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

(Before filing this form see General Instruction B)

1. Social security number

2. Check applicable box: □ Ordained Minister, Priest, Rabbi
   □ Member of Religious Order
   □ Commissioned or Licensed Minister
   (See General Instruction B)
   □ Christian Science Practitioner

3. Date ordained, licensed, etc.

4. Name of Denomination or Religious Order

5. Enter the first two years after 1954 in which you had net earnings from self-employment of $400 or more, some part of which was from services as a minister, priest, rabbi, etc.; or as a member of a religious order; or as a Christian Science practitioner
   19  19

6. I certify that I am conscientiously opposed to, or because of religious principles opposed to, the acceptance (with respect to services performed by me as a minister, member, or practitioner) of any public insurance which 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 certify that I did not file an effective waiver certificate (Form 2031) electing social security coverage on earnings as a minister, member, or practitioner.

   I hereby request an exemption from payment of self-employment tax with respect to my earnings from services as a minister, member, or practitioner, pursuant to the provisions of section 1402(e) of the Internal Revenue Code.

   Under penalties of perjury, I declare that this application has been examined by me and to the best of my knowledge and belief it is true and correct.

Signature  ........................................................................................................... Date........................................ 19

For Internal Revenue Service Use

☐ Approved for exemption

☐ Disapproved for exemption

by ........................................... ...........................................

Director's signature  Date

7. Name, address, and ZIP code (Please print or type)

Copy A—To be retained by Internal Revenue Service

File in triplicate with Internal Revenue Service
General Instructions

Once an exemption has become effective, it is irrevocable, and Form 4361 should not be filed for any subsequent year.

A. Purpose of This Form.—For taxable years ending before 1968, services performed by duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who had not taken a vow of poverty) and Christian Science practitioners were not covered under the Federal social security program unless the individual filed a Form 2031 (Waiver Certificate To Elect Social Security Coverage For Use By Ministers, Certain Members Of Religious Orders, and Christian Science Practitioners). For taxable years ending after 1967, however, the Social Security Amendments of 1967 provide that such services are covered unless the minister, member of a religious order, or practitioner requests exemption from social security coverage. If an individual desires to apply for exemption, this form should be used.

B. Who May File for Exemption.—Any duly ordained, commissioned, or licensed minister of a church, member of a religious order (who has not taken the vow of poverty), or Christian Science practitioner may file for exemption from self-employment tax. The request for exemption must be based on his opposition, because of conscience or religious principles, to the acceptance (with respect to services performed by him as a minister, member, or practitioner) of public insurance (including social security benefits) which 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. However, if the minister, member, or practitioner has previously filed an effective waiver certificate Form 2031, he may NOT now file for an exemption.

If you are a member of a religious order and have taken a vow of poverty, you are exempt from self-employment tax and need not file this form.

Commissioned or licensed ministers of a church or church denomination which provides for ordination of ministers may file an application for exemption only if they are invested with the authority to perform all of the ecclesiastical duties of their church or church denomination.

If you have any question about your eligibility for exemption, consult an Internal Revenue office.

(Continued on back of Copy C)
Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

(Rev. July 1972)
Department of the Treasury
Internal Revenue Service

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     (See General Instruction B)
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   - □ Christian Science Practitioner

3. Date ordained, licensed, etc.

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   Under penalties of perjury, I declare that this application has been examined by me and to the best of my knowledge and belief it is true and correct.

Signature _____________________________________________________________ Date ________________________________ 19

For Internal Revenue Service Use

☐ Approved for exemption

☐ Disapproved for exemption

by ____________________________ __________________________

Director's signature Date

7. Name, address, and ZIP code (Please print or type)

File in triplicate with Internal Revenue Service

Copy B—To be forwarded to Social Security
## SPECIFIC INSTRUCTIONS

<table>
<thead>
<tr>
<th>Where To File</th>
<th>Use this address</th>
<th>California, Hawaii</th>
<th>Internal Revenue Service Center</th>
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</thead>
<tbody>
<tr>
<td>Delaware, District of Columbia, Maryland, Pennsylvania</td>
<td>Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155</td>
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<tr>
<td>New Jersey</td>
<td>Internal Revenue Service Center 1040 Waverly Avenue Hightsville, N.Y. 11799</td>
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<tr>
<td>Alabama, Florida, Georgia, Mississippi, South Carolina</td>
<td>Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006</td>
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<tr>
<td>Michigan, Ohio</td>
<td>Internal Revenue Service Center Cincinnati, Ohio 45298</td>
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<tr>
<td>Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas</td>
<td>Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740</td>
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<tr>
<td>Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming</td>
<td>Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405</td>
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<tr>
<td>Illinois, Iowa, Missouri, Wisconsin</td>
<td>Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170</td>
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<tr>
<td>Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont</td>
<td>Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812</td>
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<tr>
<td>Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia</td>
<td>Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110</td>
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If you have no legal residence in the United States then mail this form to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

**Item 1.**—Enter your social security number as it appears on your social security card. If you have no number, file application Form SS-5 with the local office of the Social Security Administration. If you do not receive your card in time, file Form 4361 and enter "Applied for" in the space provided for the number.

**Item 3.**—Enter the date you were duly ordained, commissioned, or licensed as a minister of a church, or date you became a member of a religious order, or date you commenced practice as a Christian Science practitioner. No application for exemption should be filed prior to such date.

**Item 4.**—If you are a minister or a member of a religious order, enter the name of the church denomination which ordained, commissioned, or licensed you or the order of which you are now a member.

**Item 5.**—Sign your name and enter the date. Do not print unless that is your usual way of signing.

**Item 7.**—Enter your name and mailing address. If you get your mail in a city, enter the number and name of the street and ZIP code; if in the country, the R.D. route, box number and ZIP code; if at the post office, the P.O. box number and ZIP code.