

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

Sign Here

I certify that the above named organization is a church or qualified church-controlled organization which, as defined in section 3121(w) of the Internal Revenue Code, is opposed for religious reasons to the payment of employer social security and Medicare taxes, and elects not to be subject to such taxes.

(Signature of authorized official)
(Title)
(Date)

(Section references are to the Internal Revenue Code unless otherwise noted.)

Purpose of Form.—Churches and qualified church-controlled organizations (defined below) that are opposed for religious reasons to the payment of social security and Medicare taxes may elect exemption from the payment of the employer's share of these taxes by filing Form 8274.

Effect of Election.—This election applies to services performed by all current and future employees of the electing organization. However, this election does **not** apply to services as ministers of a church, members of a religious order, or to services performed in an unrelated trade or business of the church or qualified church-controlled organization.

The electing organization is required to continue to withhold Federal income tax on wages, tips, and other compensation, and to report this income and the tax withheld on **Form W-2, Wage and Tax Statement**. The organization is also required to file **Form 941E, Quarterly Return of Withheld Federal Income and Medicare Tax**. If the organization has employees, such as those engaged in unrelated business activities, whose wages are not covered by this election and are subject to employer taxes, it should file **Form 941, Employer's Quarterly Federal Tax Return**.

Employees (except ministers of a church or members of religious orders) who receive wages of \$108 or more in a year from an electing church or qualified church-controlled organization are subject to self-employment tax on the earnings. They will be considered employees for all other purposes of the Internal Revenue Code, including income tax withholding.

Churches and Qualified Church-Controlled Organizations.—The term "church" means a church described in sections 501(c)(3) and 170(b)(1)(A)(i). The term "church" includes conventions or associations of churches. It also includes an elementary or secondary school that is controlled, operated, or principally supported by a church (or conventions or associations of churches).

A qualified church-controlled organization includes any church-controlled tax-exempt organization described in section 501(c)(3) unless the organization both:

- Offers goods, services, or facilities for sale to the general public, other than on an incidental basis or other than for a nominal charge, AND
- Normally receives more than 25% of its support from governmental sources and/or receipts from admissions, sales of merchandise, services, or facilities in related trade or business activities.

Eligibility for Election.—An organization that meets both of the above conditions is **not** eligible to file this form. For example, a church-controlled hospital generally will meet both conditions and will not qualify to make the election. However, seminaries, religious retreat centers, or burial societies generally will be eligible, regardless of funding sources, because they don't offer goods, services, or facilities for sale to the general public.

A church-run orphanage or home for the aged that is open to the general public may qualify if not more than 25% of its support is from admissions, sales of merchandise, services or facilities in related trades or businesses, or from governmental sources. Church pension boards, fund-raising organizations, and auxiliary organizations such as youth groups and ladies auxiliaries generally will be able to make the election.

Employer Identification Number.—If you do not have an employer identification number, send a completed **Form SS-4, Application for Employer Identification Number**, with this form. If you have applied for a number but have not yet received it, write "Applied for" and the date you applied in the space provided for the number.

Signature.—An official authorized to sign tax returns for the church or qualified church-controlled organization must sign the form.

When To File.—File two copies of this form after you hire employees, but before the first date on which a quarterly employment tax return is due (or would otherwise be due except for this election). Keep a copy for your records.

Where To File.—Send the forms to the Internal Revenue Service address listed for the state in which the church or qualified church-controlled organization is located. If you currently file Form 941, send the forms to the Internal Revenue Service address where you file Form 941.

If the church or qualified church-controlled organization is located in:	Send the forms to:
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

Churches or qualified church-controlled organizations in Guam, the Commonwealth of the Northern Mariana Islands, American Samoa, the Virgin Islands, or Puerto Rico should file this form with the U.S. Internal Revenue Service Center, Philadelphia, PA 19255.

Revocation of Election.—Either the electing church or organization or the Internal Revenue Service may revoke this election. The electing church or organization can permanently revoke the election by filing Form 941 and paying social security and Medicare taxes. The Internal Revenue Service will permanently revoke the election if the organization fails to file Form W-2 for 2 years or more and does not provide the information within 60 days after a written request by the IRS.