

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

**FILED**

MAR 1 1974

CLERK, U. S. DISTRICT COURT  
EASTERN DISTRICT OF CALIFORNIA

UNIVERSAL LIFE CHURCH, INC.)

Plaintiff, )

-vs- )

UNITED STATES OF AMERICA, )

Defendant, )

Civil No. S-1964

ORDER

BY \_\_\_\_\_  
Deputy Clerk

"From the Findings of Fact, the Court concludes, as a matter of law, that the plaintiff should prevail. Certainly, one seeking a tax exemption has the burden of establishing his right to a tax-exempt status. An organization qualifies for an exemption under 26 U.S.C. Sec. 501(c)(3) only if it is 'organized and operated exclusively for religious purposes.\* \* \*' In the defendant's Memorandum in Support of its requested Instructions, filed February 28, 1973, 'the Government admits that the plaintiff passes the 'organizational' test.'...

"The Court must then address itself to the defendant's second conclusion: that the ordination of ministers, the granting of church charters and the issuance of Honorary Doctor of Divinity certificates by the plaintiff are substantial activities which do not further any religious purpose. Certainly the ordination of ministers and the chartering of churches are accepted activities of religious organizations. The defendant impliedly admits the same on Page 5 of its Memorandum in Support of its Requested Instructions. The fact that the plaintiff distributed ministers' credentials and Honorary Doctor of Divinity certificates is of no moment. Such activity may be analogized to mass conversions at a typical revival or religious crusade. Neither this Court, nor any branch of this Government, will consider the merits or fallacies of a religion. Nor will the Court compare the beliefs, dogmas, and practices of a newly organized religion with those of an older, more established religion. Nor will the Court praise or condemn a religion, however excellent or fanatical or preposterous it may seem. Were the Court to do so, it would impinge upon the guarantees of the First Amendment...

"IT IS THEREFORE ORDERED that the plaintiff be and is entitled to a Federal Tax Exemption and to a refund of all monies levied against by the defendant with interest thereon from the date of levy, March 19, 1970.

"IT IS FURTHER ORDERED that the defendant's counterclaim be and is dismissed and the plaintiff is entitled to recover the reasonable costs of the suit herein.

"IT IS ALSO ORDERED that the plaintiff submit and appropriate judgement in accordance herewith.

"Done and dated this 27th day of February, 1974."

  
United States District Judge