

NEW ERA PUBLICATION INTERNATIONAL Aps

FORM 1023 APPLICATION

**Internal Revenue Service**

**Department of the Treasury**

Washington, DC 20224

**New Era Publications  
International Aps  
Store Kongensgade 55  
1264 Copenhagen K, Denmark**

**Person to Contact: J. Retz  
Telephone Number: (202) 622-8100  
Refer Reply to: E:EO:R:2  
Date: 10/1/1983**

**Employer Identification Number: 98-0133543  
Key District: Baltimore, MD  
Accounting Period Ending: December 31  
Foundation Status Classification: 509(a)(3)  
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).

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).

**New Era Publications International Apc**

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.

Contributions to you are not deductible in computing United States income tax. Under section 170(c)(2)(A) of the Code, charitable contributions by donors to organizations formed either outside the United States or under foreign law are not deductible.

Bequests, legacies, devises, or transfers to or for your use are deductible in computing the taxable estate of a deceased resident or citizen of the United States for United States estate tax purposes in the manner and to the extent provided by Code sections 2055 and 2106. Gifts of property to or for your use are deductible in computing the United States gift tax of a resident or citizen of the United States in the manner and to the extent provided for by section 2522 of the Code.

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

**New Era Publications International Aps**

**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 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.

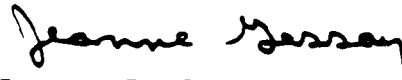
You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service. We are informing your key District Director of this ruling. Because this letter could help resolve any questions about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

New Era Publications International, Inc.

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 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. 1545-0045  
Exemption 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) New Era Publications International ApS		2 Employer identification number (If none, see instructions.) 93 0133543
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.) Store Kongensgade 55		4 Month the annual accounting period ends December 31
1d City or town, state, and ZIP code 1264 Copenhagen K, Denmark		5 Date incorporated or formed December 30, 1976
6 Activity codes (See instructions.) 004 008		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. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

New Era has filed returns for prior years of its operations with Danish taxing authorities.

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.
- 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. Exhibits A - D.

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

 Chairman Board of Directors 8/18/93  
Signature Title or authority of signer Date

For Paperwork Reduction Act Notice, see page 1 of the instructions.

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

**Part II** Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See pages 2A - 2H

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

Sales of Scientology Scripture.

Sales of fictional works by L. Ron Hubbard.

Interest and dividends.

- 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.

See page 2H

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 2A

**Part II, Question 1, Narrative Description of Activities**

New Era Publications International ApS ("New Era") was incorporated to serve as the publishing arm of the Scientology religion outside of the United States and Canada. New Era's primary activities are to disseminate and proselytize the religion of Scientology by publishing and distributing the Scriptures to Scientology churches and missions and their related organizations, and distributing introductory Scriptural texts directly to the public through commercial retailers.

New Era's activities are described in detail below. Detailed information concerning the organizational structure, religious activities and financial affairs of the Scientology ecclesiastical hierarchy and related organizations is contained in the administrative record of the exemption determination proceeding for Church of Scientology International ("CSI"), the Mother Church of the Scientology religion.

Although organized as a Danish for-profit association (which is the equivalent of a corporation in the United States), New Era has operated exclusively for religious purposes throughout its existence. It has never paid any dividends nor unreasonable compensation or other payments to private interests. At all times it operated solely for the benefit of the religion of Scientology.

New Era memorialized this practice in 1988 by amending its bylaws to adopt provisions that comport with the substance of the organizational test of section 501(c)(3) of the Internal Revenue Code. (Exhibit C.) Before 1993 the shares of all of its stock were held at all times in trust for the Scientology religion. Since 1992 the shares of New Era's stock have been owned by International Publications Trust ("IPT"), a religious trust organized and operated exclusively for Scientology religious purposes in accordance with section 501(c)(3). Prior to 1992 New Era's stock was owned by a wholly-owned subsidiary of IPT, Publications Int Limited ("PIL"), a United Kingdom corporation. IPT had to own New Era through this subsidiary corporation because at that time, Danish law did not recognize a trust as a legal entity that could be a shareholder of a Danish corporation. These concerns were gradually resolved with the alignment of corporate law within the European Economic Community, of which Denmark is a member. In 1992 PIL was dissolved and the shares of New Era were transferred to IPT. No dividends based on New Era's stock were ever paid to any shareholder, other organization or individual.



New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 2B

**Part II, Question 1, Narrative Description of Activities**

In 1993 New Era underwent a reorganization at the organizational level to reflect its dedication to religious tax-exempt purposes. Although New Era must continue to operate as a stock corporation prior to filing this application New Era amended its articles of incorporation to add express religious purposes; to restrict eligibility for ownership of its stock only to organizations that are described in section 501(c)(3), recognized as tax exempt in the United States and organized and operated exclusively for purposes of the Scientology religion; and to limit distribution of its assets on dissolution only to such qualified shareholders. In addition, at that time CSI acquired all of New Era's stock from IPT. These amendments enabled New Era to meet the organizational test of section 501(c)(3). (Exhibit B.) At this time New Era also amended its bylaws to delete references to IPT as its parent trust. IPT will dissolve as soon as practicable. (Exhibit D.)

New Era carries out its activities through the following organizations in certain non-U.S. countries in which it has substantial printing and distribution operations or in countries where it is more feasible to operate through a local corporation.

New Era Publications UK Ltd. (United Kingdom)  
New Era Publications Italia S.r.l (Italy)  
New Era Publications Deutschland, GmbH (Germany)  
New Era Publications France SARL  
New Era Publications Japan Inc.  
New Era Dinamica S.A. (Spain)  
New Era Publications Australia Pty. Ltd.  
New Era Publications Group (Russia)  
Era Dinamica Editores S.A. de C.V. (Mexico)  
Importaciones y Exportaciones Nueva Civilizacion S.A.  
de C.V. (Mexico)  
Continental Publications (Pty) Ltd. (South Africa)  
New Era Publications Israel Ltd.

With the exception of the Mexican and South African corporations, each of the foregoing is a wholly-owned subsidiary of New Era. New Era Publications Israel is dormant. (The organizational structure and relationship of these organizations is discussed in more detail in the response to Part II, Question 5.) These are all small organizations with staffs ranging from 2 to 10 individuals.

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 2C

**Part II, Question 1, Narrative Description of Activities**

Scientology Scripture:

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.

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 holds that distribution of Mr. Hubbard's books on Scientology to the public is the most effective method of proselytizing the religion and attracting new parishioners.

Thus the Scientology Scriptures are the heart of the religion and the books and materials that New Era publishes are the basis for Scientology religious practice. Individual churches and missions of Scientology maintain bookstores where their parishioners can obtain copies of the Scriptures.

CSI's Supervision of Scientology Publishing Activities:

As the Mother Church of the Scientology faith, CSI is responsible for ensuring the availability of the Scriptures world-wide. CSI fulfills this duty through an international network of publishing organizations operated exclusively in furtherance of Scientology religious purposes. The two primary organizations in this network are New Era and its subsidiaries, which publish and distribute the Scriptures outside of the United States and Canada, and Bridge Publications, Inc. ("Bridge"), which publishes and distributes the Scriptures in the United States and Canada. (It is anticipated that the areas Bridge will serve in future years will expand to include all countries in North, Central and South America.)

CSI supervises and works closely with New Era to ensure its activities conform with Scientology ecclesiastical policy and forward and accomplish the purposes and goals of the religion. One of the members of CSI's Watchdog Committee, its highest

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 2D

**Part II, Question 1, Narrative Description of Activities**

ecclesiastical body, is directly responsible for ensuring that the Church's international publications network (including New Era) is established and is carrying out its functions and is coordinated with other sectors of the ecclesiastical hierarchy. Other CSI staff personnel responsible for disseminating the Scripture closely supervise New Era's operations, providing technical assistance, programs, and guidance. Prices for Scriptural materials are approved by CSI in accordance with Scientology ecclesiastical policy. (See response to Part III, Question 11a.)

**Copyrights and Licensing Arrangements:**

During his lifetime, Mr. Hubbard held copyrights to the Scientology Scriptural materials and licensed the rights to produce and distribute the Scriptures to various organizations. At present, Mr. Hubbard's testamentary trust (the "Trust") holds his copyrights pending distribution of his estate and is receiving reasonable royalties in exchange for licensing the properties. Mr. Hubbard's testamentary plan requires that these properties be transferred to Church of Spiritual Technology ("CST") if it obtains exemption under section 501(c)(3), or to a Scientology organization whose section 501(c)(3) status already is recognized if CST does not obtain exemption. (CST is filing an application for recognition of its tax exempt status concurrently with this application.) As a result of these limitations on the distribution of Mr. Hubbard's estate, the copyrights in his estate and the royalties they are producing currently are irrevocably dedicated to section 501(c)(3) purposes.

At present, the licensing arrangement pursuant to which New Era and Bridge publish Scientology Scriptural materials runs from Mr. Hubbard's testamentary Trust directly to each of New Era and Bridge. (Copies of the licenses from the Trust to New Era with respect to the publication and distribution of the Scriptures are attached as Exhibits E and F.) The Trust has licensed New Era to use the Scientology religious marks in emblems, insignia, books and publications. (Exhibit G.)

New Era also publishes and distributes fiction works by Mr. Hubbard. Sales of these works constitutes a very small portion of New Era's total sales and results in no net profit. This activity directly forwards New Era's religious purpose of advancing the Scientology religion by making Mr. Hubbard's name well-known and creating interest by the public in his other works, including the

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 2E

**Part II, Question 1, Narrative Description of Activities**

Scriptures. Gross revenue from sales of Mr. Hubbard's fictional works in 1991 amount to less than 1% of New Era's total gross revenue and resulted in a net loss. The balance of New Era's gross revenue was from sales of religious works.

The licensing arrangement for Mr. Hubbard's works of fiction (both literary and audio/visual) runs from the Trust directly to New Era for publication rights outside of the United States and Canada. (Copies of these licenses from the Trust to New Era are attached as Exhibits H and I.)

The Trust and New Era also have entered into various miscellaneous agreements pertaining to the publication and distribution of Mr. Hubbard's biography (Exhibit J); the publication and distribution of photographs of Mr. Hubbard (Exhibit K); the manufacture and distribution of two busts of Mr. Hubbard's likeness (Exhibit L); the publication and distribution each year of a calendar bearing photographs taken by Mr. Hubbard (Exhibit M); the publication and distribution of Writers of the Future short story anthologies (Exhibit N); and artwork used on book covers and illustrations and in promotion (Exhibit O).

New Era's Activities:

New Era has a staff of approximately 70 individuals involved in various functions relating to publishing, promoting and distributing Scientology Scriptures and other literary works by Mr. Hubbard.

New Era staff, working closely with CSI personnel, plan, design and prepare works for publication and then oversee the printing process. CSI maintains a Translations Unit which translates the Scriptures into the many languages of the countries that New Era serves. In order to preserve the orthodoxy of the Scriptures, CSI and New Era work very closely to ensure that all translations published by New Era conform exactly with Mr. Hubbard's original writings.

To date New Era has contracted out the binding, and some of the printing of books but is performing more and more of these functions internally in recent years. New Era plans to acquire larger facilities in the future so that it can carry out the entire manufacturing process in house.

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 2F

**Part II, Question 1, Narrative Description of Activities**

New Era has several staff who work fulltime in maintaining contact with churches and missions of Scientology to ensure that they have all of the books and materials they need to disseminate the religion and to make them aware of new materials. Other New Era staff process orders for books and materials, including locating, packaging and mailing the materials ordered. New Era maintains a large warehouse with an inventory of books and materials to fill such orders.

Other New Era staff are involved with the sale and distribution of introductory Scriptural texts such as Dianetics: The Modern Science of Mental Health and Scientology: The Fundamentals of Thought through commercial bookstores. These staff work closely with and coordinate their campaigns with the broadscale dissemination activities of CSI. In the case of Mr. Hubbard's fictional works, New Era's staff work in concert with personnel of Author Services, Inc. ("ASI") which handles financial and literary affairs for Mr. Hubbard's estate including supervision of the use of its literary properties.

L. Ron Hubbard also authored books and materials on education, drug rehabilitation and morality which New Era publishes and which are used and distributed by Association for Better Living and Education ("ABLE") and social betterment organizations that ABLE supervises. (ABLE has filed an application for recognition of its tax exempt status under section 501(c)(3) concurrently with this application.)

CSI and ABLE personnel have compiled a set of books and materials covering very effective methods Mr. Hubbard developed for drug rehabilitation that are used by Narconon drug rehabilitation centers throughout the world. (Narconon International is a California nonprofit corporation in Los Angeles which has been recognized as exempt under section 501(c)(3) with a group ruling.) Narconon centers outside of the United States and Canada acquire these materials from New Era for use in their drug rehabilitation programs.

CSI and ABLE personnel also compiled a set of books and materials covering Mr. Hubbard's technology on the subject of study and education that are used throughout the world by private schools and by other organizations that are fighting illiteracy. (Applied Scholastics, Inc. is a California nonprofit corporation which has been recognized as exempt under section 501(c)(3) and which has

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 2G

**Part II, Question 1, Narrative Description of Activities**

filed a request for a group ruling.) Schools and educational organizations outside of the United States and Canada purchase these materials from New Era.

New Era has also been licensed directly by the Trust to publish The Way To Happiness, a moral code authored by Mr. Hubbard for use by all members of the general public. The Way to Happiness Foundation ("TWTH"), which is applying for recognition of its section 501(c)(3) status concurrently with this application, uses The Way To Happiness in charitable programs to raise morality in society. New Era has worked closely with TWTH and ABLE in programs to distribute The Way To Happiness in countries outside of the United States and Canada. For example, New Era and TWTH concluded a major campaign resulting in the distribution of approximately 14 million copies of The Way to Happiness in Russia.

New Era staff personnel also carry out all of the executive and administrative functions necessary to operate the organization as well as the support functions of personnel, treasury, communications and the care and welfare of New Era staff. The highest ecclesiastical position at New Era is its Commanding Officer who, together with her deputies and other top executives form its executive council, the highest ecclesiastical body in the organization. Beneath the executive council is an advisory council, comprised of the heads of each of New Era's divisions. These two bodies, subject to ecclesiastical management advice and direction from CSI, direct the day-to-day and week-to-week activities of New Era.

**New Era's Staff Personnel**

New Era is a "Sea Org" organization, which means its staff members belong to the Scientology religious order, the Sea Organization (or the "Sea Org"). To become members of the Sea Org, New Era's staff members must pledge the next billion years of their existence to the Scientology religion.

As members of the Sea Org, New Era's staff live and work in a manner befitting their fundamental and total commitment to the Scientology faith. They live communally in berthing that New Era provides and eat in a communal dining room. They are required to live on New Era's premises, so they can live free of the

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 2H

**Part II, Question 1, Narrative Description of Activities**

distractions of the secular world and be ready to attend to their religious duties at any time during the day or night.

New Era's staff are compensated for their ecclesiastical service with a nominal allowance and small bonuses for good performance of their assigned duties, room and board, medical and dental cost (as needed) and child care or school tuition for children. They also may receive modest commissions from sales of Scientology religious books.

**Part II, Question 3, Fundraising Activities**

New Era works closely with CSI staff personnel who design, plan and carry out broadscale dissemination activities for the Scientology religion, which includes television, radio and print media campaigns to disseminate books by L. Ron Hubbard to the public. New Era staff travel to book fairs and exhibitions and maintain regular contact with trade publications to promote Mr. Hubbard's literary works. New Era disseminates fliers and brochures to churches of Scientology to encourage them to purchase books and materials. (Representative copies of such fliers and brochures are attached as Exhibits P and Q.)

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

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

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

b. Annual Compensation

See pages 3A

See page 3A

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

If "Yes," explain.

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

☒ Yes ☐ No

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

☒ Yes ☐ No

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

See pages 3B - 3C. See also response to Part II, question 1 and Schedule D.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

☐ Yes ☒ No

If "Yes," explain fully and identify the other organizations involved.

**7** Is the organization financially accountable to any other organization?

☒ Yes ☐ No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

See page 3C



New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 3A

**Part II, Question 4, Officers, Directors and Trustees**

**DIRECTORS**

Carl Heldt  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Else Jensen  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Roswitha Korber  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Lena Moatty  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Sylvie Andree Colette Bucher  
Store Kongensgade 55  
1264 Copenhagen K Denmark

**OFFICERS**

Lena Moatty - President  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Thomas Bucher - Vice President  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Ruth Lanciai - Vice President  
Store Kongensgade 55  
1264 Copenhagen K Denmark

New Era has no trustees. CSI appoints its directors as New Era's sole shareholder. None of New Era's officers or directors are compensated for their services as such. Each is a staff personnel of New Era and is compensated for his or her staff work. (See Part IV, Line 17.)

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 3A

**Part II, Question 4, Officers, Directors and Trustees**

DIRECTORS

Carl Heldt  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Else Jensen  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Roswitha Korber  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Lena Moatty  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Sylvie Andree Colette Bucher  
Store Kongensgade 55  
1264 Copenhagen K Denmark

OFFICERS

Lena Moatty - President  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Thomas Bucher - Vice President  
Store Kongensgade 55  
1264 Copenhagen K Denmark

Ruth Lanciai - Vice President  
Store Kongensgade 55  
1264 Copenhagen K Denmark

New Era has no trustees. CSI appoints its directors as New Era's sole shareholder. None of New Era's officers or directors are compensated for their services as such. Each is a staff personnel of New Era and is compensated for his or her staff work. (See Part IV, Line 17.)

New Era Publications International Aps  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 38

**Part II, Question 5, Relationship with Other Organizations**

A discussion of New Era's relationships with CSI, International Publications Trust, Author Services, Inc., Mr. Hubbard's testamentary trust, Bridge, ABLE (and organizations that work with ABLE) and churches of Scientology generally is included in the response to Part II, Question 1. Detailed information on the structure and relationships of churches of Scientology and related organizations in the Scientology ecclesiastical hierarchy is included in CSI's administrative record.

As discussed in the response to Part II, Question 1, New Era carries out its activities in certain countries through subsidiary organizations. The organizations in the United Kingdom, Italy, Germany, France, Japan, Spain, Australia and Russia are all wholly-owned subsidiaries of New Era.

Era Dinamica Editores is a Mexican corporation that publishes and distributes the Scientology Scriptures in Mexico and Central America. Its shares are held by Federacion Mexicana Dianetica, (the Mexican corporation that houses the Scientology ecclesiastical management organization in Mexico and whose members are all local Scientologists) and by staff of the Federacion as the Federacion's nominee (as Mexican law would not permit the Federacion to be the sole shareholder). This structure was advised by legal counsel in Mexico due to legal restrictions on foreign ownership of Mexican corporations. New Era works closely with and provides ecclesiastical direction and management to Era Dinamica Editores as it does with its wholly-owned subsidiaries.

Importaciones y Exportaciones Nueva Civilizacion S.A. de C.V. is a Mexican corporation that coordinates the importation of books from New Era into Mexico, as Mexican law does not permit Dynera (which is tax exempt under Mexican law as a publisher) to conduct this activity.

Continental Publications (Pty) Ltd. is the publications organization for South Africa. New Era had to use a separate entity rather than a subsidiary in South Africa because, until recently, Danish corporations were not allowed to invest in South Africa and because South African law makes it difficult for foreign investors to own South African companies. All the shares of stock of Continental Publications (Pty) Ltd. are owned by South African Publications Trust, a trust formed to benefit the Scientology religion. The Trustees of this trust are all Sea Org members from

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 3C

**Part II, Question 5, Relationship with Other Organizations**

South Africa and a South African attorney.

New Era Publications International ApS Tokyo ("NEP Tokyo") is a second Japanese subsidiary of New Era which was formed in 1990 by a Japanese individual and was licensed by New Era as an additional distributor of New Era's materials. In 1991, New Era terminated the license and acquired the stock of NEP Tokyo, which, although remaining in existence, is wholly dormant.

New Era Publications Israel Limited is a wholly-owned subsidiary in Israel. It has been dormant, however, since 1987.

One of New Era's directors, Carl Heldt, is a trustee of IPT, a trustee of the Flag Ship Trust, a member of the Supervisory Board of Directors of the Foundation Flag Ship Service Organization, a trustee of Scientology International Reserves Trust, a trustee of Trust For Scientologists and a director of the International Association of Scientologists. He also is a director of NEP Japan and NEP Tokyo. Vice President Thomas Bucher is a trustee of IPT.

**Part II, Question 7, Financial Accountability**

While New Era is responsible for and manages its own finances, it recognizes the ecclesiastical authority of CSI with respect to financial matters that affect the religion.

Consequently, New Era presents proposals for approval concerning expenditures from its reserve accounts to CSI's reserves committee. New Era also provides CSI weekly reports as to its financial affairs as well as its other activities. A representative copy of such financial reports is included in CSI's administrative record.

**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." Its building and berthing building furniture and equipment, an inventory of books and materials and rights to use the Scientology marks and to publish the Scientology Scriptures and Mr. Hubbard's fictional works

9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?

☐ Yes ☒ No  
☒ Yes ☐ No

b Is the organization a party to any leases?

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

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 4A and 4B.

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.

But see Page 4A.

12 Does or will the organization attempt to influence legislation?

☐ Yes ☒ No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?

☐ Yes ☒ No

If "Yes," explain fully.

New Era Publications International ApS  
Store Kongensgade 55  
1264 Copenhagen K  
Denmark  
Form 1023

Page 4A

**Part II, Question 9b - Leases**

New Era leases warehouse space from Sampson Transport Company. There is no other relationship with Sampson other than lessor/lessee.

New Era leases part of its building to Scientology Kirken Koberhavn, a Class V church of Scientology.

New Era leases a small residential flat located in its primary office building to a private tenant whose lease predates New Era's acquisition of the building. There is no other relationship than lessor/lessee.

Copies of the relevant leases are included as Exhibits R, S, and T.

**Part II, Questions 11a, Determination of Charges**

All prices for books and materials published by New Era are set pursuant to Church of Scientology policy and must undergo extensive review by and be approved by CSI.

CSI's policy for setting prices includes the criterion that all amounts must be set to enable churches of Scientology to provide the 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 or material involved. This extensive review is ecclesiastically mandated to ensure each proposal meets the following three criteria.

First, the price must be affordable to a broad segment of the general public. Second, the amount must enable New Era to recover the costs of production or delivery of the materials. Third, the amount must be sufficient to enable the New Era to remain operational so it can continue performing its religious functions, replenish stocks if necessary, and expand so it can provide for ever growing church of Scientology congregations.

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

**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.

- 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? N/A  
☐ 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? N/A  
☐ Yes ☒ No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

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 type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A)   | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                              |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B)  | Sections 509(a)(1)<br>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<br>(MUST COMPLETE SCHEDULE C)  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                            |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1).  | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                              |
| (e) <input checked="" 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)<br>(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)<br>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)<br>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)<br>and 170(b)(1)(A)(vii)<br>or<br>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:
- ☐ 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:

N/A

- a Enter 2% of line 8, column (e) of Part IV-A \_\_\_\_\_
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:
- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."
- 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** NEW ERA PUBLICATIONS INTERNATIONAL ApS

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			
		(a) From JAN to DEC 91	(b) 19 90	(c) 19 89	(d) 19 88	(e) TOTAL
Revenue	1 Gifts, grants, and contributions received (not including unusual grants-see instructions) . . . . .					
	2 Membership fees received . . . . .					
	3 Gross investment income (see instructions for definition) . . . . .	82148	147945	148690	263735	642518
	4 Net income from organization's unrelated business activities not included on line 3 . . . . .	9695	3361	17181	18707	48944
	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) . . . . .	93508	1546271	101090		1740869
	8 Total (add lines 1 through 7) . . . . .	185351	1697577	266961	282442	2432331
	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 . . . . .	19975377	30505679	33038570	29913938	113433564
	10 Total (add lines 8 and 9) . . . . .	20160728	32203256	33305531	30196380	115865895
11 Gain or loss from sale of capital assets (attach schedule) . . . . .						
12 Unusual grants . . . . .						
13 Total revenue (add lines 10 through 12) . . . . .	20160728	32203256	33305531	30196380	115865895	
Expenses	14 Fundraising expenses . . . . .					
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .					
	16 Disbursements to or for benefit of members (attach schedule) . . . . .					
	17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	65043	76287	46468	49961	
	18 Other salaries and wages . . . . .	761227	1048628	1019946	1155097	
	19 Interest . . . . .	639421	543898	574623	553976	
	20 Occupancy (rent, utilities, etc.) . . . . .	537504	521526	501522	420876	
	21 Depreciation and depletion . . . . .	250925	257966	245865	287009	
	22 Other (attach schedule) . . . . .	18224132	28888002	30539607	28246748	
	23 Total expenses (add lines 14 through 22) . . . . .	20478252	31336307	32928031	30713667	
	24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	-317524	866949	377500	-517287	

**Part IV Financial Data (Continued)** NEW ERA PUBLICATIONS INTERNATIONAL ApS

<b>B. - Balance Sheet (at the end of the period shown)</b>		Current tax year Date 12/31/91
<b>Assets</b>		
1	Cash .....	1 435587
2	Accounts receivable, net .....	2 10332997
3	Inventories .....	3 7599395
4	Bonds and notes receivable (attach schedule) .....	4
5	Corporate stocks (attach schedule) .....	5 217793
6	Mortgage loans (attach schedule) .....	6
7	Other investments (attach schedule) .....	7
8	Depreciable and depletable assets (attach schedule) .....	8 4918937
9	Land .....	9
10	Other assets (attach schedule) .....	10 14800
11	<b>Total assets</b> (add lines 1 through 10) .....	11 23519509
<b>Liabilities</b>		
12	Accounts payable .....	12 11537168
13	Contributions, gifts, grants, etc., payable .....	13
14	Mortgages and notes payable (attach schedule) .....	14 4464009
15	Other liabilities (attach schedule) .....	15 3653044
16	<b>Total liabilities</b> (add lines 12 through 15) .....	16 19654221
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> .....	17 3865288
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) .....	18 23519509
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"/>		

New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

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

Part IV Financial Data - Method of Accounting

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

Schedule 1

New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

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

Part IV Section A Line 4 Net Income from Organization's Business Activities

This reflects our best estimate of gross income from sales of Fiction titles. In these years our accounting system was not organized to segregate sales of Fiction titles or their direct costs.

Schedule 2

New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 7 Other Income

Type of Income Source

Amount

Billings for Staff Enhancement cancelled

93,508

-----  
\$ 93,508  
=====

Schedule 3

New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 7 Other Income

Type of Income Source

Amount

Adjustment of Inventory at End of 1989  
Bad Debts Recovered

1,525,424  
20,847  
-----  
\$ 1,546,271  
=====

Schedule 4

New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 7 Other Income

Type of Income Source

Amount

Company Tax Repayment

101,090

-----  
\$ 101,090  
=====

Schedule 5



## New Era Publications International Aps

Federal I.D. Number 98-0133543

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>
* Carl Heldt	Chairman	As necessary	8,310
* Johannes Kaizer	Director	As necessary	8,672
* Christiane Dumas	Director	As necessary	9,528
* Else Jensen	Director	As necessary	5,243
* Roswitha Koerber	Director	As necessary	4,414
* Sylvie A.C. Bucher	Director	As necessary	5,714
* Lena Moatty	Director, President	As necessary	14,166
* Thomas Bucher	Director, Vice-President	As necessary	3,096
* Ruth Bredland Lanciai	Vice-President	As necessary	5,900
			----- \$ 65,043 =====

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

Schedule 6

## New Era Publications International Aps

Federal I.D. Number 98-0133543

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>
* Carl Heldt	Chairman	As necessary	14,576
* Johannes Kaiser	Director	As necessary	10,605
* Lena Moatty	Director	As necessary	12,911
* Else Jensen	Director	As necessary	7,381
* Christiane Dumas	Director, President	As necessary	11,647
Thomas Bucher	Director, Vice-President	As necessary	0
* Sylvie A.C. Bucher	Vice-President	As necessary	7,310
* Michel Moatty	Vice-President	As necessary	11,857
			-----
			\$ 76,287
			=====

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

Schedule 7

New Era Publications International ApS

Federal I.D. Number 98-0133543

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>
* Carl Heldt	Chairman	As necessary	12,091
* Else Jensen	Director	As necessary	3,701
* Raymund Wirthner	Director	As necessary	6,236
* Johannes Kaiser	Director	As necessary	8,331
* Lena Moatty	Director	As necessary	862
* Christiane Dumas	Director, President	As necessary	8,403
* Thomas Bucher	Director, Vice-President	As necessary	4,830
* Michel Moatty	Vice-President	As necessary	2,014
			-----
			\$ 46,468
			=====

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

Schedule 8

New Era Publications International ApS

Federal I.D. Number 98-0133543

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>
* Carl Heldt	Chairman	As necessary	10,972
* Johannes Kaiser	Director	As necessary	5,000
* Else Jensen	Director	As necessary	2,743
* Christiane Dumas	Director	As necessary	6,082
* Lena Moatty	Director, President	As necessary	12,746
* Thomas Bucher	Director, Vice-President	As necessary	5,174
* Michel Moatty	Vice-President	As necessary	7,244
			-----
			\$ 49,961
			=====

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

Schedule 9

New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Bad Debts	135,890
Company Tax	31,282
Cost of Goods Sold	8,431,666
Legal, Professional and Accountancy Fees	522,536
Licensing Fees	7,326,943
Office & Administration	392,196
Promotion, Dissemination and Advertising costs	392,869
Share of Results of Subsidiaries	191,389
Telephone, Telex, Facsimile & Postage	799,361
	-----
	\$ 18,224,132
	=====

Schedule 10

New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Company Tax	475,085
Cost of Goods Sold	9,677,323
Legal, Professional and Accountancy Fees	1,035,763
Licensing Fees	14,445,932
Office & Administration	232,881
Promotion, Dissemination and Advertising costs	1,439,492
Share of Results of Subsidiaries	497,119
Staff Enhancement Expenses and Materials	165,763
Telephone, Telex, Facsimile & Postage	918,644
	-----
	\$ 28,888,002
	=====

Schedule 11



















New Era Publications International Aps

Federal I.D. Number 98-0133543

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Cost of Goods Sold	11,830,160
Legal, Professional and Accountancy Fees	540,487
Licensing Fees	14,372,691
Office & Administration	444,901
Promotion, Dissemination and Advertising costs	1,338,491
Share of Results of Subsidiaries	893,851
Staff Enhancement Expenses and Materials	144,901
Telephone, Telex, Facsimile & Postage	974,125
	-----
	\$ 30,539,607
	=====

Schedule 12

New Era Publications International Aps

Federal I.D. Number 98-0133543

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>
Land & Buildings	5,060,377	385,806	4,674,571
Plant, Machinery & Equipment	1,924,655	1,798,015	126,640
Rights to Manufacture and Distribute Recorded Lectures	672,721	554,995	117,726
	-----	-----	-----
	\$ 7,657,753	\$ 2,738,816	\$ 4,918,937
	=====	=====	=====

Schedule 15



New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 10 Other Assets

Other Assets

Amount

Security Deposits

14,800

-----  
\$ 14,800  
=====

Schedule 16

## New Era Publications International ApS

Federal I.D. Number 98-0133543

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>
Bikuben Bank	Purchase of Machinery	16.42%	Repayable Jan 30, 1993, monthly installments	19,341	57,888
Bikuben Bank	Purchase of Property	14.20%	20-years to Nov 30, 2006, monthly installments	624,958	672,721
Bikuben Bank	Purchase of Property	14.20%	20-years to May 31, 2007, monthly installments	156,912	168,180
Kreditforeningen Danmark (Mortgage Company)	Purchase of Property	9%	20-years to Oct 1, 2006, quarterly installments	1,221,998	1,369,660
Kreditforeningen Danmark (Mortgage Company)	Purchase of Property	11%	20-years to Apr 1, 2007, quarterly installments	2,440,800	2,648,671
				----- \$ 4,464,009 =====	

Schedule 17

## New Era Publications International ApS

Federal I.D. Number 98-0133543

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 15 Other Liabilities

<u>Name</u>	<u>Description</u>	<u>Amount</u>
Deferred Taxation		\$ 409,183
New Era Publications (Australia) Pty. Limited	Elimination of Internal Profit on Sales	\$ 435,419
New Era Publications (Australia) Pty. Limited	Provision for Negative Equity in Subsidiary	\$ 92,667
New Era Publications Deutschland G.m.b.H.	Elimination of Internal Profit on Sales	\$ 150,353
New Era Publications Deutschland G.m.b.H.	Provision for Negative Equity in Subsidiary	\$ 850,320
New Era Publications France E.U.R.L.	Elimination of Internal Profit on Sales	\$ 40,700
New Era Publications France E.U.R.L.	Provision for Negative Equity in Subsidiary	\$ 170,871
New Era Publications Italia S.r.l.	Elimination of Internal Profit on Sales	\$ 280,861
New Era Publications UK Limited	Elimination of Internal Profit on Sales	\$ 390,346
New Era Publications UK Limited	Provision for Negative Equity in Subsidiary	\$ 780,188
Nueva Era Dinamica S.A.	Elimination of Internal Profit on Sales	\$ 16,986
Nueva Era Dinamica S.A.	Provision for Negative Equity in Subsidiary	\$ 35,150
		-----
		\$ 3,653,044
		=====

Schedule 18

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

1a Organizations supported by the applicant organization: Name and address of supported organization	b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?	
Church of Scientology International 6331 Hollywood Blvd. LA, Calif. 90028	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input type="checkbox"/> Yes	<input type="checkbox"/> No

c If "No" for any of the organizations listed in 1a, explain.

CSI is a church and therefore is neither a private foundation nor subject to the notice provisions of section 508 (a) and (b). However CSI has filed a form 1023 and expects a favorable ruling.

2 Does the organization you support have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)? ☐ Yes ☒ No  
If "Yes," attach: (a) a copy of its ruling or determination letter, and (b) an analysis of its revenue for the current year and the preceding three years. (Provide the financial data using the formats in Part IV-A (lines 1-13) and Part III (questions 11, 12, and 13).)

3 Does your governing document indicate that the majority of your governing board is elected or appointed by the supported organizations? ☒ Yes ☐ No  
If "Yes," skip to question 9. CSI is NEP's sole shareholder and thus has the right to elect NEP's directors.  
If "No," you must answer questions 4 through 9.

4 Does your governing document indicate the common supervision or control that you and the supported organizations share? ☐ Yes ☐ No  
If "Yes," give the article and paragraph numbers. If "No," explain.

N/A

5 To what extent do the supported organizations have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets?

N/A

6 Does the mentioning of the supported organizations in your governing instrument make you a trust that the supported organizations can enforce under state law and compel to make an accounting? ☐ Yes ☐ No  
If "Yes," explain.

N/A

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

N/A

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

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

For more information, see back of Schedule D.

Page 40

---

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

---

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

N/A

- 
- 9** Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? ☐ Yes ☒ No  
If "Yes," explain.

---

**Instructions**

For an explanation of the types of organizations defined in section 509(a)(3) as being excluded from the definition of a private foundation, see Publication 557, Chapter 3.

**Line 1.**—List each organization that is supported by your organization and indicate in item 1b if the supported organization has received a letter recognizing exempt status as a section 501(c)(3) public charity as defined in section 509(a)(1) or 509(a)(2).

If you answer "No" in 1b to any of the listed organizations, please explain in 1c.

**Line 3.**—Your governing document may be articles of incorporation, articles of association, constitution, trust indenture, or trust agreement.

**Line 9.**—For a definition of a "disqualified person," see specific instructions for Part II, line 4d, on page 3 of the application's instructions.

**Schedule I.—Successors to "For Profit" Institutions**

- 1 What was the name of the predecessor organization and the nature of its activities?

See pages 2A - 2H.

- 2 Who were the owners or principal stockholders of the predecessor organization? (If more space is needed, attach schedule.)

Name and address	Share or interest
International Publications Trust c/o Whitman & Ransom	
11 Waterloo Place, London, WC1	100%

- 3 Describe the business or family relationship between the owners or principal stockholders and principal employees of the predecessor organization and the officers, directors, and principal employees of the applicant organization.

See pages 2A - 2H

- 4a Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sale of the predecessor organization or of its assets to the applicant organization. NA (No sale, merely reorganization).

- b Attach an appraisal by an independent qualified expert showing the fair market value at the time of sale of the facilities or property interest sold.

- 5 Has any property or equipment formerly used by the predecessor organization been rented to the applicant organization or will any such property be rented?
- ☐
- Yes
- ☒
- No
- 
- If "Yes," explain and attach copies of all leases and contracts.

- 6 Is the organization leasing or will it lease or otherwise make available any space or equipment to the owners, principal stockholders, or principal employees of the predecessor organization?
- ☐
- Yes
- ☒
- No
- 
- If "Yes," explain and attach a list of these tenants and a copy of the lease for each such tenant.

- 7 Were any new operating policies initiated as a result of the transfer of assets from a profit-making organization to a nonprofit organization?
- ☐
- Yes
- ☒
- No
- 
- If "Yes," explain.
- 
- NEP has been operated for charitable purposes both before and after its reorganization.
- 
- The reorganization merely confirms existing operating policies.

**Additional Information**

A "for profit" institution for purposes of this Schedule includes any organization in which a person may have a proprietary or partnership interest, hold corporate stock, or otherwise exercise an ownership interest. The institution need not have operated for the purpose of making a profit.