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Okt. 1994



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

August 16, 1994

ASSISTANT COMMISSIONER
EMPLOYEE PLANS AND
EXEMPT ORGANIZATIONS

M-D/15-22/07
Ministerbüro BMFJ

Eingang L-Reg.: 25. Aug.

Bundesminister fuer Frauen und Jugend,
Frau Ministerin
Dr. Angela Merkel
Kennedyallee 105-107
53175 Bonn
Germany

RE: Church of Scientology

Dear Sir or Madam:

Under an agreement with the Church of Scientology International, the United States Internal Revenue Service (IRS) is disseminating to certain offices the enclosed "Description of the Scientology Religion". This document was prepared by the Church of Scientology and is part of the public inspection file maintained by the Internal Revenue Service.

This letter also serves to inform you that the IRS has issued ruling letters recognizing the tax-exempt status of the Church of Scientology International and its subordinate churches and related organizations under section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

As a result of this action, the Internal Revenue Service now recognizes the tax-exempt status of all Churches and Missions of Scientology located in the United States, their related charitable and social benefit organizations, and several large Scientology organizations located outside the United States. These churches and related organizations include:

Religious Technology Center
Church of Spiritual Technology
Church of Scientology International
All United States Churches of Scientology
Scientology Missions International
All United States Missions of Scientology
Church of Scientology Western United States
Church of Scientology Flag Service Organization
Church of Scientology Foundation Flag Ship Service
Organization
International Hubbard Ecclesiastical League of Pastors
Bridge Publications, Inc.



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New Era Publications International, Aps.
International Association of Scientologists
Association for Better Living and Education
The Way to Happiness Foundation
Concerned Businessmen's Association of America
Narconon, Inc.
Applied Scholastics, Inc.
Citizens Commission on Human Rights
National Commission on Law Enforcement and Social Justice
Hubbard College of Administration
Church of Scientology Religious Trust
Scientology International Reserves Trust
Flag Ship Trust

The foregoing Churches of Scientology and their related organizations are exempt from United States federal income tax on the ground that they have established that they are organized and operated exclusively for religious or charitable purposes and that no part of their net earnings inures to the benefit of any private individual. Contributions to those Churches and organizations located in the United States generally qualify for the charitable contribution deduction from United States federal income tax to the maximum extent permitted under the Internal Revenue Code.

You may wish to share this letter and enclosure with other interested and relevant offices within your jurisdiction. Please contact Howard Schoenfeld or Steven Miller of my office at 1111 Constitution Avenue, N.W., by fax at (202) 622-6873, or by phone at (202) 622-5499 or (202) 622-6700, respectively, with any questions.

Sincerely,

James J. McGovern

James J. McGovern

Enclosure
As stated

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