Form **4361**
(Rev. Aug. 1989)
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 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 practitioner . . . . . ▶ 19 19

6 If you apply for the exemption as a licensed or commissioned minister, and your denomination also ordains ministers, please indicate to what extent your ecclesiastical powers differ from those of an ordained minister of your denomination. Attach a copy of your denomination's by-laws relating to the powers of ordained, and commissioned or licensed ministers.

7 I certify that I am conscientiously opposed to, or because of my religious principles I am opposed to, the acceptance (for services I performed as a minister, member of a

General Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping, 7 minutes; **Learning about the law or the form**, 9 minutes; **Preparing the form**, 11 minutes; **Copying, assembling, and sending the form to IRS**, 17 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget,** Paperwork Reduction Project (1545–0168), Washington, DC 20503.

Purpose of Form.—File Form 4361 if you are a minister, member of a religious order not under a vow of poverty, or Christian Science practitioner, and want an exemption from self-employment tax on certain earnings. If your application is approved, a copy will be returned to you marked "approved."

Who May Not Apply.—Do not file Form 4361 if:

- you ever filed a waiver certificate, Form 2031; or
- you belong to a religious order and took a vow of poverty. You are automatically exempt from self-employment tax on earnings for services you perform for your church or an integral agency of it.

Approval of Application.—Before your application can be approved, IRS must verify that you are aware of the grounds for exemption and that you want the exemption on that basis. When your completed Form 4361 is received, IRS will mail you a statement that describes the grounds for receiving an exemption under section 1402(e). You must certify that you have read the statement and seek exemption on the grounds listed on the statement. The certification must be made by signing a copy of the statement under penalties of perjury and mailing it to the Service Center that issued it, not later than 90 days after the date the statement was mailed to you. If it is not mailed by that time, your exemption will not be effective until the date the signed copy is received by the Service Center. Once the exemption is approved, you cannot revoke it.

(continued on page 2)

Additional Information.— If you need more information, get **Pub. 517**, Social Security for Members of the Clergy and Religious Workers.

When To File.—File Form 4361 by the date your tax return is due, including extensions, for the second tax year in which you had at least $400 of net earnings from self-employment, 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 1988, had net earnings from self-employment of over $400 in 1988 and 1989 from ministerial services. He should file Form 4361 by April 16, 1990, or the extended due 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 Revenue and Taxation 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 Lockharts Garden No. 1A Charlotte Amalie St. Thomas, VI 00802
Foreign country: U.S. citizens and those filing Form 2555 or Form 4563	Philadelphia, PA 19255
All A.P.O. or F.P.O. addresses	Philadelphia, PA 19255

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 income was from ministerial services, write "Exempt—Form 4361" on the self-employment line in the Other Taxes section of Form 1040. If you had other self-employment income, see Schedule SE (Form1040).

Specific Instructions

File three copies of Form 4361.

Enter your social security number. If you do not have one, file **Form SS-5,** Application for a Social Security 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 your social security 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 1989, a valid Form 4361 filed by April 16, 1990, 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.

☆U.S. Government Printing Office: 1989-242-473/80138