

**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: <input type="checkbox"/> Ordained Minister, Priest, Rabbi <input type="checkbox"/> Member of Religious Order	<input type="checkbox"/> Commissioned or Licensed Minister (See General Instruction B) <input type="checkbox"/> 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)

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## 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)

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Signature \_\_\_\_\_ Date \_\_\_\_\_ 19\_\_\_\_

<b>For Internal Revenue Service Use</b>	
<input type="checkbox"/> Approved for exemption	
<input type="checkbox"/> Disapproved for exemption	
by _____	Date _____
Director's signature	Date

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

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## SPECIFIC INSTRUCTIONS

### Where To File.

If you are located in:	Use this address
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
New Jersey	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110

California, Hawaii

Internal Revenue Service Center  
5045 East Butler Avenue  
Fresno, California 93730

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 6.**—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.