

Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security Taxes

File in Duplicate

Please type or print

Full name of organization

Employer identification number

Address (Number and street)

City, state, and ZIP code

Date wages first paid

If exemption is based on a group ruling, give full name of central organization

Group exemption number

Purpose of Form.—By filing this form, the organization named above elects exemption from employer social security taxes by certifying that it is a church or church-controlled organization which is opposed for religious reasons to the payment of social security taxes.

Effect of Election.—This election applies to all current and future employees of the

organization described in section 501(c)(3) of the Internal Revenue Code except an organization that:

1. offers goods, services, or facilities for sale, other than on an incidental basis, to the general public, AND
2. normally receives more than 25 percent of its support from the sum of governmental sources and receipts from admissions, sales

New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)

Holtsville, NY 00501

New York (all other counties), Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, Rhode Island, Vermont

Andover, MA 05501

Illinois Iowa Missouri