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

File in triplicate and attach supporting items. This exemption is granted only if IRS returns a copy to you marked "approved."

<table>
<thead>
<tr>
<th>1 Name of taxpayer shown on Form 1040</th>
<th>Social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Telephone number (optional)</td>
</tr>
<tr>
<td>City or town, state, and ZIP code</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2 Check ONE box:</th>
<th>3 Date ordained, licensed, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Christian Science practitioner</td>
<td>(Attach supporting items. See instructions.)</td>
</tr>
<tr>
<td>☐ Ordained minister, priest, rabbi</td>
<td></td>
</tr>
<tr>
<td>☐ Member of religious order not under a vow of poverty</td>
<td></td>
</tr>
<tr>
<td>☐ Commissioned or licensed minister (see line 6)</td>
<td></td>
</tr>
</tbody>
</table>

| 4 Legal name of ordaining, licensing, or commissioning body or religious order | |
| Address                                                                 | Employer identification number |
| City or town, state, and ZIP code                                       |                                  |

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.

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.

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, 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.

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.

☐ Approved for exemption from self-employment tax on ministerial earnings (see Caution above)

☐ Disapproved for exemption from self-employment tax on ministerial earnings

For Internal Revenue Service Use

☐ (Director's signature)

(Rev. 8-89)

(continued on page 2)
Earnings To Which Exemption Applies.— Only earnings from ministerial services are exempt from self-employment tax.

Conducting religious worship services or ministering sacerdotal functions are ministerial services even whether or not performed for a religious organization.

Ministerial services also include those performed under the authority of a church or church denomination. Examples are controlling, conducting, and maintaining religious organizations, including religious boards, societies, and other agencies integral to these organizations.

Example: The L Religious Board engages Reverend M, an ordained minister, as director of one of its departments. Reverend M performs no other service. The L Religious Board is an integral agency of O, a church denomination. Reverend M is performing a ministerial service.

If your church assigns or designates you to perform services for an organization that is neither a religious organization nor an integral agency of a religious organization, you are performing ministerial services, even though you may not involve conducting religious worship or ministering sacerdotal functions. Your services are ordinarily not considered assigned or designated by your church if any of the following is true:

- The organization for which you perform the services did not arrange with your church for your services.
- You perform the same services for other employers not designated as you were.
- You perform the same services before and after the designation.

Earnings To Which Exemption Does Not Apply.— Exemption from self-employment tax does not apply to earnings from services other than ministerial.

Example: N University engages Reverend K, an ordained minister, to teach history. K performs no other service for N, but sometimes conducts marriages and funerals. N University is neither a religious organization nor an integral agency of a religious organization. K’s ministerial superiors did not assign K to teach at N University. K’s teaching is not a ministerial service. However, conducting marriages and funerals is ministerial service.

Exemption from self-employment tax does not apply to earnings from the following entities even if religious services are conducted or sacerdotal functions are ministered: the United States; a state, territory, or possession of the U.S.; the District of Columbia; a foreign government; or a subdivision of any of these bodies. For example, chaplains in the U.S. Armed Forces are considered commissioned officers, not ministers. Similarly, chaplains in state prisons or universities are considered civil servants.

Vow of Poverty: Taxable Earnings.— If you took a vow of poverty and are paid to perform services for an organization other than the church or an integral agency of it, no tax exemption applies to these earnings. On this income, you are treated as a regular employee for Federal income tax withholding, social security, and Federal unemployment tax.

Indicating Exemption on Form 1040.— If IRS returned your application marked “approved” and your only self-employment income was from ministerial services, write “Exempt—Form 4361” on the self-employment line in the Other Taxes section of Form 1040. If you had other self-employment income, see Schedule SE (Form 1040).

Specific Instructions

File three copies of Form 4361.

Enter your social security number. If you do not have one, file Form SS-5, Application for a Social Security 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 your social security number.

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

- 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. For 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.

Line 4.— 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 5.— 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, a valid Form 4361 filed by April 16, 1990, 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 7.— This application must be based on your religious or conscientious opposition to the acceptance (for services performed as a minister, member of a religious order, or 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 duly 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.