

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 the instructions under Who May Apply.

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

_____ (District and location)

since _____ (Day) _____ (Month) _____ (Year) and as a follower of the established teachings of that group, I am 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. Public insurance includes 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 _____ (Year) (enter "NONE" if you were never subject to this tax).

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 _____ (Name of taxpayer) is a member of _____ (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)

General Instructions

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 times are:

- Learning about the law or the form** 7 min.
- Preparing the form** 13 min.
- Copying, assembling, and sending the form to IRS** 35 min.

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, TR:FP; or the **Office of Management and Budget**, Paperwork Reduction Project, Washington, DC 20503.

Purpose of Form.— File Form 4029 at any time you wish to apply for exemption from paying self-employment tax.

Who May Apply.—You must be a member of a recognized religious sect or division. As a follower of that sect's or division's established teachings, you must be 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 costs of, or provides services for, medical care. Public insurance includes benefits of any insurance system set up by the Social Security Act. If approved, a copy of your Form 4029 will be returned to you marked "Approved."

Who May Not Apply.—Do not file Form 4029 if 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.

Approval of Application.—Filing Form 4029 does not, by itself, exempt you from paying self-employment tax. You are **exempt only** if IRS returns a copy of Form 4029 to you marked "Approved." Before your application can be approved, the Secretary of Health and Human Services must determine that: (1) your sect or division has established teachings that conform with conditions given under "Who May Apply," above; (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 dependant 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.

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

Specific Instructions

File two copies of this form with IRS and keep one copy for your records.

Enter **only** your social security number in the space provided. If you do not have a number, file **Form SS-5** with your local Social Security Administration office. If you do not receive your card in time, file Form 4029 and enter "Applied for" in the space for the number.

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:
▼	▼
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont, New York (all other counties)	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
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, 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