

Certificate of Election of Coverage

Under the Federal Insurance Contributions Act

(For use by religious orders whose members are required to take a vow of poverty)

Send all three copies to the appropriate IRS address below.

| | | |
|----------------------|---|---|
| Please type or print | Full name of religious order or autonomous subdivision of religious order | Employer identification number |
| | Address (number and street) | Effective date (For date to be inserted, see item 2 below.) |
| | City, state, and ZIP code | |

Under penalties of perjury, I certify that the religious order named above irrevocably elects social security coverage for services performed by all our current and future members in exercising their required duties (which shall be deemed to be services performed as employees of the religious order) and that our members are required to take a vow of poverty. Each member's wages, on which we shall pay the social security taxes imposed on employees and employers, will be determined as provided in section 3121(i)(4) of the Internal Revenue Code.

Sign here



(Signature of authorized official)

(Title)

(Date)

Purpose of Form.—By filing this form, the religious order or autonomous subdivision of a religious order named above certifies that it elects social security coverage for services its members perform in exercising their required duties. The order or subdivision also certifies that its members are required to take a vow of poverty. (Such social security coverage is provided in Internal Revenue Code section 3121(r).)

1. Effect of Election.—This certificate is irrevocable and applies to all current and future members of the order or subdivision. All services a member performs in exercising required duties are considered performed as an employee of the order or subdivision. The order or subdivision must pay the social security taxes imposed on employees and employers on the wages, as defined in item 5 below, of each active member.

2. Effective Date.—This certificate becomes effective for the period beginning on the date specified above. This is one of the following:

- (a) The first day of the calendar quarter in which the certificate is filed;
- (b) The first day of the calendar quarter after the quarter in which the certificate is filed; or
- (c) The first day of any one of the 20 calendar quarters before the quarter in which the certificate is filed.

3. Retroactive Coverage.—When coverage is made retroactive to a quarter before the quarter in which the certificate is filed, coverage applies only to services performed during the retroactive period by persons who were active members when the services were performed and who are alive on the first day of the quarter the certificate is filed.

4. Paying Taxes for Retroactive Coverage.—When coverage is made retroactive to cover one or more calendar quarters before the quarter in which the certificate is filed, the religious order or subdivision must report and pay the total employer and employee social security (FICA)

tax for these quarters. The due date is the last day of the month following the calendar quarter in which the certificate is filed.

5. Definitions

(a) Member of Religious Order or Subdivision.—For purposes of this certificate, this means an individual (1) who is subject to a vow of poverty as a member, (2) who performs the services usually required of an active member to the extent usually required, and (3) who is not considered retired because of old age or total disability.

(b) Wages for Member's Services.—For purposes of this certificate, the term "wages" includes the fair market value of board, lodging, clothing, and other perquisites a member receives from the order or subdivision or from any person or organization under an agreement with the order or subdivision, if the fair market value is at least \$100 a month. However, the \$100-a-month minimum cannot be used when it represents less than the fair market value of the items furnished a member.

6. Social Security Coverage for Lay Employees.—Effective January 1, 1984, under the Social Security Amendments of 1983 (Public Law 98-21), all lay employees of religious orders are covered under social security.

7. Filing Instructions.—Complete this form by supplying the information called for. An authorized official of the order or subdivision must sign the form. Send all three copies to the appropriate IRS address below. Copy C will be returned to you after the form is accepted by the IRS.

For additional forms or help in preparing this form, contact an IRS office. For information about the effect of this form on the social security benefits of your members, contact any Social Security office.

8. Where To File.—File this form with the Internal Revenue Service Center for the state in which the religious order or subdivision is located as listed in the next column.

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| Florida, Georgia, South Carolina | Atlanta, GA 39901 |
| 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, New Hampshire, Rhode Island, Vermont | Andover, MA 05501 |
| Illinois, Iowa, Minnesota, Missouri, Wisconsin | Kansas City, MO 64999 |
| Delaware, District of Columbia, Maryland, Pennsylvania, Virginia | Philadelphia, PA 19255 |
| Indiana, Kentucky, Michigan, Ohio, West Virginia | Cincinnati, OH 45999 |
| Kansas, New Mexico, Oklahoma, Texas | Austin, TX 73301 |
| Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Ogden, UT 84201 |
| California (all other counties), Hawaii | Fresno, CA 93888 |
| Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee | Memphis, TN 37501 |

Organizations in Guam, American Samoa, Virgin Islands, or Puerto Rico should file this form with the U.S. Internal Revenue Service Center, Philadelphia, PA 19255. (An organization already filing Form 941, Employer's Quarterly Federal Tax Return, or Form 941E, Quarterly Return of Withheld Federal Income Tax and Hospital Insurance (Medicare) Tax, should file this form with the Internal Revenue Service Center where the above returns are being filed, and enter on it the employer identification number shown on those returns.)

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| Illinois, Iowa, Minnesota, Missouri, Wisconsin | Kansas City, MO 64999 |
| Delaware, District of Columbia, Maryland, Pennsylvania, Virginia | Philadelphia, PA 19255 |
| Indiana, Kentucky, Michigan, Ohio, West Virginia | Cincinnati, OH 45999 |
| Kansas, New Mexico, Oklahoma, Texas | Austin, TX 73301 |
| Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Ogden, UT 84201 |
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| Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Ogden, UT 84201 |
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