<u>Obligation</u>	<u>Rate of Return</u>	<u>Due Date</u>	<u>Amount</u>
Association for Better Living and Education	Loan for Narconon Chilocco Rehabilitation Center Operating Expenses	Interest-free	None	74,277
Church of Scientology Celebrity Centre International	Loan for Renovations of Church Premises	Interest-free	None	830,580
Church of Scientology Creative Mission of Las Vegas	Loan for Church Operating Expenses	Interest-free	None	3,438
Church of Scientology of Ann Arbor	Loan for Church Operating Expenses	Interest-free	None	3,786
Church of Scientology of Florida, Inc.	Loan for Church Operating Expenses	Interest-free	None	1,131
Church of Scientology of Kitchener	Loan for Church Operating Expenses	Interest-free	None	5,775
Church of Scientology of Michigan	Loan for Church Operating Expenses	Interest-free	None	1,086
Church of Scientology of Ohio	Loan for Church Operating Expenses	Interest-free	None	1,045
Church of Scientology of Orlando, Inc.	Loan for Church Operating Expenses	Interest-free	None	4,366
Church of Scientology of the Valley	Loan for Church Operating Expenses	Interest-free	None	21,420
Church of Scientology of Toronto	Loan for Church Operating Expenses	Interest-free	None	8,835
Church of Scientology of Toronto	Loan for Church Operating Expenses	Interest-free	None	923

Schedule 22-1

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 4 Bonds and Notes Receivable

<u>Name of Borrower</u>	<u>Obligation</u>	<u>Rate of Return</u>	<u>Due Date</u>	<u>Amount</u>
Church of Scientology Religious Education College, Inc. (UK)	Loan for Church Operating Expenses	Interest-free	None	51,925
Alex Lynas-Jones	Loan to Staff Member	Interest-free	None	305
Beth Brown	Loan to Staff Member	Interest-free	None	1,218
Caroline Heinrich	Loan to Staff Member	Interest-free	None	1,540
Chris Zarcone	Loan to Staff Member	Interest-free	None	20
David Medina	Loan to Staff Member	Interest-free	None	2,785
Gerald Duncan	Loan to Staff Member	Interest-free	None	3,611
Gerda Herrara	Loan to Staff Member	Interest-free	None	1,574
James Vannier	Loan to Staff Member	Interest-free	None	1,500
Jason Bennick	Loan to Staff Member	Interest-free	None	5,400
Joseph Caneen	Loan to Staff Member	Interest-free	None	423
Karen Dipple	Loan to Staff Member	Interest-free	None	1,000
Kathleen Kehrli	Loan to Staff Member	Interest-free	None	656
Mick McFarland	Loan to Staff Member	Interest-free	None	780
Niklas Rakhonen	Loan to Staff Member	Interest-free	None	1,500
Patricia Helmer	Loan to Staff Member	Interest-free	None	10
Su Johnson	Loan to Staff Member	Interest-free	None	819
Thomas Whittle	Loan to Staff Member	Interest-free	None	384
Tony & Sarah Baziuk	Loan to Staff Member	Interest-free	None	1,059
Tori Schell	Loan to Staff Member	Interest-free	None	166

Schedule 22-2

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 4 Bonds and Notes Receivable

<u>Name of Borrower</u>	<u>Obligation</u>	<u>Rate of Return</u>	<u>Due Date</u>	<u>Amount</u>
Richard & Victoria Aznaran	Loan to Former Staff Member	5%	April 1997	20,000

Total \$ 1,053,337
=====

Schedule 22-3

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 8 Depreciable and Depletable Assets

<u>Description of Asset</u>	<u>Cost</u>	<u>Accumulated Depreciation/ Amortization</u>	<u>Book Value</u>
Exhibition Display Fixtures	3,307,113	236,222	3,070,891
Films	8,579,018	4,255,178	4,323,840
Furniture & Equipment	35,576,544	24,956,994	10,619,550
Improvements to Leased Land	13,204,408	1,477,021	11,727,387
Leasehold Improvements	27,431,174	5,505,253	21,925,921
Motor Vehicles	961,559	665,589	295,970
Software	484,327	144,950	339,377
	-----	-----	-----
	\$ 89,544,143	\$ 37,241,207	\$ 52,302,936
	=====	=====	=====

Schedule 23

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 10 Other Assets

<u>Other Assets</u>	<u>Amount</u>
Backup Withholding Tax deducted by Bank	1,088
Deposit with All Pure for Chlorine Bottles	300
Deposit with Smooke Family Trust for Warehouse Rent	4,000
Deposit with William J. Davis Inc. on Staff Berthing Apartment in DC	415
Deposit with CAJ Associates on DC Office Rent	5,300
Deposit with Salon One for Equipment	214
Deposit with Modulaire for Rented Trailers	13,800
Deposit with Devonshire for Staff Berthing Apartments	2,000
Deposits with Southern California Gas Company for Gas	18,750
Deposits with Southern California Edison for Electricity	101,800
Bond for IRS FICA Taxes	217,311
Assets not placed in Service	322,326
Construction in Progress	1,302,134
Land Improvements in Progress	327,716
Security Bonds for Construction	129,015
Sales Tax Deposit with State Board of Equalization	2,975
Deposit with NEC for new Phone System	233,788
Deposit with Pacific Bell for Telephone Equipment	800
Deposit with GTE for Telephone Line	1,850

	\$ 2,685,582
	=====

Schedule 24

Church of Scientology International

Federal I.D. Number 59-2153393

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 14 Mortgages and Notes Payable

<u>Name of Lender</u>	<u>Purpose</u>	<u>Interest Rate</u>	<u>Repayment Terms</u>	<u>Balance</u>	<u>Original Amount</u>
Associates Capital	Purchase of Radios	19.2%	Monthly	17,849	25,491
Building Management Services	Religious program	Interest-free	None	738,918	1,243,468
Church of Scientology Religious Trust	Religious program	Interest-free	None	7,634,659	7,635,595
Church of Scientology Religious Trust	Religious program	9%	Short term	1,025,000	1,025,000
Inland S&L for JR Pipeland	Construction Settlement	N/A	Per settlement	11,128	25,000
				----- \$ 9,427,554 =====	

Schedule 25

Schedule A.—Churches

- 1** Provide a brief history of the development of the organization, including the reasons for its formation.

See page Sch - A1

- 2** Does the organization have a written creed or statement of faith? ☒ Yes ☐ No
If "Yes," attach a copy. See Bylaws, Article 4, Exhibit 4.

- 3** Does the organization require prospective members to renounce other religious beliefs or their membership in other churches or religious orders to become members? ☐ Yes ☒ No
But see page Sch A1

- 4** Does the organization have a formal code of doctrine and discipline for its members? ☒ Yes ☐ No
If "Yes," describe. See pages Sch A2-A3.

- 5** Describe your form of worship and attach a schedule of your worship services.

See page Sch A3.

- 6** Are your services open to the public? ☒ Yes ☐ No
If "Yes," describe how you publicize your services and explain your criteria for admittance.

See page Sch A3.

- 7** Explain how you attract new members.

See pages Sch A3 - A4.

- 8 (a)** How many active members are currently enrolled in your church?
There are approximately 8 million active Scientologist worldwide.

- (b)** What is the average attendance at your worship services? Varies from church to church.
The average attendance at CSFSO is 1,000 at any given time; the average attendance at a Class V church may range from 50 to 900.

- 9** In addition to your worship services, what other religious services (such as baptisms, weddings, funerals, etc.) do you conduct?

Baptisms ("Naming Ceremonies"), weddings, funerals, ordination of ministers, ceremonies to swear in new Sea Org members.

Schedule A.—Churches (Continued)

See page Sch-A4

10 Does the organization have a school for the religious instruction of the young? ☒ Yes ☐ No

11 Were your current deacons, minister, and pastor formally ordained after a prescribed course of study? ☒ Yes ☐ No

12 Describe your religious hierarchy or ecclesiastical government.

See attached statement.

13 Does your organization have an established place of worship? ☒ Yes ☐ No

If "Yes," provide the name and address of the owner or lessor of the property and the address and a description of the facility.

See page Sch-A4.

If you have no regular place of worship, state where your services are held and how the site is selected.

14 Does (or will) the organization license or otherwise ordain ministers (or their equivalent) or issue church charters? ☒ Yes ☐ No

If "Yes," describe in detail the requirements and qualifications needed to be so licensed, ordained, or chartered.

See pages Sch A4 - A5.

15 Did the organization pay a fee for a church charter? ☐ Yes ☒ No

If "Yes," state the name and address of the organization to which the fee was paid, attach a copy of the charter, and describe the circumstances surrounding the chartering.

16 Show how many hours a week your minister/pastor and officers each devote to church work and the amount of compensation paid each of them. If your minister or pastor is otherwise employed, indicate by whom employed, the nature of the employment, and the hours devoted to that employment.

Ministers who serve on staff of Scientology churches that are Sea Org organizations generally devote approximately 11-1/2 hours per day to their duties and another 2-1/2 hours auditing, training in the Scientology scriptures, or training in their religious duties. Scientology ministers who are Sea Org members generally live communally and receive a weekly allowance of \$50. Ministers of non-Sea Org churches devote an average of 9 hours per day and 2-1/2 hours of religious study.

Schedule A.—Churches (Continued)

Will any funds or property of your organization be used by any officer, director, employee, minister, or pastor for his or her personal needs or convenience?

☐ Yes☒ No

If "Yes," describe the nature and circumstances of such use.

18 List any officers, directors, or trustees related by blood or marriage.

Mike Rinder and Cathy Rinder, both directors of CSI, are husband and wife.

19 Give the name of anyone who has assigned income to you or made substantial contributions of money or other property. Specify the amounts involved.

No individuals have assigned income to or made substantial contributions to CSI, though L. Ron Hubbard assigned rights to the Scientology religious marks and use of the advanced technology in the United States to Religious Technology Center in 1982.

Instructions

Although a church, its integrated auxiliaries, or a convention or association of churches is not required to file Form 1023 to be exempt from Federal income tax or to receive tax deductible contributions, such an organization may find it advantageous to obtain recognition of exemption. In this event, you should submit information showing that your organization is a church, synagogue, association or convention of churches, religious order or religious organization that is an integral part of a church, and that it is carrying out the functions of a church.

In determining whether an admittedly religious organization is also a church, the Internal Revenue Service does not accept any and every assertion that such an organization is a church. Because beliefs and practices vary so widely, there is no single definition of the word "church" for tax purposes. The Internal Revenue Service considers the facts and circumstances of each organization applying for church status.

The Internal Revenue Service maintains two basic guidelines in determining that an organization meets the religious purposes test:

- (a) that the particular religious beliefs of the organization are truly and sincerely held, and

- (b) that the practices and rituals associated with the organization's religious beliefs or creed are not illegal or contrary to clearly defined public policy.

In order for the Internal Revenue Service to properly evaluate your organization's activities and religious purposes, it is important that all questions in this Schedule are answered accurately.

The information submitted with this Schedule will be a determining factor in granting the "church" status requested by your organization. In completing the Schedule, the following points should be considered:

- (a) The organization's activities in furtherance of its beliefs must be exclusively religious.
- (b) An organization will not qualify for exemption if it has a substantial nonexempt purpose of serving the private interests of its founder or the founder's family.

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Page SCH-A1

Schedule A, Question 1 - History of Development of the Organization

In the three decades preceding CSI's formation the legal and organizational structure of Scientology had grown largely without regard to the ecclesiastical structure. In 1981 and 1982 the legal structure was brought into alignment with the ecclesiastical structure by the establishment of several new organizations (including CSI) to place functions that belong at different levels of the hierarchy in separate organizations and to separate organizations holding ecclesiastical management functions from organizations directly ministering religious services.

CSI was established on November 20, 1981 as part of this reorganization for the sole purpose of succeeding Church of Scientology of California as the Mother Church of the Scientology faith and exercising ecclesiastical authority as to the practice and propagation of the religion throughout the world. Also established as part of this reorganization were Church of Scientology Flag Service Organization, Inc., Scientology Missions International, Bridge Publications Inc., International Hubbard Ecclesiastical League of Pastors, and Religious Technology Center, and several Class V churches. (See the attached statement.)

Schedule A, Question 3 - Renunciation of Beliefs of or Membership in Other Churches or Religious Orders

The Church of Scientology has no policy or Scriptural mandate that requires Scientologists to renounce other religious beliefs or membership in other churches or religious orders. As a practical matter Scientologists usually become fully involved with the Scientology religion to the exclusion of any other faith. Scientology Scriptures, auditing and training provide the answers to the fundamental questions of their existence.

Thus a Scientologist who grew up in the Jewish faith who continues membership with the synagogue he grew up in and occasionally attends synagogue services violates no Scientology policy or tenet. On the other hand, such a person is not permitted to mix the practices of another faith into his practice and understanding of Scientology in such a way as to alter orthodox Scientology in any way.

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Schedule A, Question 4 - Formal Code of Doctrine and Discipline

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

The basic tenet of the Scientology religion is that man is an immortal spirit who is basically good and ethical who has lived through countless previous lifetimes and who will live again and again. Although he has a mind and a body, he is himself a spiritual being. The ultimate goal of Scientology is "a civilization without insanity, without criminals and without war, where the able can prosper and honest beings can have rights, and where Man is free to rise to greater heights."

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

Scientology is an exact faith, and a fundamental doctrine of the religion is that its religious services must be orthodox. It holds that spiritual salvation can be attained if, and only if, the path to salvation outlined in the Scripture's religious technology is followed without deviation.

Scientology doctrine also includes a code of social conduct by which mankind can accomplish the Scientology goal of a new civilization. This code, generally referred to as the Scientology system of ethics, is enunciated throughout Scientology Scripture both in general principle and actual application. The guidelines and rules of Scientology ethical conduct influence all aspects of a Scientologist's existence.

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Schedule A, Question 4 - Formal Code of Doctrine and Discipline

Scientologists are expected to apply the principles of Scientology ethics to themselves through self-discipline to help them lead ethical and productive lives. Where a Scientologist fails to do so, Scientology Scripture defines a code and justice procedures designed to help individuals stop unethical conduct. The ultimate penalty under Scientology ethics and justice codes is expulsion from the Church.

The highest ecclesiastical official in the Scientology justice system is CSI's International Justice Chief.

Schedule A, Question 5 - Worship Services

Scientologists attain spiritual enlightenment and salvation through auditing and training as described in the response to Question 4 above. Participation in these services raises the individual to higher states of spiritual awareness as defined in the Scripture. Auditing and training are the core religious practices in Scientology.

Churches of Scientology also hold Sunday Services for their parishioners where a minister of the Church speaks concerning some aspect of the Scientology religious technology.

Churches of Scientology minister auditing and training to the public generally between 9:00 AM and 10:30 PM each day, seven days a week. Parishioners receive auditing as appropriate during these periods and often participate in religious training during periods when they are not receiving auditing.

Schedule A, Question 6 - Are Services Open to the Public

Religious services ministered by churches of Scientology are open to the public, although services above introductory levels are limited to Scientologists in good standing with the Mother Church who have fulfilled the requisite lower-levels of Scientology religious services necessary to receive the particular services they wish to participate in.

Schedule A, Question 7 - Methods Used to Attract New Members

As discussed in the attached statement, CSI conducts an extensive dissemination campaign to attract new members that utilizes television, radio and the print-media to introduce millions of people throughout the world to Dianetics and

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Schedule A, Question 7 - Methods Used to Attract New Members

Scientology. CSI also designs, produces and distributes dissemination materials that its subordinate churches in their own efforts use to attract new members.

Schedule A, Question 10 - Religious Instruction of the Young

Study of the Scientology Scripture is available to any person of any age so long as he or she is able to comprehend the information contained in the Scripture. CSI compiles, edits and publishes Scriptural materials for children in order to make the the information more accessible at an early age. Thus religious instruction of children is available at any church of Scientology as soon as the particular child has a suitable level of comprehension.

CSI also has a boarding school near its Hemet, California facility for the children of its staff that teaches Scientology catechism as well as secular subjects. Church of Scientology Western United States has a similar facility located on a rural property north of Los Angeles near Valencia for children of all Sea Org staff at Churches of Scientology in Los Angeles.

Schedule A, Question 13 - Established Place of Worship

All churches of Scientology maintain established places of worship within their premises. They minister auditing in individual sessions conducted one-to-one between a minister and the parishioner in specially-designed private rooms maintained exclusively for this purpose. They minister religious training in large course rooms where parishioners assemble in much larger groups.

Schedule A, Question 14 - Qualifications for Ordination of Ministers

Churches of Scientology ordain ministers. To qualify for ordination a minister must be in good standing with CSI as the Mother Church and must have completed a seminary training which includes: the study of the basic tenets and doctrines of the Scientology religion; study of and application of Scientology religious technology for assisting the sick or injured; study and application of Scientology pastoral counseling for assisting people with marital, familial or other problems; study and application of the Scientology religious ceremonies, including naming ceremonies (i.e., baptisms), marriages and funerals; and

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Schedule A, Question 14 - Qualifications for Ordination of Ministers

study of religion in general, which includes study of the history and basic tenets of the major religions of the world.

Ministerial students receive some auditor training as part of their seminary training and often have been previously trained for ministering auditing. They are encouraged to continue such training after ordination.