



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

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[REDACTED]

Dear [REDACTED]

I am responding to your letter to the Social Security Administration ("SSA") which the SSA forwarded to us regarding your self-employment taxes exemption. You no longer want exemption from social security and Medicare taxes ("FICA" taxes)."

The exemption from social security and Medicare taxes received by filing Form 4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits, is valid unless you fail to meet the eligibility requirements or if the Commissioner of Social Security Determines that the sect or division fails to meet them. The Form 4029 requires that you notify the IRS within 60 days if you are no longer a member of the religious group, or if you no longer follow the established teachings of this group. Exemption ends on the day that you notify IRS of either occurrence.

You filed a Form 4029 on March 22, 1989. Your application was approved and you became exempt from social security and Medicare taxes. You are exempt until you or the religious sect becomes ineligible. Your exemption from self-employment taxes ended on the day that the IRS received your letter from the Social Security Administration requesting the change in your status.

I hope this information is helpful to you. If you need additional information, please contact Kyle Orsini at (202) 622-6040.

Sincerely,

Michael A. Swim  
Chief, Employment Tax Branch 1  
Office of Associate / Division Chief Counsel  
(Tax Exempt and Government Entities)