Form **4361**
(Rev. Nov. 1988)
Department of the Treasury
Internal Revenue Service

Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

OMB No. 1545-0168
Expires 10-31-91

File in Triplicate

File in triplicate and attach supporting items. This exemption is granted only if IRS returns a copy to you marked "approved."

Please type or print

1 Name of taxpayer as shown on Form 1040

Social security number

Address

Telephone Number (optional)
( )

City or town, state, and ZIP code

2 Check ONE box: ☐ Christian Science practitioner ☐ Ordained minister, priest, rabbi
☐ Member of religious order not under a vow of poverty ☐ Commissioned or licensed minister (see line 6)

3 Date ordained, licensed, etc. (Attach supporting items. See instructions.)
/ /

4 Legal name of ordaining, licensing, or commissioning body or religious order

Address

Employer identification number

City or town, state, and ZIP code

5 Enter the first 2 years, after the date shown on line 3, that you had net self-employment earnings of $400 or more, any of which came from services as a: minister, priest, rabbi, etc.; member of a religious order; or Christian Science

When To File.—File Form 4361 by the date your tax return is due, including extensions, for the second tax year you have at least $400 in self-employment earnings, any of which came from services performed as a minister, member of a religious order, or Christian Science practitioner. An extension to file your tax return also applies to Form 4361.

Example: Reverend B, ordained in 1987, had self-employment ministerial income over $400 in 1987 and 1988. He should file Form 4361 by April 17, 1989, or extended date.

Where To File.—Mail three copies of this form to the **Internal Revenue Service Center** for the place where you live. No street address is needed.

If you are located in: ▼	Use this address: ▼
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
Connecticut, Maine, Massachusetts, New Hampshire, New York (all other counties), Rhode Island, Vermont	Andover, MA 05501
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Taxes 855 West Marine Drive Agana, GU 96910
Northern Mariana Islands (Commonwealth of the)	Philadelphia, PA 19255
Puerto Rico (or if excluding income under section 933) Virgin Islands: Nonpermanent residents	Philadelphia, PA 19255
Virgin Islands: Permanent residents	V.I. Bureau of Internal Revenue, Lockhart Garden No. 1A Charlotte Amalie St. Thomas, VI 00802
Foreign country: U.S. citizens and those filing Form 2555 or Form 4563, even if you have an A.P.O. or F.P.O. address.	Philadelphia, PA 19255
A.P.O. or F.P.O. address of:	Miami—Atlanta, GA 39901 New York—Holtsville, NY 00501 San Francisco—Fresno, CA 93888 Seattle—Ogden, UT 84201

Earnings To Which Exemption Applies.—Only earnings from ministerial services are exempt from self-employment tax.

Conducting religious worship services or ministering sacerdotal functions are ministerial services whether or not performed for a religious organization.

Ministerial services also include those performed under the authority of a church or church denomination. Examples are controlling, conducting, and maintaining religious organizations, including religious boards, societies, and other agencies integral to these organizations.

Example: The L Religious Board engages Reverend M, an ordained minister, as director of one of its departments. Reverend M performs no other service. The L Religious Board is an integral agency of O, a church denomination. Reverend M is performing a ministerial service.

If your church assigns or designates you to perform services for an organization that is neither a religious organization nor an integral agency of a religious organization, you are performing ministerial services, even though they may not involve conducting religious worship or ministering sacerdotal functions. Your services are ordinarily not considered assigned or designated by your church if any of the following is true:

- The organization for which you perform the services did not arrange with your church for your services.
- You perform the same services for the organization as other employees not designated as you were.
- You perform the same services before and after the designation.

Earnings To Which Exemption Does Not Apply.—Exemption from self-employment tax does not apply to earnings from services other than ministerial.

Example: N University engages Reverend K, an ordained minister, to teach history. K performs no other service for N, but sometimes conducts marriages and funerals. N University is neither a religious organization nor an integral agency of a religious organization. K's ministerial superiors did not assign K to teach at N University. K's teaching is not a ministerial service. However, conducting marriages and funerals is ministerial service.

Exemption from self-employment tax does not apply to earnings from the following entities even if religious services are conducted or sacerdotal functions are ministered: the United States; a state, territory, or possession of the U.S.; the District of Columbia; a foreign government; or a subdivision of any of these bodies. For example, chaplains in the U.S. Armed Forces are considered commissioned officers, not ministers. Similarly, chaplains in state prisons or universities are considered civil servants.

Vow of Poverty: Taxable Earnings.—If you took a vow of poverty and are paid to perform services for an organization other than the church or an integral agency of it, no tax exemption applies to these earnings. On this income, you are treated as a regular employee for Federal income tax withholding, social security, and Federal unemployment tax.

Indicating Exemption on Form 1040.—If IRS returned your application marked "approved" and your only self-employment earnings are from ministerial services, write "Exempt—Form 4361" on the self-employment line in the Other Taxes section of Form 1040. If you have other self-employment income, see Schedule SE (Form1040).

Specific Instructions

File three copies of Form 4361.

Enter your social security number. If you have no number, file application **Form SS-5,** Application for a Social Security Number Card, with your local Social Security office. If you do not receive your card in time, file Form 4361 and enter "applied for" in the space for the number.

Line 2.—You may apply for exemption from self-employment tax if you are:

- An ordained, commissioned, or licensed minister of a church;
- A member of a religious order who has not taken a vow of poverty;
- A Christian Science practitioner; or
- A commissioned or licensed minister of a church or church denomination that ordains ministers, if you have authority to perform substantially all religious duties of your church or denomination.

You must establish that the body that ordained, commissioned, or licensed you, or your religious order, is exempt from Federal income tax under section 501(a) as a religious organization described in section 501(c)(3). You must also establish that the body is a church (or convention or association of churches) described in section 170(b)(1)(A)(i).

Line 3.—Enter the date you: were ordained, commissioned, or licensed as a minister of a church; became a member of a religious order; or began practice as a Christian Science practitioner. Do not file Form 4361 before this date. For your application to be approved, attach a copy of the certificate (or, if you did not receive one, a letter from the governing body of your church) that establishes your status as: an ordained, commissioned, or licensed minister; a member of a religious order; or a Christian Science practitioner.

Line 4.—If you are a minister or belong to a religious order, enter the legal name, address, and employer identification number of the denomination that ordained, commissioned, or licensed you, or the order to which you belong. Get this number from your church or order.

Line 5.—An exemption from self-employment tax is effective for all tax years ending after 1967 in which you have net self-employment earnings of $400 or more, if you derive any of it from ministerial services. For example, if you had qualified net earnings of $400 or more in 1968 and not again until 1988, a valid Form 4361 filed by April 17, 1989, would apply to 1968 and all later years. However, refer to Pub. 517 to see if you are entitled to a refund of self-employment tax paid in earlier years.

Line 7.—This application must be based on your religious or conscientious opposition to the acceptance (for services performed as a minister, member of a religious order, or Christian Science practitioner) of any public insurance that makes payments for death, disability, old age, or retirement; or that makes payments for the cost of, or provides services for, medical care including any insurance benefits established by the Social Security Act.

If you are a duly ordained, commissioned, or licensed minister of a church or a member of a religious order not under a vow of poverty, prior to filing this form you must inform the ordaining, commissioning, or licensing body of your church or order that you are opposed to the acceptance of public insurance benefits based on ministerial service on religious or conscientious grounds.

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