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SERVICE MAKES RULING POSITION CONSISTENT WITH NEW POLICY ON PAYMENTS TO CHURCH OF SCIENTOLOGY.

NOV. 1, 1993

Citations: Rev. Rul. 93-73; 1993-2 C.B. 75

Rev. Rul. 93-73

Revenue Ruling 78-189, 1978-1 C.B. 68, is obsolete.

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DOCUMENT ATTRIBUTES

INSTITUTIONAL AUTHORS

INTERNAL REVENUE SERVICE

CROSS-REFERENCE

1/4 189, 1978-1 C.B. 68

CODE SECTIONS

SECTION 170

SUBJECT AREA/TAX TOPICS

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Rev. Rul. 1993-73

REVENUE RULING

<https://charitableplanning.com/library/documents/667693>

REVENUE RULE 93-73

1993-2 C.B. 75, 1993-34 I.R.B. 7.

Internal Revenue Service

Revenue Ruling

CHURCH OF SCIENTOLOGY

Published: November 1, 1993

170.--Charitable, Etc., Contributions and Gifts, 26 CFR 1.170A-1:
Charitable, etc., contributions., and gifts; allowance of deduction.

Church of Scientology. Revenue Ruling 78-189 is **obsoleted.**

Revenue Ruling 78-189, 1978-1 C.B. 68, is **obsoleted.**

Rev. Rul. 93-73, 1993-2 C.B. 75, 1993-34 I.R.B. 7.

<https://www.unclefed.com/Tax-Bulls/1993/Irb93-34.html>

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November 1, 1993

Internal Revenue Bulletin No. 1993-34

There are no links to the official documents for the years 1989 through 1995. The information below can only be used as help for further research, as there is not enough information here to rely on for official guidance. For that you need to obtain a copy of the complete document.



INCOME TAX



Rev. Rul. 93-71

Federal rates; adjusted federal rates; adjusted federal long-term rate, and the long-term exempt rate. For purposes of sections 1274, 1288, 382, and other sections of the Code, tables set forth the rates for November 1993.



Rev. Rul. 93-72

Deduction of payments for future medical care. Rev. Ruls. 75-302, 75-303, and 76-481 should not be interpreted to allow a current deduction of payments for future medical care (including medical insurance) extending substantially beyond the close of the taxable year in situations where the future care is not purchased in connection with obtaining lifetime care of the type described in those rulings. Rev. Ruls. 75-302, 75-303, and 76-481 clarified.



Rev. Rul. 93-73

Church of Scientology. Revenue Ruling 78-189 is obsolete.



Rev. Rul. 93-7

Low-income housing credit; satisfactory bond; "bond factor" amounts for July, August, and September 1993. This ruling announces the monthly bond factor amounts to be used by taxpayers who dispose of qualified low-income buildings or interests therein during the months of July, August, and September 1993.

T.D. 8492

Final and temporary regulations under section 166 of the Code relate to conclusive presumption of worthlessness of debts held by banks.

Notice 93-50

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These 1993 Revenue Rulings do not pertain to Exempt Organizations



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+ 1979

basis, whose charter instead provides that each member has an equal share in the organization's assets, with its net assets upon dissolution to be divided equally among its then-current members, and whose former members' rights and interests are forfeited upon termination of membership, qualifies for exemption as a mutual or cooperative organization under Code section 501(c)(12).

[Revenue Ruling 78-232](#) [PDF](#): An individual who claims to be a minister, organizes a church, deposits salary checks for salary from outside employment in the church's bank account, and uses the funds of the account for living expenses, is not entitled to a charitable contribution deduction for the amount of the salary checks.

[Revenue Ruling 78-225](#) [PDF](#): A nonprofit organization (1) operated to promote the common business interests of its members, a majority of whose businesses are located in a particular shopping center, (2) with a voluntary membership open to all businesses in a community, and (3) not concerned with landlord-tenant matters relating to the shopping center, qualifies for exemption under Code section 501(c)(6).



[Revenue Ruling 78-189](#) [PDF](#): A fixed donation paid to the Church of Scientology for general education courses, religious education courses, and auditing and processing courses that does not exceed the fair market value of these courses is not a charitable contribution within the meaning of Code section 170.

[Revenue Ruling 78-148](#) [PDF](#): A private foundation may set aside under Code section 4942(g), by means of a bookkeeping entry, the amount by which its minimum investment return for its immediately preceding taxable year exceeds its adjusted net income for that year.

[Revenue Ruling 78-145](#) [PDF](#): Sale of plasma to commercial laboratories by an exempt blood bank, engaged in collecting and maintaining blood products for use by hospitals, is not unrelated trade or business where the blood bank sells either by-product plasma from which red blood cells have been removed for use by hospitals or plasma salvaged from whole blood nearing the end of its shelf life; sale of plasma derived from donors through plasma-pheresis or purchased from other blood banks is unrelated trade or business, however.

[Revenue Ruling 78-144](#) [PDF](#): A section 501(c)(3) organization's leasing of heavy machinery under long-term lease agreements requiring the lessee to provide insurance, pay applicable taxes, and make and pay for most repairs, with the functions of securing leases and processing payments performed for the organization without compensation, is not excepted from the term unrelated trade or business by reason of Code section 513(a)(1).



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