

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

OMB No. 1545-0074

**File Original  
 and Two Copies**

File original and two copies and attach supporting documents. This exemption is granted only if the IRS returns a copy to you marked "approved."

<b>Please type or print</b>	<b>1</b> Name of taxpayer applying for exemption (as shown on Form 1040)	<b>Social security number</b>
	Number and street (including apt. no.)	Telephone number (optional) ( )
	City or town, state, and ZIP code	
<b>2</b> Check <b>one</b> box: <input type="checkbox"/> Christian Science practitioner <input type="checkbox"/> Ordained minister, priest, rabbi <input type="checkbox"/> Member of religious order not under a vow of poverty <input type="checkbox"/> Commissioned or licensed minister (see line 6)	<b>3</b> Date ordained, licensed, etc. (Attach supporting document. See instructions.)  / /	
<b>4</b> Legal name of ordaining, licensing, or commissioning body or religious order		
Number, street, and room or suite no.	Employer identification number	
City or town, state, and ZIP code		
<b>5</b> 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 . . . . . ▶		

**6** If you apply for the exemption as a licensed or commissioned minister, and your denomination also ordains ministers, please indicate how your ecclesiastical powers differ from those of an ordained minister of your denomination. Attach a copy of your denomination's bylaws relating to the powers of ordained, commissioned, and licensed ministers.

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**7** I certify that I am conscientiously opposed to, or because of my religious principles I am opposed to, the acceptance (for services I perform 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 (for 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 have never filed Form 2031 to revoke a previous exemption from 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.

**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 of the Internal Revenue Code), assignment by your religious superiors to a particular job, or the exemption or church status of the ordaining, licensing, or commissioning body, or religious order.

**For Internal Revenue Service Use**

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

**By** \_\_\_\_\_ (Director's signature) \_\_\_\_\_ (Date)

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of form.** File Form 4361 to apply for an 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.

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 not under a vow of poverty, 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.

Do not file Form 4361 if:

- You ever filed Form 2031, Revocation of Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners; 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 its agencies. No tax exemption applies to earnings for services you perform for any other organization.

**Additional information.** See Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

**When to file.** File Form 4361 by the due date, including extensions, of your tax return for the 2nd tax year in which you had at least \$400 of net earnings from self-employment, any of which came from services performed as a minister, member of a religious order, or Christian Science practitioner.

**Effective date of exemption.** 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 receive any of it from ministerial services. For example, if you had qualified net earnings of \$400 or more in 2003 and not again until 2005, a valid Form 4361 filed by April 15, 2006, would apply to 2003 and all later years. See Pub. 517 to find out if you are entitled to a refund of self-employment tax paid in earlier years.

**Where to file.** Mail the original and two copies of this form to: Internal Revenue Service, Drop Point S-849, Philadelphia, PA 19255.

**Approval of application.** Before your application can be approved, the 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, the 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 IRS 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 IRS.

If your application is approved, a copy of Form 4361 will be returned to you marked "approved." Keep this copy of Form 4361 for your permanent records. Once the exemption is approved, you cannot revoke it.

**Exempt earnings.** Only earnings from ministerial services are exempt from self-employment tax.

Conducting religious worship services or ministering sacerdotal functions are ministerial services 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.

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 they 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 the organization as other employees not designated as you were.
- You perform the same services before and after the designation.

**Nonexempt earnings.** Exemption from self-employment tax does not apply to earnings from services that are not ministerial.

Earnings from the following entities are not exempt even if religious services are conducted or sacerdotal functions are ministered: the United States; a state, territory, or possession of the United States; 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.

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

## Specific Instructions

**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. 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 the employer identification number from your church or order.

You must be able to show 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 be able to show that the body is a church (or convention or association of churches) described in section 170(b)(1)(A)(i). To assist the IRS in processing your application, you can attach a copy of the exemption letter issued to the organization by the IRS. If that is not available, you can attach a letter signed by an individual

authorized to act for the organization stating that the organization meets both of the above requirements.

**Privacy Act and Paperwork Reduction Act Notice.** The Privacy Act of 1974 and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

Our authority to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), which require you to file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. If you fail to provide all or part of the information requested on Form 4361, your application may be denied.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as stated in section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, to cities, states, the District of Columbia, and U.S. commonwealths or possessions. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, IR-6406, Washington, DC 20224. **Do not** send the form to this address. Instead, see **Where to file** on this page.