

Application for Exemption From Tax on Self-Employment Income and Waiver of Benefits

File in Duplicate

Name of taxpayer as shown on Form 1040 _____ Social security number _____

Address _____

City or town, state, and ZIP code _____

Caution: Internal Revenue Service approval of Form 4029 exempts you from self-employment tax **only**. Generally, as an **employee**, you are **not** exempt from Federal income tax withholding or social security taxes.

Before you file this form, please read instruction for Who May File.

I certify that I am and continuously have been a member of _____
(Name of religious group)
_____ (District and location)

since _____ and as a follower of the established teachings of that group, I am conscientiously
(Day) (Month) (Year)
opposed to accepting benefits of any private or public insurance that makes payments in the event of death, disability, old age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act).

I request that I be exempted from paying self-employment tax on my earnings from self-employment, under section 1402(g) of the Internal Revenue Code.

I waive all rights to any social security payment or benefit under Titles II and XVIII of the Social Security Act. I understand and agree that no benefits or other payments of any kind under Titles II and XVIII of the Social Security Act will be paid based on my wages and self-employment income to any other person. I certify that I have never received benefits or payments under the above Titles, nor has anyone else received these benefits based on my earnings.

I agree to notify the Internal Revenue Service within 60 days of any occurrence that results in my no longer being a member of the religious group described above, or in my no longer following the established teachings of this group.

Furthermore, I understand that if any tax exemption under section 1402(g) of the Internal Revenue Code ceases to be effective, this waiver will also cease to be effective, but only to the extent that benefits can be payable only on the basis of my self-employment income for and after the first tax year in which the exemption ceases to be effective, and my wages for and after the calendar year beginning in or with the beginning of such tax year.

The first year I became subject to self-employment tax was _____ (enter "NONE" if you were never subject to this tax).
(Year)

Under penalties of perjury, I declare that I have examined this application and waiver and to the best of my knowledge and belief it is true and correct.

Signature _____ **Date** _____, 19____

I certify that _____ is a member of _____
(Name of Taxpayer) (Name of Religious Group)

Name of Authorized Representative _____
(Please print or type) (Address)

Signature of Authorized Representative _____
(Title) (Date)

For Internal Revenue Service Use

- Approved for exemption from self-employment tax (see **Caution** above)
- Disapproved for exemption from self-employment tax

By _____
(Director's signature) (Date)

Instructions

File two copies of this form with Internal Revenue Service and keep one copy for your records.

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.

Who May File.—You may apply for exemption from payment of self-employment tax if you are a member of a recognized religious sect or division, and as a follower of that sect's established teachings, you are conscientiously opposed to accepting benefits of any private or public insurance that makes payments in the event of death, disability, old age, or retirement, or makes payments toward the cost of, or provides services for, medical care (including benefits of any insurance system established by the Social Security Act). Before you are granted an exemption, the Secretary of Health and Human Services must determine that: (1) the sect or division has the established teachings referred to in the preceding sentence; (2) it is the practice, and has been for a period of time that the Secretary deems substantial, for members of this sect or division to provide for their dependent members in a manner the Secretary deems reasonable in view of the members' general level of living; and (3) the sect or division has existed at all times since December 31, 1950.

Do Not File.—You are ineligible for this exemption if:

(1) You received benefits or payments under Title II or Title XVIII of the Social Security Act, or anyone else received these benefits or payments based on your wages or self-employment income; or

(2) You were subject to self-employment taxes for taxable years ending before December 31, 1967, and you did not file this form by December 31, 1968.

When To File.—If you first become subject to self-employment taxes for a tax year ending on or after December 31, 1967, file this application by the due date, including any extensions, of your income tax return for that first tax year. If you miss this filing deadline, contact your local Internal Revenue office.

Use of Social Security Number.—Enter **only** your social security number in the space provided. If you do not have a social security number, contact your Social Security office to apply for one. If you have applied for a social security number, but have not received it, file Form 4029 without it and write "Applied for" in the space for your social security number.

Approval of Form 4029.—The filing of Form 4029 does **not automatically** make you exempt from payment of self-employment tax. You are exempt from payments of self-employment tax only if the application is approved by Internal Revenue Service and a copy of Form 4029 is returned to you.

How To Indicate Exemption on Form 1040.—If the IRS returned a copy of your application marked "approved" write "Exempt Form 4029," on the self-employment tax line in the Other Taxes section of Form 1040.

Where To File.—Mail two 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:

Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, Louisiana, 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
Arkansas, Indiana, North Carolina, Tennessee, Virginia	Memphis, TN 37501
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation Agana, GU 96910
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, P. O. Box 3186 St. Thomas, VI 00801
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 31101 New York—Holtsville, NY 00501 San Francisco—Fresno, CA 93888 Seattle—Ogden, UT 84201