Form 4361
Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

1. Name of taxpayer as shown on Form 1040
   Social security number
   Telephone Number (optional)
   City or town, state, and ZIP code

2. Check ONE box:
   ☐ Christian Science practitioner
   ☐ Member of religious order not under a vow of poverty
   ☐ Ordained minister, priest, rabbi
   ☐ Commissioned or licensed minister (see line 6)

3. Date ordained, licensed, etc.
   (Attach supporting items. See instructions.)
   Employer identification number

4. Legal name of ordaining, licensing, or commissioning body or religious order
   Address
   City or town, state, and ZIP code

5. Enter the first 2 years, after the date shown on line 3, that you had net self-employment earnings of $400 or more, any of which came from services as a minister, priest, rabbi, etc.; member of a religious order; or Christian Science practitioner
   19
   19

6. If you apply for the exemption as a licensed or commissioned minister, and your denomination also ordains ministers, please indicate to what extent your ecclesiastical powers differ from those of an ordained minister of your denomination. Attach a copy of your denomination’s by-laws relating to the powers of ordained and commissioned or licensed ministers.

7. I certify that I am conscientiously opposed to, or because of my religious principles I am opposed to, the acceptance (for services I performed as a minister, member of a religious order not under a vow of poverty, or a Christian Science practitioner) of any public insurance that makes payments in the event of death, disability, old age, or retirement; or that makes payments toward the cost of, or provides services for, medical care. (Public insurance includes insurance systems established by the Social Security Act.)
   I certify that as a duly ordained, commissioned, or licensed minister of a church or a member of a religious order not under a vow of poverty, I have informed the ordaining, commissioning, or licensing body of my church or order that I am conscientiously opposed to, or because of religious principles, I am opposed to the acceptance (with respect to services I perform as a minister, or as a member of a religious order) of any public insurance that makes payments in the event of death, disability, old age, or retirement, or that 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, a member of a religious order not under a vow of poverty, or a Christian Science practitioner.
   I request to be exempted from paying self-employment tax on my earnings from services as a minister, member of a religious order not under a vow of poverty, or a Christian Science practitioner, under section 1402(e) of the Internal Revenue Code. I understand that the exemption, if granted, will apply only to these earnings. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true and correct.

Signature ▶ Date ▶

Caution: Form 4361 is not proof of: the right to an exemption from Federal income tax withholding or social security tax; the right to a parsonage allowance exclusion (section 107); assignment by your religious superiors to a particular job; or the exemption or church status of the ordaining, licensing, commissioning body, or religious order.

For Internal Revenue Service Use
☐ Approved for exemption from self-employment tax on ministerial earnings (see Caution above)
☐ Disapproved for exemption from self-employment tax on ministerial earnings

By

General Instructions
(Sec. references are to the Internal Revenue Code unless otherwise noted.)

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 time is:
   Recordkeeping, 7 minutes; Learning about the law or the form, 9 minutes; Preparing the form, 11 minutes; Copying, assembling, and sending the form to IRS, 17 minutes.

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-FF; or the Office of Management and Budget, Paperwork Reduction Project, Washington, DC 20503.

Purpose of Form.—File Form 4361 if you are a minister, member of a religious order not under a vow of poverty, or Christian Science practitioner, and want an exemption from self-employment tax on certain earnings. If your application is approved, a copy will be returned to you marked "approved."

Who May Not Apply.—Do not file Form 4361 if:
   ● you ever filed a waiver certificate, Form 2031; or
   ● you belong to a religious order and took a vow of poverty. You are automatically exempt from self-employment tax on earnings for services you perform for your church or an integral agency of it.

Approval of Application.—Before your application can be approved, IRS must verify that you are aware of the grounds for exemption and that you want the exemption on that basis. When your completed Form 4361 is received, IRS will mail you a statement that describes the grounds for receiving an exemption under section 1402(e). You must certify that you have read the statement and seek exemption on the grounds listed on the statement. The certification must be made by signing a copy of the statement under penalties of perjury and mailing it to the Service Center that issued it, not later than 90 days after the date the statement was mailed to you. If it is not mailed by that time, your exemption will not be effective until the date the signed copy is received by the Service Center. Once the exemption is approved, you cannot revoke it.

Additional Information
If you need more information, get Pub. 517, Social Security for Members of the Clergy and Religious Workers. (continued on page 2)
Specific Instructions

File three copies of Form 4361.

Enter your social security number. If you have no number, file application Form SS-5, Application for a Social Security Number Card, with your local Social Security office. If you do not receive your card in time, file Form 4361 and enter “applied for” in the space for the number.

Line 2.—You may apply for exemption from self-employment tax if you are:

- A member of an ordained, commissioned, or licensed minister of a church;
- A member of a religious order who has not taken a vow of poverty;
- A Christian Science practitioner; or
- A commissioned or licensed minister of a church or church denomination that ordains ministers, if you have authority to perform substantially all religious duties of your church or denomination.

You must establish that the body that ordained, commissioned, or licensed you, or your religious order, is exempt from Federal income tax under section 501(a) as a religious organization described in section 501(c)(3). You must also establish that the body is a church (or convention or association of churches) described in section 170(b)(1)(A)(i).

Line 3.—Enter the date you were: ordained, commissioned, or licensed as a minister of a church; became a member of a religious order; or began practice as a Christian Science practitioner. Do not file Form 4361 before this date. If your application to be approved, attach a copy of the certificate (or, if you did not receive one, a letter from the governing body of your church) that establishes your status as: an ordained, commissioned, or licensed minister; a member of a religious order; or a Christian Science practitioner.

If you are a minister or belong to a religious order, enter the legal name, address, and employer identification number of the denomination that ordained, commissioned, or licensed you, or the order to which you belong. Get this number from your church or order.

Line 7.—An exemption from self-employment tax is effective for all tax years ending after 1967 in which you have net self-employment earnings of $400 or more, if you derive any of it from ministerial services. For example, if you had qualified net earnings of $400 or more in 1968 and not again until 1989, you could apply after 1989, would apply to 1968 and all later years. However, refer to Pub. 517 to see if you are entitled to a refund of self-employment tax paid in earlier years.

Line 8.—This application must be based on your religious or conscientious opposition to the acceptance (for services performed as a minister, an ordained minister of a religious order, or a Christian Science practitioner) of any public insurance that makes payments for death, disability, old age, or retirement; or that makes payments for the cost of, or provides services for, medical care including any insurance benefits established by the Social Security Act.

If you are a member of a religious organization, or ordained, commissioned, or licensed minister of a church or a member of a religious order not under a vow of poverty, prior to filing this form you must inform the ordaining, commissioning, or licensing body of your church or order that you are opposed to the acceptance of public insurance benefits based on ministerial service on religious or conscientious grounds.