

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

Documentation required by Specific Instruction Item 4 **MUST** be attached to this form. Before filing this form see General Instructions.

Please type or print	1 Name	2 Social security number
	Address	
	City or town, State and ZIP code	

3 Check ONLY ONE box: <input type="checkbox"/> Christian Science practitioner <input type="checkbox"/> Ordained minister, priest, rabbi <input type="checkbox"/> Member of religious order not under a vow of poverty <input type="checkbox"/> Commissioned or licensed minister (see Item 7)	4 Date ordained, licensed, etc.
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5 Legal name of ordaining, licensing, or commissioning body or religious order	Employer identification number
Address	
City or town, State and ZIP code	

6 Enter the first two years after the date entered in Item 4, above, 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
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Caution: Form 4361 is not proof of any of the following: (a) the right to an exemption from Federal income tax withholding and social security tax; (b) the right to a parsonage allowance exclusion (section 107 of the Internal Revenue Code); or (c) assignment by your religious superiors to a particular job.

7 If you are applying for the exemption as a licensed or commissioned minister, and your denomination provides for the ordination of ministers, please indicate to what extent your ecclesiastical powers differ from those of an ordained minister of your denomination and attach a copy of your denomination's by-laws relating to the powers of ordained, and commissioned or licensed ministers.

8 I certify that, because of my religious principles, I am conscientiously opposed to the acceptance (with respect to services performed by me as a minister, member, or practitioner) of the benefits of any 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 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. I understand that the exemption, if granted, will apply only to such earnings. 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** _____

Note: The exemption is granted only if the application is approved by Internal Revenue Service, and Copy C is returned to you marked "approved."

For Internal Revenue Service Use	COPY A
<input type="checkbox"/> Approved for exemption from self-employment tax (see Caution above) <input type="checkbox"/> Disapproved for exemption from self-employment tax	To be retained by Internal Revenue Service
By _____	
(Director's signature)	(Date)

General Instructions
 This form must be filed in triplicate with the Internal Revenue Service.

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you 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.

If you are a member of a religious order who has taken a vow of poverty, do not file this form because you are automatically exempt from the payment of self-employment tax for amounts earned for services performed for your church or an integral agency thereof. However, members of a religious order who are under a vow of poverty and are paid to perform services for an

organization other than the church or an integral agency of it are treated as regular employees of this organization for Federal employment tax purposes (Federal income tax withholding, social security and Federal unemployment tax). The automatic exemption from self-employment tax does not apply to amounts earned during such employment.

A. Purpose of This Form.—This form should be used to request exemption under the Self-Employment Contributions Act for services performed by a minister, member of a religious order, or Christian Science practitioner.

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. To be eligible for the exemption, the applicant must establish that the or-

dain, commissioning, or licensing body (or religious order) is a church that is exempt from Federal income tax under section 501(a) of the Internal Revenue Code as a religious organization described in section 501(c)(3), and must also establish that the church (or convention or association of churches) is one described in section 170(b)(1)(A)(i). The request must be based on a conscientious opposition, because of the applicant's religious principles, to accepting (for services performed as a minister, member, or practitioner) public insurance (including social security benefits) 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. However, if the minister, member, or practitioner has previously filed an effective waiver certificate Form 2031, an application for exemption may **NOT** now be filed.

Commissioned or licensed ministers of a church or church denomination that pro-

(Continued on back)

vides for ordination of ministers may file an application for exemption if they are invested with the authority to perform substantially all of the religious duties of their church or church denomination.

For more information, see **Publication 517, Social Security for Members of the Clergy and Religious Workers.**

C. Earnings to Which This Exemption Applies.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church applies only to service performed in the exercise of the ministry.

Service performed by a minister in the exercise of the ministry includes the ministration of sacerdotal functions, the conduct of religious worship, and the control, conduct, and maintenance of religious organizations (including the religious boards, societies, and other integral agencies of such organizations), under the authority of a religious body constituting a church or church denomination. The following rules apply in determining whether services performed by a minister are performed in the exercise of the ministry.

If a minister is performing service in the conduct of religious worship or the ministration of sacerdotal functions, this service is in the exercise of the ministry whether or not it is performed for a religious organization.

If a minister is performing service for an organization that operates as an integral agency of a religious organization under the authority of a religious body constituting a church or church denomination, all service performed by the minister in the conduct of religious worship, in the ministration of sacerdotal functions, or in the control, conduct, and maintenance of such organization is in the exercise of the ministry. The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by the N Religious Board to serve as director of one of its departments. M performs no other service. The N Religious Board is an integral agency of O, a religious organization operating under the authority of a religious body constituting a church denomination. M is performing service in the exercise of M's ministry.

If a minister, under an assignment or designation by a religious body constituting the minister's church, performs service for an organization that is neither a religious organization nor operated as an integral agency of a religious organization, all service performed by the minister, even though this service may not involve the conduct of religious worship or the ministration of sacerdotal functions, is in the exercise of the ministry. Ordinarily, the services of a minister are not assigned or designated services if any of the following circumstances are present: (1) the organization for which the minister performs the services did not arrange with the minister's church for the minister's services; (2) the minister is performing services for the organization that other employees of the organization who have not been so designated are performing; or (3) the minister performed the same services before and after the designation.

D. Earnings to Which This Exemption Does Not Apply.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church does not apply to service performed that is not in the exercise of the ministry.

If a minister is performing service for an organization that is neither a religious organization nor operated as an integral

agency of a religious organization and the service is not performed under an assignment or designation by the minister's ecclesiastical superiors, then only the service performed by the minister in the conduct of religious worship or the ministration of sacerdotal functions is in the exercise of the ministry. The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by N University to teach history and mathematics. M performs no other service for N although from time to time M performs marriages and conducts funerals for relatives and friends. N University is neither a religious organization nor operated as an integral agency of a religious organization. M is not performing the service for N under an assignment or designation by M's ecclesiastical superiors. The service performed by M for N University is not in the exercise of M's ministry. However, service performed by M in performing marriages and conducting funerals is in the exercise of M's ministry.

Service performed by a duly ordained, commissioned, or licensed minister of a church as an employee of the United States, or a State, territory, or possession of the United States, or the District of Columbia, or a foreign government, or a political subdivision of any of the foregoing, is not considered to be in the exercise of the ministry for purposes of the tax on self-employment income, even though this service may involve the ministration of sacerdotal functions or the conduct of religious worship. For example, service performed by a chaplain in the Armed Forces of the United States is considered to be performed by a commissioned officer in this capacity and not by a minister in the exercise of the ministry. Similarly, service performed by a chaplain in a State prison or State University is considered to be performed by a civil servant of the State and not by a minister in the exercise of the ministry.

E. Time Limitation for Filing Application for Exemption.—An application for exemption must be filed with the Internal Revenue Service by the later of the two following dates: (1) the due date of your tax return (including extensions) for the second tax year in which you have net earnings from self-employment of \$400 or more, any part of which was derived from services as a minister, member of a religious order or Christian Science practitioner; or (2) the due date (including extensions) of your tax return for your second tax year ending after 1967.

Example: Reverend Aker, ordained in 1965, had net ministerial earnings of \$400 or more in all years after 1965 and had not filed a waiver certificate electing social security coverage (Form 2031). He should have filed an application for exemption by April 15, 1970, or extended date.

Reverend Beeker, ordained in 1978, had ministerial income of \$400 or more in 1978 and in 1979. He should have filed an application for exemption not later than April 15, 1980, or extended date.

F. Effective Date of Exemption.—An exemption from self-employment tax is effective for the first tax year ending after 1967, and all succeeding tax years in which you have net earnings from self-employment of \$400 or more, any part of which is derived from services as a minister, member, or practitioner. Thus, if you had qualified net earnings of \$400 or more in 1968 and not again until 1979, a valid application for exemption from self-employment tax filed by April 15, 1980, would be effective for 1968 and all years thereafter. However, contact an IRS office to see if you are entitled to file a claim for refund of self-employment taxes paid in prior tax years.

G. Where to File.—Mail your application to the **Internal Revenue Service Center** for the place where you live.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY	00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA	05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA	31101
Michigan, Ohio	Cincinnati, OH	45999
Louisiana, New Mexico, Arkansas, Kansas, Oklahoma, Texas	Austin, TX	73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT	84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO	64999
California, Hawaii	Fresno, CA	93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN	37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA	19255

If you have no legal residence in the United States then mail this form to the Internal Revenue Service Center, Philadelphia, PA 19255.

H. Extensions of Time for Filing and Noncalendar Year Taxpayers.—In general, the filing dates stated do not apply if you file your tax return for other than a calendar year or you are granted an extension of time to file your return. Contact the nearest Internal Revenue Service office for applicable dates.

I. How to Indicate Exemption on Form 1040.—If your only income subject to self-employment tax is from ministerial services, and **Copy C has been returned to you approved by the Internal Revenue Service**, write "Exempt-Form 4361" on the self-employment line in Other Taxes section of Form 1040. However, if you have other income subject to self-employment tax, see Schedule SE (Form 1040).

J. Revocation of Exemption.—You may not revoke the exemption once it is received.

Specific Instructions

Item 2.—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 4.—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 this date. A copy of the certificate (or a letter from the governing body of your church if you did not receive a certificate) establishing your status as a duly ordained, commissioned, or a licensed minister, or a member of a religious order, or Christian Science practitioner, must be attached to the form.

Item 5.—If you are a minister or a member of a religious order, enter the legal name, address, and employer identification number of the church denomination that ordained, commissioned, or licensed you or the order of which you are now a member. The employer identification number should be obtained from the ordaining, licensing, or commissioning body or religious order.

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

OMB No. 1545-0168
 Expires 8/31/84

Documentation required by Specific Instruction Item 4 MUST be attached to this form. Before filing this form see General Instructions.

Please type or print	1 Name		2 Social security number
	Address		
	City or town, State and ZIP code		
3 Check ONLY ONE box: <input type="checkbox"/> Christian Science practitioner <input type="checkbox"/> Ordained minister, priest, rabbi		4 Date ordained, licensed, etc.	
<input type="checkbox"/> Member of religious order not under a vow of poverty <input type="checkbox"/> Commissioned or licensed minister (see Item 7)			
5 Legal name of ordaining, licensing, or commissioning body or religious order			Employer identification number
Address			
City or town, State and ZIP code			
6 Enter the first two years after the date entered in Item 4, above, 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

Caution: Form 4361 is not proof of any of the following: (a) the right to an exemption from Federal income tax withholding and social security tax; (b) the right to a parsonage allowance exclusion (section 107 of the Internal Revenue Code); or (c) assignment by your religious superiors to a particular job.

7 If you are applying for the exemption as a licensed or commissioned minister, and your denomination provides for the ordination of ministers, please indicate to what extent your ecclesiastical powers differ from those of an ordained minister of your denomination and attach a copy of your denomination's by-laws relating to the powers of ordained, and commissioned or licensed ministers.

8 I certify that, because of my religious principles, I am conscientiously opposed to the acceptance (with respect to services performed by me as a minister, member, or practitioner) of the benefits of any 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 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. I understand that the exemption, if granted, will apply only to such earnings. 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** _____

Note: The exemption is granted only if the application is approved by Internal Revenue Service, and Copy C is returned to you marked "approved."

For Internal Revenue Service Use	COPY B
<input type="checkbox"/> Approved for exemption from self-employment tax (see Caution above) <input type="checkbox"/> Disapproved for exemption from self-employment tax	To be forwarded to Social Security Administration
By _____ (Director's signature)	_____ (Date)

General Instructions

This form must be filed in triplicate with the Internal Revenue Service.

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you 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.

If you are a member of a religious order who has taken a vow of poverty, do not file this form because you are automatically exempt from the payment of self-employment tax for amounts earned for services performed for your church or an integral agency thereof. However, members of a religious order who are under a vow of poverty and are paid to perform services for an

organization other than the church or an integral agency of it are treated as regular employees of this organization for Federal employment tax purposes (Federal income tax withholding, social security and Federal unemployment tax). The automatic exemption from self-employment tax does not apply to amounts earned during such employment.

A. Purpose of This Form.—This form should be used to request exemption under the Self-Employment Contributions Act for services performed by a minister, member of a religious order, or Christian Science practitioner.

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. To be eligible for the exemption, the applicant must establish that the or-

gaining, commissioning, or licensing body (or religious order) is a church that is exempt from Federal income tax under section 501(a) of the Internal Revenue Code as a religious organization described in section 501(c)(3), and must also establish that the church (or convention or association of churches) is one described in section 170(b)(1)(A)(i). The request must be based on a conscientious opposition, because of the applicant's religious principles, to accepting (for services performed as a minister, member, or practitioner) public insurance (including social security benefits) 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. However, if the minister, member, or practitioner has previously filed an effective waiver certificate Form 2031, an application for exemption may NOT now be filed.

Commissioned or licensed ministers of a church or church denomination that pro-

(Continued on back)

vides for ordination of ministers may file an application for exemption if they are invested with the authority to perform substantially all of the religious duties of their church or church denomination.

For more information, see **Publication 517, Social Security for Members of the Clergy and Religious Workers.**

C. Earnings to Which This Exemption Applies.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church applies only to service performed in the exercise of the ministry.

Service performed by a minister in the exercise of the ministry includes the ministration of sacerdotal functions, the conduct of religious worship, and the control, conduct, and maintenance of religious organizations (including the religious boards, societies, and other integral agencies of such organizations), under the authority of a religious body constituting a church or church denomination. The following rules apply in determining whether services performed by a minister are performed in the exercise of the ministry.

If a minister is performing service in the conduct of religious worship or the ministration of sacerdotal functions, this service is in the exercise of the ministry whether or not it is performed for a religious organization.

If a minister is performing service for an organization that operates as an integral agency of a religious organization under the authority of a religious body constituting a church or church denomination, all service performed by the minister in the conduct of religious worship, in the ministration of sacerdotal functions, or in the control, conduct, and maintenance of such organization is in the exercise of the ministry. The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by the N Religious Board to serve as director of one of its departments. M performs no other service. The N Religious Board is an integral agency of O, a religious organization operating under the authority of a religious body constituting a church denomination. M is performing service in the exercise of M's ministry.

If a minister, under an assignment or designation by a religious body constituting the minister's church, performs service for an organization that is neither a religious organization nor operated as an integral agency of a religious organization, all service performed by the minister, even though this service may not involve the conduct of religious worship or the ministration of sacerdotal functions, is in the exercise of the ministry. Ordinarily, the services of a minister are not assigned or designated services if any of the following circumstances are present: (1) the organization for which the minister performs the services did not arrange with the minister's church for the minister's services; (2) the minister is performing services for the organization that other employees of the organization who have not been so designated are performing; or (3) the minister performed the same services before and after the designation.

D. Earnings to Which This Exemption Does Not Apply.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church does not apply to service performed that is not in the exercise of the ministry.

If a minister is performing service for an organization that is neither a religious organization nor operated as an integral

agency of a religious organization and the service is not performed under an assignment or designation by the minister's ecclesiastical superiors, then only the service performed by the minister in the conduct of religious worship or the ministration of sacerdotal functions is in the exercise of the ministry. The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by N University to teach history and mathematics. M performs no other service for N although from time to time M performs marriages and conducts funerals for relatives and friends. N University is neither a religious organization nor operated as an integral agency of a religious organization. M is not performing the service for N under an assignment or designation by M's ecclesiastical superiors. The service performed by M for N University is not in the exercise of M's ministry. However, service performed by M in performing marriages and conducting funerals is in the exercise of M's ministry.

Service performed by a duly ordained, commissioned, or licensed minister of a church as an employee of the United States, or a State, territory, or possession of the United States, or the District of Columbia, or a foreign government, or a political subdivision of any of the foregoing, is not considered to be in the exercise of the ministry for purposes of the tax on self-employment income, even though this service may involve the ministration of sacerdotal functions or the conduct of religious worship. For example, service performed by a chaplain in the Armed Forces of the United States is considered to be performed by a commissioned officer in this capacity and not by a minister in the exercise of the ministry. Similarly, service performed by a chaplain in a State prison or State University is considered to be performed by a civil servant of the State and not by a minister in the exercise of the ministry.

E. Time Limitation for Filing Application for Exemption.—An application for exemption must be filed with the Internal Revenue Service by the later of the two following dates: (1) the due date of your tax return (including extensions) for the second tax year in which you have net earnings from self-employment of \$400 or more, any part of which was derived from services as a minister, member of a religious order or Christian Science practitioner; or (2) the due date (including extensions) of your tax return for your second tax year ending after 1967.

Example: Reverend Aker, ordained in 1965, had net ministerial earnings of \$400 or more in all years after 1965 and had not filed a waiver certificate electing social security coverage (Form 2031). He should have filed an application for exemption by April 15, 1970, or extended date.

Reverend Beeker, ordained in 1978, had ministerial income of \$400 or more in 1978 and in 1979. He should have filed an application for exemption not later than April 15, 1980, or extended date.

F. Effective Date of Exemption.—An exemption from self-employment tax is effective for the first tax year ending after 1967, and all succeeding tax years in which you have net earnings from self-employment of \$400 or more, any part of which is derived from services as a minister, member, or practitioner. Thus, if you had qualified net earnings of \$400 or more in 1968 and not again until 1979, a valid application for exemption from self-employment tax filed by April 15, 1980, would be effective for 1968 and all years thereafter. However, contact an IRS office to see if you are entitled to file a claim for refund of self-employment taxes paid in prior tax years.

G. Where to File.—Mail your application to the **Internal Revenue Service Center** for the place where you live.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY	00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA	05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA	31101
Michigan, Ohio	Cincinnati, OH	45999
Louisiana, New Mexico, Arkansas, Kansas, Oklahoma, Texas	Austin, TX	73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT	84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO	64999
California, Hawaii	Fresno, CA	93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN	37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA	19255

If you have no legal residence in the United States then mail this form to the Internal Revenue Service Center, Philadelphia, PA 19255.

H. Extensions of Time for Filing and Noncalendar Year Taxpayers.—In general, the filing dates stated do not apply if you file your tax return for other than a calendar year or you are granted an extension of time to file your return. Contact the nearest Internal Revenue Service office for applicable dates.

I. How to Indicate Exemption on Form 1040.—If your only income subject to self-employment tax is from ministerial services, and **Copy C** has been returned to you approved by the **Internal Revenue Service**, write "Exempt-Form 4361" on the self-employment line in Other Taxes section of Form 1040. However, if you have other income subject to self-employment tax, see Schedule SE (Form 1040).

J. Revocation of Exemption.—You may not revoke the exemption once it is received.

Specific Instructions

Item 2.—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 4.—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 this date. A copy of the certificate (or a letter from the governing body of your church if you did not receive a certificate) establishing your status as a duly ordained, commissioned, or a licensed minister, or a member of a religious order, or Christian Science practitioner, must be attached to the form.

Item 5.—If you are a minister or a member of a religious order, enter the legal name, address, and employer identification number of the church denomination that ordained, commissioned, or licensed you or the order of which you are now a member. The employer identification number should be obtained from the ordaining, licensing, or commissioning body or religious order.

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

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Signature _____ **Date** _____

Note: The exemption is granted only if the application is approved by Internal Revenue Service, and Copy C is returned to you marked "approved."

For Internal Revenue Service Use	COPY C To be returned to taxpayer
<input type="checkbox"/> Approved for exemption from self-employment tax (see Caution above) <input type="checkbox"/> Disapproved for exemption from self-employment tax	
By _____ (Date) _____	
<small>(Director's signature)</small>	<small>(Date)</small>

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A. Purpose of This Form.—This form should be used to request exemption under the Self-Employment Contributions Act for services performed by a minister, member of a religious order, or Christian Science practitioner.

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. To be eligible for the exemption, the applicant must establish that the or-

gaining, commissioning, or licensing body (or religious order) is a church that is exempt from Federal income tax under section 501(a) of the Internal Revenue Code as a religious organization described in section 501(c)(3), and must also establish that the church (or convention or association of churches) is one described in section 170(b)(1)(A)(i). The request must be based on a conscientious opposition, because of the applicant's religious principles, to accepting (for services performed as a minister, member, or practitioner) public insurance (including social security benefits) 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. However, if the minister, member, or practitioner has previously filed an effective waiver certificate Form 2031, an application for exemption may **NOT** now be filed.

Commissioned or licensed ministers of a church or church denomination that pro-

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vides for ordination of ministers may file an application for exemption if they are invested with the authority to perform substantially all of the religious duties of their church or church denomination.

For more information, see **Publication 517**, Social Security for Members of the Clergy and Religious Workers.

C. Earnings to Which This Exemption Applies.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church applies only to service performed in the exercise of the ministry.

Service performed by a minister in the exercise of the ministry includes the ministration of sacerdotal functions, the conduct of religious worship, and the control, conduct, and maintenance of religious organizations (including the religious boards, societies, and other integral agencies of such organizations), under the authority of a religious body constituting a church or church denomination. The following rules apply in determining whether services performed by a minister are performed in the exercise of the ministry.

If a minister is performing service in the conduct of religious worship or the ministration of sacerdotal functions, this service is in the exercise of the ministry whether or not it is performed for a religious organization.

If a minister is performing service for an organization that operates as an integral agency of a religious organization under the authority of a religious body constituting a church or church denomination, all service performed by the minister in the conduct of religious worship, in the ministration of sacerdotal functions, or in the control, conduct, and maintenance of such organization is in the exercise of the ministry. The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by the N Religious Board to serve as director of one of its departments. M performs no other service. The N Religious Board is an integral agency of O, a religious organization operating under the authority of a religious body constituting a church denomination. M is performing service in the exercise of M's ministry.

If a minister, under an assignment or designation by a religious body constituting the minister's church, performs service for an organization that is neither a religious organization nor operated as an integral agency of a religious organization, all service performed by the minister, even though this service may not involve the conduct of religious worship or the ministration of sacerdotal functions, is in the exercise of the ministry. Ordinarily, the services of a minister are not assigned or designated services if any of the following circumstances are present: (1) the organization for which the minister performs the services did not arrange with the minister's church for the minister's services; (2) the minister is performing services for the organization that other employees of the organization who have not been so designated are performing; or (3) the minister performed the same services before and after the designation.

D. Earnings to Which This Exemption Does Not Apply.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church does not apply to service performed that is not in the exercise of the ministry.

If a minister is performing service for an organization that is neither a religious organization nor operated as an integral

agency of a religious organization and the service is not performed under an assignment or designation by the minister's ecclesiastical superiors, then only the service performed by the minister in the conduct of religious worship or the ministration of sacerdotal functions is in the exercise of the ministry. The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by N University to teach history and mathematics. M performs no other service for N although from time to time M performs marriages and conducts funerals for relatives and friends. N University is neither a religious organization nor operated as an integral agency of a religious organization. M is not performing the service for N under an assignment or designation by M's ecclesiastical superiors. The service performed by M for N University is not in the exercise of M's ministry. However, service performed by M in performing marriages and conducting funerals is in the exercise of M's ministry.

Service performed by a duly ordained, commissioned, or licensed minister of a church as an employee of the United States, or a State, territory, or possession of the United States, or the District of Columbia, or a foreign government, or a political subdivision of any of the foregoing, is not considered to be in the exercise of the ministry for purposes of the tax on self-employment income, even though this service may involve the ministration of sacerdotal functions or the conduct of religious worship. For example, service performed by a chaplain in the Armed Forces of the United States is considered to be performed by a commissioned officer in this capacity and not by a minister in the exercise of the ministry. Similarly, service performed by a chaplain in a State prison or State University is considered to be performed by a civil servant of the State and not by a minister in the exercise of the ministry.

E. Time Limitation for Filing Application for Exemption.—An application for exemption must be filed with the Internal Revenue Service by the later of the two following dates: (1) the due date of your tax return (including extensions) for the second tax year in which you have net earnings from self-employment of \$400 or more, any part of which was derived from services as a minister, member of a religious order or Christian Science practitioner; or (2) the due date (including extensions) of your tax return for your second tax year ending after 1967.

Example: Reverend Aker, ordained in 1965, had net ministerial earnings of \$400 or more in all years after 1965 and had not filed a waiver certificate electing social security coverage (Form 2031). He should have filed an application for exemption by April 15, 1970, or extended date.

Reverend Beeker, ordained in 1978, had ministerial income of \$400 or more in 1978 and in 1979. He should have filed an application for exemption not later than April 15, 1980, or extended date.

F. Effective Date of Exemption.—An exemption from self-employment tax is effective for the first tax year ending after 1967, and all succeeding tax years in which you have net earnings from self-employment of \$400 or more, any part of which is derived from services as a minister, member, or practitioner. Thus, if you had qualified net earnings of \$400 or more in 1968 and not again until 1979, a valid application for exemption from self-employment tax filed by April 15, 1980, would be effective for 1968 and all years thereafter. However, contact an IRS office to see if you are entitled to file a claim for refund of self-employment taxes paid in prior tax years.

G. Where to File.—Mail your application to the **Internal Revenue Service Center** for the place where you live.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY	00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA	05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA	31101
Michigan, Ohio	Cincinnati, OH	45999
Louisiana, New Mexico, Arkansas, Kansas, Oklahoma, Texas	Austin, TX	73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT	84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO	64999
California, Hawaii	Fresno, CA	93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN	37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA	19255

If you have no legal residence in the United States then mail this form to the Internal Revenue Service Center, Philadelphia, PA 19255.

H. Extensions of Time for Filing and Noncalendar Year Taxpayers.—In general, the filing dates stated do not apply if you file your tax return for other than a calendar year or you are granted an extension of time to file your return. Contact the nearest Internal Revenue Service office for applicable dates.

I. How to Indicate Exemption on Form 1040.—If your only income subject to self-employment tax is from ministerial services, and **Copy C has been returned to you approved by the Internal Revenue Service**, write "Exempt-Form 4361" on the self-employment line in Other Taxes section of Form 1040. However, if you have other income subject to self-employment tax, see Schedule SE (Form 1040).

J. Revocation of Exemption.—You may not revoke the exemption once it is received.

Specific Instructions

Item 2.—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 4.—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 this date. A copy of the certificate (or a letter from the governing body of your church if you did not receive a certificate) establishing your status as a duly ordained, commissioned, or a licensed minister, or a member of a religious order, or Christian Science practitioner, must be attached to the form.

Item 5.—If you are a minister or a member of a religious order, enter the legal name, address, and employer identification number of the church denomination that ordained, commissioned, or licensed you or the order of which you are now a member. The employer identification number should be obtained from the ordaining, licensing, or commissioning body or religious order.