

Religion

SECTION E

Magee Wilkes / E2
Clergy Corner / E2

Scientologists claim harassment by IRS

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Tribune religion editor

Saying the Internal Revenue Service harasses and discriminates against their members, Arizona followers of the Church of Scientology have gotten four of the state's congressmen and Sen. John McCain, R-Ariz., to look into their allegations against the IRS.

Scientologists have long waged a bitter battle with the IRS, which has challenged members' tax returns, saying they cannot claim charitable deductions on some money they pay for church-sponsored courses, materials and other costs associated with the 35-year-old organization founded by L. Ron Hubbard. They say IRS agents harass scientologists and are abusive when trying to collect taxes the government agents say they owe.

The Church in Scientology, in turn, has waged a relentless war of printed words calling the IRS "an agency out of control."

Freedom, a slick 40-page quarterly Scientology magazine for "investigative reporting in the public interest," routinely clamors against "IRS abuses" and "IRS' sabotaging Congress' intent." They are leading a crusade with other religious groups against what they see as stepped up intrusion by the IRS into church financial records. They say the IRS is ignoring the Church Audit Procedures Act passed by Congress in 1984 giving churches greater pro-

tection from IRS investigations.

"We have received dozens and dozens of letters, maybe 100, from the Church of Scientology," said Greg Houtz of the Mesa office of Rep. Jay Rhodes, R-Ariz. "We have forwarded the letters on to IRS asking for an explanation."

In the case of *Hernandez vs. Commission of Internal Revenue*, the U.S. Supreme Court ruled 5-2 in 1989 that fixed donations made by parishioners of the Church of Scientology were not tax-deductible.

E.J. Weiler, director of the Employee Plans and Exempt Organizations of the IRS' Operations Division, wrote Rhodes last month, saying certain Scientology organizations "operated exclusively for religious, charitable or other section 501 (c) (3) purposes" qualify for exemption, while others have not.

"The Internal Revenue Service has not expressed or implied a judgment on the merits of Scientology as a religion or the sincerity of the beliefs of its adherents," Weiler wrote. "... the issue in the (*Hernandez*) case was not whether Scientology is a religion, but whether the payments qualified as contributions within the meaning of the Internal Revenue Code."

Weiler likened it to the recent Supreme Court ruling that said parents of Mormon missionaries may not claim deductions for money sent to their children on mission work.

Reps. Jon Kyl, R-Ariz., Bob Stump, R-Ariz., and Morris

Udall, D-Ariz., also have agreed to make inquiries with the IRS after receiving complaints from Scientologists.

"The IRS doesn't single anyone out for discrimination purposes. That is not our role at all," said Steve Yost, spokesman for the Phoenix office of the IRS. "We are not in a position to harass anyone."

"The dispute with the Church of Scientology is over the use of non-profit status, being a recognized exempt organization and being able to solicit donations that would be viewed as tax-deductible," Yost said. "We don't have any problems with any organization soliciting contributions, but for them to be tax-deductible, they have to meet certain standards."

"We are simply asking Congress to demand that the IRS commissioner explain why his agency is singling out church members for harassment and what he is doing to stop it," said Byron Sampson, a Phoenix businessman and Scientologist.

To date, about 350 letters have been written to the IRS by Washington lawmakers in quest of information, said Linda Simmons Hight, spokeswoman for Arizona Scientologists.

She cited an elderly California couple who received a letter from an IRS agent calling Scientology a "sham." The couple filed and won a suit against the IRS for removal of false information from their file, she said. The court ordered \$14,000 in damages.

Another case involved a software company in New Hampshire that employed 170 workers, including 40 Scientologists. "More than 50 percent of the Scientologists have been singled out for an IRS audit, while audits of the non-Scientology employees are closer to the 1 percent rate published by the IRS as its average," Hight said.

Scientology is based on what Hubbard, the prolific science fiction writer, explorer and church founder, called "Dianetics," a philosophy and lifestyle designed to rid people of their "engrams," unconsciously recorded life experiences. Once expunged of engrams, people become what are called "clears."

Dianetics has been described as a science leading to the source of all psychosomatic ills and human aberrations. Hubbard, who founded the church in 1955, believes the mind has two parts: analytical (perceiving, remembering and reasoning) and reactive (a recorder of engrams, completely detailed impressions of periods of pain and trauma in our lives.). By ridding oneself of those engrams and becoming "clear" through a process called "auditing," a person is assured of mental health and self-discovery.

"Auditing is done with an E-Meter, actually a modified Wheatstone Bridge, which measures resistance to electric

Please see **Scientology / E2**

currents," explains J. Gordon Melton in *The Encyclopedia of American Religions*. "The student takes hold of lines connected to the E-Meter, and the instructor, called an auditor, takes him through various drills, all aimed at freeing one from engrams." The process costs several thousand dollars.

Scientology, which calls itself an "applied religious philosophy," has not won favor in the professional mental health community and often appears on cult lists.

The church typically recruits by wide distribution of its colorful, eye-catching literature and its famed 200-question personality profile that goes to a Dianetics Center and invariably shows a person needs Dianetics. Starting with free "public service" lectures, those who join often move through endless series of courses for which they pay fees.