

The Church of Scientology: Legitimacy through Perception Management

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Abstract: In 1967 the Church of Scientology's tax-exempt status was revoked on the basis that it failed to meet the criteria outlined in section 501(c)(3) of the Internal Revenue Service. Between its loss, and eventual reacquisition in 1993, the Church of Scientology employed a number of political based tactics in an attempt to legitimize itself to the public sector. This article explores these tactics in relation to the religion's use of perception management. The article argues that the processes of both legal recognition and legitimization draw upon each other in a new faith's transition to mainstream theology. In this, the Church employed perception management in attempt to influence both processes. In exploring this, the paper contributes to our understanding of role that public legitimacy plays in a new faith's development.

The Church of Scientology was initially granted tax-exempt status in the United States in 1957, three years after its creation (Melton 2009). However, in 1967 the religion's tax-exempt status was revoked on the basis that the Church failed to meet the criteria outlined in section 501 (c)(3) of the Internal Revenue Service (IRS) (Davis 2004).¹ While much has been written on Scientology's use of the courts in its fight for tax-exemption (Flinn 2009; Grünschloß 2009; Kumar 1997), little attention has been given to the parallel battle fought for public legitimation. In withdrawing Scientology's tax-exempt status, the IRS effectively stripped the Church of its legal recognition as religion (Davis 2004). As such, the Church, during this period, also sought to alter the public's perception of it as a new faith. The loss of Scientology's exempt status was perceived as a legal rejection of its religious legitimization, one which had to be

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combated if they were to shake their cult-like status. Seeking to rectify this problem, the Church utilized perception management to influence the public's view of it as a religion (Kopp 2005). This was accomplished by means of several specific tactics: litigation; entryism; and opposition research.

This article will analyze the Church of Scientology's uses of these tactics during the quest to regain its tax-exempt status. In addition to providing an important contribution to research into Scientology, this article's analysis also serves to highlight the correlation between a tax-exempt status and the legitimization of a new religion in the United States, what I term legitimization through legal recognition. While this notion has been explored, in part, through the work of Davis (2004) and Friedland (1985), this is the first article to address it through the exploration of the Church's political tactics outside of their well-documented use of litigation. This not only gives us further insight into the role of political tactics in the legitimization process, but moreover, the capacity of new faiths to manipulate public opinion.

Before we can explore Scientology's use of perception management during the reacquisition period, we must first explore the legal parameters of a tax-exempt status in the United States. In doing so, we provide a greater understanding of the significance of an exempt status in the legitimization process.

SCIENTOLOGY'S TAX-EXEMPTION

In 1967, the IRS revoked the Church of Scientology's tax-exempt status as it had failed to satisfy the criteria stated in §501(c)(3) of the Internal Revenue Service Code. This section outlines the classification of tax-exempt organizations, imposing several responsibilities on such organizations in the United States (James 2004). In short, §501(c)(3) dictates that no part of the net earnings of an organization seeking exemption may benefit any private shareholder or individual. The IRS draws upon this notion in determining the validity of a charitable organization's claim and, in this, legal recognition.

James Walsh (1995) notes that the IRS employs two basic guidelines in determining whether to classify an organization as religious: first, "the particular religious beliefs of the organisation must be truly and sincerely held" (Walsh 1995, 337); and, second, "the practices and rituals associated with the organisation's religious belief or creed must not be illegal or

contrary to clearly defined public policy” (Walsh 1995, 337). These guidelines however, are used primarily in determining the recognition of a religion, as opposed to tax-exempt status. In the latter case, Hopkins (2006) emphasizes that the IRS uses two separate tests, the “organizational test” and the “operational test,” to determine an organization’s charitable status. The “organizational test” assesses the organization’s purpose as outlined in its founding documents (Caron and Dessingue 1985), while the “operational test” draws heavily from §501(c)(3), with organizations required to be:

organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition . . . or for the prevention of cruelty to animals (Ankersen and Moffat n/d, 3)

In making these assessments of the purpose of an organization applying for exempt status, the IRS measures the cumulative nature of all its activities, taking all branches and operations into account, rather than the charitable nature of individual activities. Thus, organizations which engage in charitable activities, but are still profit-driven, cannot be recognized as tax-exempt. Moreover, legal recognition is afforded by a process which does not differentiate between religious organizations based on fundamental religious beliefs. In this fashion, a new religion is not discriminated against on the basis of its unconventional beliefs and or practices.

Considering this, the revocation of the Church of Scientology’s tax-exempt status was not, in itself, a declaration that the Church was not a religious organization (Kent 1998). Rather, the Church was deemed to serve the “enrichment of specific individuals,” namely L. Ron. Hubbard (Walsh 1995, 337–338). While Hubbard officially resigned from his Church positions in 1966, the Tax Court found that he still controlled the majority of organizational operations and policy. Moreover, donations were not utilized primarily to further the Church’s exempt purpose. As such, the Church failed to meet the criteria outlined in §501(c)(3), subsequently failing the IRS operational test (Hopkins 2006).

Following the revocation of its tax-exempt status, the Church of Scientology engaged in a 25 year legal battle in an attempt to have the ruling overturned. In this, the Church sought to make use of the political space created for new religions via the First Amendment of the United States Constitution, specifically the right to religious freedom and the prohibition of the creation of laws respecting an establishment of religion over

others (Richardson 2009). At its conclusion, October 1993 saw the IRS once again grant: “full non-profit status and tax-exemption to all churches of Scientology and related social betterment organisations” (Davis 2004, 5). As part of the settlement, the Church of Scientology paid the IRS \$12.5 million, intended to cover unpaid estate tax, payroll, and income bills prior to 1993.

This article now turns its attention to an exploration of fundamental components of Scientology’s guiding faith. An understating of the Church of Scientology’s faith will help contextualize why the religion chose to approach both its quest for legal recognition and public legitimacy in the manner it did. Indeed, the Church’s basis of faith has served as a significant component in the construction of its followers’ approach to morality and civic engagement. As such, in exploring Scientology doctrine, we are better able to appreciate both their actions and justifications.

UNDERSTANDING SCIENTOLOGY

Scientology, as a religious practice, draws heavily from L. Ron Hubbard’s concept of Dianetics. First published in an article for *Astounding Science Fiction*, Dianetics was initially promoted as a scientific self-help system (Kent 1999). Dianetics suggests that the mind is comprised of two sections, the reactive mind and the analytical mind. The analytical mind is described as the portion of the mind which: “... thinks, observes data, remembers it and stores data” (Scientology 1998, 16). The reactive mind serves as the source of an individual’s: “... fears, emotions, pains and psychosomatic illness ...” (Scientology 1998, 16). Scientology doctrine states that an individual’s spiritual trauma is sequentially recorded upon one’s time track and, ultimately, manifests itself as the reactive mind (Scientology 1998). Hubbard claimed that, through singling out these subconscious experiences and confronting them, the reactive mind could be cleansed, alleviating both mental and physical anguish. However, individuals practicing the techniques soon highlighted experiences coinciding with what they described as past lives. Confronting the issue, Hubbard expanded his writings to include the concept of an immortal soul (referred to as the thetan) and went on to suggest that the reactive mind was accumulative through reincarnation. The introduction of this spiritual component marked the foundation of the Scientology doctrine.

Scientology belief states that man is inherently good. It is the accumulation of the reactive mind that creates a disposition toward negative

behavior within the individual. As the thetan is immortal, the reactive mind represents many lifetimes' worth of spiritual anguish. Through the utilization of Dianetics, an individual can cleanse their reactive mind, ultimately achieving a: "new state of spiritual awareness called Clear" (Scientology 1998, 16). The concept of Clear is best understood as a form of enlightenment, derived, in part, from the Buddhist concept of Bohdi (Kent 1996; Flinn 2009). Within Scientology, an individual's progression toward this state is achieved through the central religious practice of auditing. Auditing is a: "precise form of spiritual counselling between a Scientology minister and a parishioner" (Scientology 1998, 33). The minister, drawing upon the religion's "basic truths," guides the parishioner toward significant moments located within the reactive mind. This process is aided through the use of an electropsychometer, an E-meter (Wallis 1977).² The E-meter works under the understanding that each significant traumatic experience on an individual's time track holds a very minute amount of electrical energy. The E-meter allows the auditor to locate these instances and work through them with the participant. Here, Scientology requires increasing level of "donations" to progress through these levels. The Church's justification for this practice is that higher levels require more advanced ministers, and are therefore more expensive (Scientology 1998; Kent 1999; Melton 2009).

Hubbard argued that man had been misled by the idea that he had a soul. Rather, he suggested that man is a spiritual being, who has both a mind and a body (Scientology 1998). That is, man is thetan reincarnate — life energy housed in flesh. Hubbard argued that thetans were the creators of the universe, simultaneously willing themselves into existence. This lends itself to the Scientologist belief that man is inherently good, as man is an immortal spiritual being, free from original sin. The physical universe, comprised of matter, energy, space, and time (MEST): "encumber the thetan and cause it to act in contrary to its true spiritual nature" (Scientology 1998). In this way, thetan exist within the physical universe and, through a continuous state of reincarnation, are negatively affected by MEST, losing true spiritual identity. As such, achieving a state of Clear is seen as cleansing the reactive mind, allowing the thetan to realize its true spiritual nature, resulting in a state of enlightenment.

As a religion, Scientology's theology derived from the writings of L. Ron. Hubbard. However, its characterization as a cult stemmed from its implementation of several contentious practices, including: forced labor; brainwashing; and the excommunication of ex-members (Kent 1999). Many of these controversial practices were linked to Scientology's fraternal

religious order, “Sea Org” (organization). Established in 1967, Sea Org consists of Scientology’s most devoted members, who sign a one-billion/year contract of servitude (Scientology 2013). Sea Org incorporates an alternate family structure, which often sees parents distanced from their children and raised separately by the church itself. According to Kent’s (1999, 6) report, parents, working 100 hour weeks, did not see their children for two-to-three days at a time as: “... devotion to the Scientology cause often appears to take priority over the needs of children.”

The Church’s intensive instruction program, the rehabilitation project force (RPF), also underpinned its characterization as a cult. Those Sea Org members (read: devoted member) who committed what was viewed as a “serious deviation” were sent to RPF, a forced labor and re-indoctrination program. Under the guise of evaluating a member’s performance, individuals were forced to work 30 hour shifts of hard labor and heavy construction (Kent 1999). These programs looked to reformulate its “deviant” members, and mold them into persons who resembled the organization’s ideal follower. It was from these programs that allegations of brainwashing arose, with claims of: “forced confessions, physical fatigue, intense indoctrination through extended study of the leader’s policies and teachings, humiliation, and fear” (Kent 1999, 9). While Scientology maintains that such practices have since been stopped, their use by the Church, during its initial theological and organizational development, led to its characterization as a cult. In addition, to these practices, the Church also maintained a doctrinal justification for activism, the “fair game” policy.

Hugh Urban (2006) suggests that the fair game policy was first conceived in the 1960’s following increasing criticism of the Church.³ Individuals or organizations who had been nominated as significant threats were labelled as “fair game” and, thus, liable to be “punished” through any means possible.⁴ Quoting Hubbard, Urban highlights that individuals or organizations marked under the fair game policy could be: “deprived of property or injured by any means by any Scientologist without any discipline of Scientologists. May be tricked, sued or lied to or destroyed” (Urban 2006, 375). Considering that Hubbard’s writings and speeches comprise Scientology’s core belief system, the “fair game” policy represented, and arguably continues to represent, a doctrinal justification for activism. In this way, similarities between Hubbard’s “fair game” policy and the Shi’i Muslim concept of al-Taqiyya can be drawn (Dupree 1979). Mehran Tamadonfar (2002) outlines Taqiyya as a doctrinal justification for activism, wherein an individual may lie regarding their

Islamic identity, if such a classification would result in persecution. However, Tamadonfar (2002) does suggest that Taqiyya was developed as an Islamic religious doctrine, rather than a general tactical policy. Raymond Ibrahim (2010) expands upon this, suggesting that Taqiyya, derived from Qur'anic verse 3:28, is commonly interpreted as a justification for Islamic ideological preservation using means of anything short of killing a Muslim (Kohlberg 1975). It is the application of activism for the preservation of Islamic communities and Islamic values (Ibrahim 2010). The "fair game" policy was created for a similar purpose; the proliferation of Scientology as an organized religion. This comparison is helpful in contextualizing Scientology's ethical justification for activism in their pursuit of theological legitimacy.

Having outlined both the fundamental components of its guiding faith and its justification for engagement, this article now turns to an exploration of the Church's use of perception management through litigation, entryism and opposition research.

THE ROAD TO RECOGNITION

This article argues that, between 1967 and 1993, the Church of Scientology drew upon "perception management" to help to legitimate itself to the public (Kopp 2005; Godlewski 2010). Dearth (2002), in his analysis of perception management, succinctly defines it as:

Actions to convey and/or deny selected information and indicators to foreign audiences to influence their emotions, motives, and objective reasoning; and to intelligence systems and leaders at all levels to influence official estimates, ultimately resulting in foreign behaviors and official actions favorable to the originator's objectives (Dearth 2002, 2).

Having long struggled to shake its cult-like status, the loss of the Church's tax-exemption in the United States hurt its bid for mainstream acceptance (Stafford and Swenson 1980; Friedland 1985). While a tax-exempt status is not, as highlighted earlier, a legal declaration of religious authenticity, the significance afforded the status by the public serves to color its true purpose. That is, to the public, tax-exemption denotes legal recognition and, thus, religious legitimacy (Davis 2004; James 2004; Hopkins 2006). In this way, the revocation of the Church's exemption hurt the organization's gradual transition into mainstream theology by casting doubts on its credibility as a faith (Davis 2004). Looking to both

control these negative characterizations and, consequently, further its case against the IRS's ruling, the Church drew upon three primary tactics: litigation; entryism; and opposition research. Used in combination, these allowed the Church to manage public perception and cast its organization in a more positive light. Simply put, these three tactics, when used for perception management, helped the Church of Scientology to promote itself as a legitimate religion.

Litigation

To the general public, tax-exemption denotes legal recognition, and, in this, differentiation from a cult (Davis 2004). Indeed, a new faith's capacity to influence and propagate is strengthened significantly by a "legal" declaration of legitimacy- legitimization through legal recognition. As such, the revocation of Scientology's tax-exempt status hurt its ability to promote itself as an authentic religion. In an attempt to combat this, the Church of Scientology employed litigation to silence any critics during this period.

J. P. Kumar (1997), in his text *Fair Game: Leveling the Playing Field in Scientology Litigation*, highlights the significance of litigation in the tactical repertoire of the Church of Scientology. Kumar (1997) argues that the most significant feature of the Church of Scientology's use of the legal system is: "the sheer volume of litigation ... in both offensive and defensive situations" (Kumar 1997, 749). In Kumar's (1997) view victory in these cases is often irrelevant. Rather, the primary goals are to impede the final resolution, ultimately: "depleting the resources and stamina of the opponent" (Kumar 1997, 750). The most obvious case here is the Church of Scientology's 25 year legal battle against the IRS, the longest case of litigation in IRS history (Richardson 2009). In this, the Church filed a steady stream of lawsuits against the IRS (Friedland 1985). These included suits alleging defamation and constitutional civil rights violations; the latter claiming that the IRS was in violation of the First Amendment of the United States Constitution, quoting: "... congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof ..." (Alstyn 1987, 1). In addition, Davis (2004, 4) argues: "members of the church began filing thousands of lawsuits against the IRS, claiming entitlement to tax deductions for auditing and training expenses." In this sense, the Church used its significant resources to apply consistent pressure to the IRS.

A strategic lawsuit against public participation (SLAPP) is similar in both its application and function to the Church's use of tactical litigation. SLAPPs serve to "stop citizens from exercising their political rights," through the use of litigation and superior resources (Pring 1989, 5–6). Pring (1989) provides insight into the definition and application of SLAPPs, highlighting their effectiveness in silencing political criticism. SLAPPs are not typically applied to extremists or experienced activists, but, rather, to individuals who are making their first: "venture into the world of government decision making" (Pring 1989, 3). As such, he defines SLAPPs as:

a civil complaint or counterclaim ... filed against non-government individuals and/or groups ... because of their communications to a governmental body, official, or the electorate ... on an issue of some public interest or concern (Pring 1989 cited in Kumar 1997, 751).

Pring (1989, 9) argues that SLAPPs, legally, masquerade as ordinary lawsuits. They act as counter-attacks, draining the target's resources and diverting the original issue. Individuals or organizations coming up against a multi-million dollar SLAPP suit are prone either to retreat or to commit finite resources to an uphill battle. While Pring (1989) does emphasize that 77% of these lawsuits result in a victory for the target, he argues that victory is not the primary goal, which, in itself, echoes Kurmar's (1997) commentary on the Church of Scientology's tactical use of litigation. Although the Church's case against the IRS does fall outside Pring's (1989) strict definition, Kurmar (1997, 751) argues that it: "provides a useful model in evaluating the Church's litigation against individuals." In both instances, the primary motive of the litigation was a prolonged legal commitment which served the tactical position of the instigator. By using tactical litigation, the Church of Scientology not only effectively silenced its opponents, but also weakened them considerably by draining their resources.

As highlighted, the Church of Scientology's use of litigation between 1967 and 1993 was part of a broader tactic of perception management. As such, the Church used litigation to silence critics in the public arena, creating a more positive public persona (Davis 2004; Siegel 2005). Individuals or organizations openly critical of the Church often found themselves tied up in intense and remorseless legal battles. Indeed, such instances were indicative of Hubbard's "fair game" policy; Scientology's doctrinal justification for activism. As enemies of the Church, those deemed fair game were liable to be ruined by any means necessary. Considering the Church of Scientology's sizable financial

backing, a result of their profit-centric model for progression, litigation was the most widely employed approach (Kumar 1997). One such example was the Church of Scientology's battle with the Cult Awareness Network (CAN) (Shupe 2009).

The CAN was a United States-based organization which: "provided critical information about controversial groups to citizens, the media and governmental agencies around the world" (Kent 1998, 6). Stephen Kent (1998) points out that, during 1992, the second largest number of inquiries received by CAN related to the Church of Scientology. It was during this period that the Church attempted to bankrupt CAN through litigation. Echoing Kurmar's (1997) concept of volume-based litigation, the Church of Scientology filed 45 lawsuits against the counter-cult organization. As one of Scientology's leading critics, CAN represented a significant problem to the religion's attempt to achieve a positive public perception (Shupe 2009). Through the use of strategic litigation, the Church transformed: "a public, political-arena debate into a private, judicial-area adjudication" (Pring 1989, 12). In this way, the Church of Scientology effectively alleviated a source of negative characterization, by removing its opponent's capacity to engage in the public arena. This is not an isolated case, indeed Kurmar (1997, 751) emphasizes that: "examples of the legal efforts of the Church against individuals are legion." In almost all cases in which the Church employed tactical litigation, SLAPP-like behavior was used to help maintain a positive persona and consequently, public legitimacy (Shupe 2009).

Entryism

The CAN case also serves to highlight the Church of Scientology's use of entryism as a means of perception management. Simply put, entryism is an infiltration technique which involves an organization's members "joining" a rival organization with the purpose of gathering information and sowing discontent. As a political tactic, entryism is effective not only at disrupting operations, but also introducing, and even normalizing, alternative ideology. Entryism, as highlighted by John Tomlinson (1981) in his text, *Left-Right: The March of Political Extremism in Britain*, has three fundamental objectives:

1. To identify support for its own cause within the host group, or stimulate it;
2. To provoke and/or exploit division within that group to its own political ends and in order to achieve a degree of executive power;

3. To exert influence on the nature and direction of policy within the infiltrated group (Webber 2009, 34).

Following its bankruptcy during the mid-1996, which resulted in part from the Church of Scientology's actions, "the trustee overseeing CAN placed several of its assets for sale," including CAN's name, logo, and telephone number (Kent 1998, 6). The Church subsequently bought these assets and staffed the organization with its own members. Kent (1998, 6) outlines the significance of this action, arguing that the Church's takeover: "ment [sic] that it could now obtain invaluable intelligence about complaints, complainants, and investigations, while at the same time eliminating a source of worldwide negative information." This example of entryism involves a significantly more aggressive strategy than the less overt approach implied by Tomlinson's (1981) definition. The Church of Scientology, operating under the guise of the CAN, advised individuals inquiring about the Church's religious status. Moreover, many individuals utilizing the network at this time were unaware of the Church's involvement.

Entryism was also a central tactic in "Operation Snow White"; a covert operation in the 1970s orchestrated by the Church of Scientology. Operating under the "fair game" doctrine, Operation Snow White saw the Church infiltrate the Department of Justice and the IRS. Davis (2004) suggests that the purpose of this infiltration was to uncover information on Hubbard. He likens the operation to Watergate, with members of the Church breaking into offices at night and copying large numbers of documents. Furthermore, Snow White activists were instructed to purge any unfavorable records about the Church and Hubbard. Here, as Stafford and Swenson (1980) highlight, entryism was linked to perception management through the use of "Black Propaganda." The purpose of this tactic was to plant: "grossly false information in government agencies, especially in security service files, for later public retrieval and ridiculing exposure" (Stafford and Swenson 1980, 7). Stafford and Swenson (1980) argue that this tactic was used during the infiltration of the IRS in Operation Snow White. Through planting false documents, the Church of Scientology sought to maneuver itself into a position where it could discredit the IRS at a later date.

The Church of Scientology's use of entryism in this instance served two purposes: the eradication of negative records about the Church; and the "planting" of grossly inaccurate information to be recalled at a later date. This highlights the tactical lengths to which the Church was willing to go in attempting to both regain its tax-exempt status and

legitimize itself to the public. In both Operation Snow White and the CAN incident, entryism was utilized in order to manipulate public perception. The great irony though, is that, in its attempt to silence its critics, the Church increased the level of controversy surrounding it.

Hubbard's writings on Scientology allude to the tactical application of entryism (Urban 2006). Indeed, the *Report of the Board of Inquiry into Scientology* produced for Victorian State Government in Australia (Anderson 1965) suggests that, based on these writings, many Scientologists saw "Zoning" (read: entryism) as a viable method for governmental control. Stafford and Swenson (1980) draw similar conclusions, highlighting the use of entryism in Scientology's "Project Normandy." This operation saw the Church of Scientology take up residence in Clearwater, Florida with the aim of converting the town into the religion's global base of operations. Zoning, in this sense, was to be achieved by placing Scientologists in positions of power, or near positions of power, to systematically spread a dianetics-based ideology. Their approach focused on the application and integration of dianetics themed "self-help" techniques into the professional environment. Following its acceptance into the workplace, the Church would push for a more holistic integration of dianetics, and in this, Scientology doctrine. Entryism, in this way, falls more in line with Tomlinson's (1981) definition than with the more aggressive examples demonstrated during Operation Snow White. Such a more gradual infiltration tactic seems to be more successful when coupled with research into the "opposition," as highlighted by the Church's simultaneous implementation of both approaches.

Research on the Opposition

Research on the "opposition," as a political tactic, is effective in pinpointing an opponent's vulnerabilities (Collette 2004); searching for weaknesses that can be exploited. The application of this information often results in a "smear campaign," tarnishing the opponent's public image. Entryism, in itself, serves as an effective method of research into opponents. During Operation Snow White, thousands of government documents were copied and subsequently filed within the Church and Stafford and Swenson (1980) show how these documents contributed to the construction of profiles of the Church's primary "enemies." When the Church faced negative criticism, it drew upon this wealth of information to defame the source, seeking to shift the public's focus.

Similarly, a 1965 report by the Victorian Government in Australia emphasizes (Anderson 1965) that Hubbard displayed a rabid, albeit general, opposition to the political ideology of Communism, denouncing it in: “flamboyant and intemperate terms” (Anderson 1965, 209). It contends that, in doing so, Hubbard effectively laid the foundation for subsequent counter-attacks. Anyone who objected to Scientology being classified as a religion was seen as opposing its ideology and, as such, being a Communist or Communist sympathizer. In this way, the Church sought to blunt criticism, relying on the public hostility towards “Communists” to overshadow the original negativity directed at itself. In this way, the 1965 Victorian Report likens the Church’s use of this tactic to McCarthyism during the 1950s.

Information deriving from research into the “opposition” can also serve less aggressive political purposes. Will Collette (2004) highlights its usefulness in determining an opponent’s financial situation. In this way, it is possible to establish whether the target is able to finance a response to your actions. Similarly, financial information can be used to disprove claims of insufficient funds in cases where the opponent asserts an inability to match demands (Collette 2004). During the 1967–1993 period, the Church of Scientology employed opposition research for this tactical purpose, coupling it with litigation. The Church’s use of SLAPP-like behavior in silencing non-government critics, such as CAN, serves as an excellent example of this tactic. Understanding the extent of an opponent’s financial resources can enable litigation to be effectively targeted. The fewer the resources of the organization or individual, the less legal pressure needs to be applied to achieve the desired purpose.

Non-aggressive opposition research also has applications in managing the perceptions and expectations of one’s target audience. Schuler et al. (2002) highlight the effectiveness of research about the policy preference of constituents. Elected officials, once in office, research the policy preferences of their constituents: “so they can legitimise in accordance with the voting majority’s interests” (Schuler et al. 2002, 7). Research, in this instance, is not applied to a specific opponent, but, rather, towards a specific goal. In relation to the Church of Scientology, this can be observed in their use of perception management to create a positive, yet formidable, persona. As such, by understanding the general public’s expectations of a legitimate religion, the Church is able to alter its tactical approach and, in doing so, control its outwards appearance. It is this notion that is at the centre of perception management.

PERCEPTION MANAGEMENT

Through perception management, the Church of Scientology sought to strengthen its legal battle with the IRS and establish itself as a mainstream religion. While legal recognition as a religion was not the original purpose of its case against the IRS, a positive public perception of the Church would arguably establish a favorable characterization — legitimacy through public acceptance. Similarly, successfully regaining its tax-exemption would ultimately benefit the Church's future use of perception management. From a marketing standpoint, such legal recognition could be utilized in combating the general perception of its cult status, which resulted, in large part, from criticisms of the religion's seemingly profit-driven purpose. Indeed, Passas and Castillo (1992) suggest that Scientology, as a set of beliefs, relies heavily on its religious title and recognition as a religious entity. They argue that brand loyalty is weak within commercialized therapeutic services and that, if Dianetics was marketed as such, it would not be able to compete financially with similar "self-help" businesses over a prolonged period. Considering this, religious legitimization allows the Church to use a business structure and tactics, while, at the same time, ensuring stable brand loyalty and prolonged profitability.

Passas and Castillo's (1992) concept serves to further reiterate the notion that perception management is a significant component of Church's capacity to function effectively. Actions that strengthen Scientology's characterization as a legitimate religion, in turn, reinforce the Church's longevity. Considering this, negative publicity would result in an unfavorable public perception— a battle which the Church has fought against throughout its lifespan. A lack of public legitimization decreases the intake of new members, which, in itself, affects the Church's ability to function and expand. Therefore, the Church of Scientology's employment of perception management via the tactics discussed helped legitimate itself, and in this, continue to function as a religious organization.

DISCUSSION

Two noteworthy conclusions follow this paper's exploration of the Church of Scientology's quest for public legitimacy. Firstly, the transition from cult-like status to mainstream religion is a process that relies on both

legal recognition and public legitimacy. In this process, both legal recognition and public legitimacy are intrinsically linked, with one serving the other and vice versa. As highlighted, for the public, tax-exemption is synonymous with legal recognition, regardless of the actual legal position. As such, legal recognition is a corner stone for religious authenticity. Consequently, legitimization of a new faith is intrinsically tied to its legalization (read: tax-exemption). I termed this process legitimization through legal recognition. Conversely, a new faith's legal recognition is tied to public perceptions. Scientology's employment of perception management allowed it to alleviate much of the negative publicity that came with losing its tax-exemption. In controlling its outward image, the Church was better able to promote itself as genuine religion and, in doing so, move away from its lingering cult status. Moreover, this manipulation of public perception aided the Church's quest for tax-exemption by casting its actions and faith in a more sincere light. A positive public perception aids a new faith's bid for tax-exemption by contributing to both the "organizational" and "operational" tests. If the religion is seen to be acting as a legitimate religion, then the IRS is more likely to recognize the faith's satisfaction of §501(c)(3).

Second, Scientology's actions have not created a precedent which other religions can follow. It might be argued that the Church's "victory" over the IRS has created a new political space for developing religions in the US. Indeed, their use of litigation, particularly SLAPP-like behavior, highlights a potential avenue for new faiths seeking legitimization through legal recognition. However, this putative conclusion fails to consider the unique characteristics of Scientology as a religion. First, Scientology draws upon a profit-centric model, requiring its members to donate increasing sums to progress within the church itself, and thus achieve higher levels of "enlightenment" (Anderson 1965; Melton 2009). Such a model provided the resources necessary for the employment of litigation and SLAPP-like behavior and enabled them to aggressively expand their presence and influence within the public sphere. Second, Scientology has not been afraid to dedicate a substantial portion of its profits to the muzzling of its critics (Kumar 1997; Kent 1998; Shupe 2009). As we saw, this aggressive approach was coupled with the use of several political tactics in an attempt to legitimize the religion in the public sphere. Rather than widening the political space available to new religions, the Church of Scientology has demonstrated the effectiveness of business structure and tactics in the pursuit of legitimization through legal recognition.

CONCLUSION

In exploring Scientology's quest for tax-exemption in the United States, this article has highlighted the significance of perception management in maintaining public legitimacy. Between 1967–1993 the Church of Scientology employed three primary tactics in an attempt to maintain a positive outwards appearance: litigation, entryism, and opposition research. Moreover, these tactics were used to further the religion's case for a reacquisition of their tax-exempt status. Litigation, used for SLAPP-like behavior, allowed the Church to silence any potential critics who emerged during this period. In doing so, the Church was able to limit the capacity of its opponents to damage the religion's public image. In employing entryism, the Church of Scientology sought to place members of its faith in, or near, positions of influence. Once in these positions, the Church hoped to introduce components of their fundamental belief system into the "entered" organization, aiding public acceptance of the faith's legitimacy. Research into opponents allowed the Church to construct detailed reports on their opponents. These reports afforded the Church significant leverage in relation to both litigation and entryism. Moreover, the Church of Scientology was able to shift public attention in times of need by defaming their opponents. These tactics, when used in conjunction, allowed the Church to manipulate the general public's perception of it as a new faith. Considering this, the article argued that the Church of Scientology utilized perception management to sway public opinion of it as a religious entity during in quest for tax-exemption in the United States.

The article's analysis of the Church of Scientology's use of perception management builds upon an academic understanding of theological proliferation and saturation (Kent 1998; Davis 2004; Richardson 2009; Shupe 2009). More specifically, the analysis is intended to further develop the current understanding of political tactics specific to Scientology as a religion and, consequently, contribute to an understanding of the role that public legitimacy plays in a new faith's development. As such, the paper argues that a successful transition from cult to mainstream theology is a process afforded by both legalization and legitimization. By understanding this, we can better position ourselves to further explore the role that public perception plays in a new faith's development.

NOTES

1. This exemption applied only to the Church of Scientology in California, and not to its other branches. However, the California Church was considered the “mother church” and “generally directed the activities of the other branches around the world” (Davis 2004, 4).
2. The E-meter is strictly for religious purposes.
3. While officially cancelled during the Church’s reform in 1968, elements pertaining to its core teachings continued to surface throughout the reacquisition period.
4. This included ex-follows, and non-follower family members.

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