



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
950 L'ENFANT PLAZA SOUTH, S.W.  
WASHINGTON, DC 20024

STANT COMMISSIONER  
(INTERNATIONAL)

DEC 22 1993

Mr. Flemming Paludan  
Regional Director  
Skatteministeriet  
Told - og Skattestyrelsen  
Hermodsgade 8  
Postboks 600  
DK - 2200 Copenhagen N  
DENMARK

Reply Reference: CP:IN:I:O:E

Re: Church of Scientology

Dear Mr. Paludan:

This is to inform you that the United States Internal Revenue Service (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.  
New Era Publications International, Aps.  
International Association of Scientologists  
Association for Better Living and Education

Told- og Skattestyrelsen

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Mr. Flemming Paludan

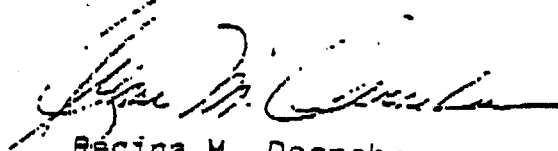
The Way to Happiness Foundation  
Concerned Businessmen's Association of America  
Narconon, Inc.  
Applied Scholastics, Inc.  
Citizens Commission on Human Rights  
National Commission on Law Enforcement and Social  
Justice  
Hubbard College of Administration  
Church of Scientology Religious Trust  
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.

The Internal Revenue Service has agreed to disseminate the enclosed "Description of the Scientology Religion" to all tax treaty partners and all tax information exchange agreement partners. This document was prepared by the Church of Scientology and is included in the public record upon which the Service's determination on exemption was based.

This information is furnished under the provisions of an income tax treaty or a tax information exchange agreement. Its use or disclosure must be governed by the provisions contained therein.

Sincerely,



Regina M. Deanehan

Enclosures  
As stated