

laughed at and spat upon; in Beverly Hills somebody in a Mercedes tried to run over them. Bowing through Lincoln Park and along the Coast Highway, people threw bottles at them from speeding cars. Surfers questioned them constantly and thought they were far out. They have been repeatedly accosted by born-again Christians and followers of the Guru Maharaj Ji. At first, they were harassed by police and the Highway Patrol until Heng Ch'au learned to call when they entered a new police zone.

Heng Sure and Heng Ch'au have also been the recipients of many acts of kindness, praise and pure love. To all of this their response has been to keep bowing. They have become mirrors to the entire range of human emotion that confronts them. They don't carry food and they don't beg. If someone brings them food and water they take it. If not, they go without.

For Heng Sure and Heng Ch'au, every second of every day is an attempt to subdue the mad mind. They constantly recite a series of four repentances and praises: one while they walk, a second as they bow, a third when they reach the full prostration, a fourth as they rise. There is a feeling of something like lava around them, of slow time in a human form. Automobiles pass them by like metal clouds; their anxious, strained, bored, or laughing drivers all species of hallucination. Heng Ch'au and Heng Sure minister Buddhist refuge vows to bugs that have been mangled by truck slipstreams. At first they were in a hurry to get to Ukiah, but not now. When they aren't bowing, they follow the same basic course as those inside the monastery — except their altar is an ashtray and their library a shelf behind the front seat. Hsuan Hua's evening lectures on the Avatamsaka, or "Flower Garland," Sutra come to the monks on cassette.

Heng Ch'au and Heng Sure's evenings close with an admonishment to work harder, that it is a rare opportunity to be born in human form and have the chance to strive for enlightenment. They consider the chance to take three steps and then bow all the way between Los Angeles and Ukiah a very lucky chance indeed.

"Bitter practices," says the master Hsuan Hua, "sweet mind."

My friend Bob thinks the bowing Buddhists are sinister. I feel centered and calmed when I see them on the highway. ☉

TAX EXEMPT, INC.

the Internal Revelation Society
—A religion doesn't need a church but it helps—

Hunter Drohojowska

It's comforting to know that our own United States government is favorably disposed to accept those who wish to found their own religions, providing they can prove sincerity. And since the government presumably believes in the sincerity of its own politicians, anyone short of a lobotomy victim should be able to convince them of the same. As stated in Publication 557, distributed by the Department of the Treasury, Internal Revenue Service: "If there is a clear showing that the beliefs (or doctrines) are sincerely held by those professing them, the Internal Revenue Service will not question the religious nature of those beliefs."

Sounds like simplicity itself, but as we read on, the issues get a little cloudier. Apparently, no matter how sincerely the beliefs are held, the Feds draw the line at illegality. They also don't want to hear about beliefs that are "contrary to clearly defined public policy." So any ritualistic heroin injection is best kept as secret as the Pope's boyfriend.

Starting a religion seems an amusing enough idea, but it's the tax-exempt status that we find truly interesting. That means getting established as a nonprofit organization whereby any contributions the sycophants and fans may care to make will be tax deductible. Unfortunately, it's rather meager incentive to generosity but a religion needs it's donations.

A religion also needs a name, as well as certain bylaws that define the limits of its purposes. Most groups draw up Articles of Incorporation to provide for limited liability. This is especially advisable in litigious L.A. If some disgruntled parishioner decides to sue for dispensation of misinformation, it will affect the corporation rather than the individual.

"The undersigned, a majority of whom are citizens of the United States, desiring to form a non-profit corporation under the non-profit Corporation Law of California, do hereby certify that the name of the Corporation shall be the Internal Revelation Society and Health Spa."

Once endowed with a title, the corporation may qualify for tax exemption in a number of ways. To best insure that our Internal Revelation Society and Health Spa (hereafter referred to as IRS & HS) would receive its desired status, we decided to combine all exemption possibilities to mold our doctrine as follows. The IRS & HS defines itself as a group of charitable, well-read teachers and scientists willing to devote their lives exclusively to testing for public safety, fostering national or international amateur sports competitions and preventing cruelty to children and animals.

We then listed ourselves as the initial trustees and promised that "no part of the net earnings of the corporation would inure to the benefit of...us." We also had to provide a final act. In case of our dissolution (and we're pretty dissolute already), we promised that "all of the assets of the corporation" would be used "exclusively for charitable, educational, religious or scientific purposes...."

A religion doesn't need a church, but it helps. And in the eyes of the government, a church is not necessarily one of those steeple-topped affairs. It is a religious organization that meets some or all of fourteen prescribed qualifications. These include "a distinct legal existence, regular religious services and ordained ministers ministering to their congregations."

But Congress has never actually defined a church per se, so by the Nonprofit Corporation Law to be

enacted on January 1, 1980, even one person may declare himself a church. And by declaring a vow of poverty, this person may remit all of his property and income to the church, where it will be considered tax exempt. The church may then provide food, lodging, transportation and clothing as charitable services for its "minister."

Being a church has certain advantages over the alternate exemption as an evangelical organization. "Less paper work" is the way it was described by one employee at the IRS public affairs office. Technically, a church doesn't even have to file a return.

Our IRS & HS needed a minister, of course, and we mail-ordered our certificates of ordination from none other than the Reverend Kirby Hensley of Modesto, Ca. His own Universal Life Church is happy to ordain all those who feel they have a higher calling. Donations are not only well received, they are tax deductible.

We don't mean to imply that the Department of the Treasury is incautious. But applications for exemption are usually processed by the strictures of their written information alone. Most stationery stores carry a stock set of articles and bylaws that can be adjusted slightly to conform to the requirements of the government form. Since the cases are not investigated individually, exemptions may be granted in error from time to time. But the bureaucrats at the IRS maintain that the offenders are caught through tax audits within a few years. So remember, if a tax exemption is attained and later revoked, "the Lord Giveth and the Lord Taketh Away and the IRS Followeth that Example." ☹