

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

Please type or print	1 Name (as shown on Form 1040)	Social security number
	Number and street (including apt. no.)	
	City, town or post office, state, and ZIP code	
2	Check one 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	3 Date ordained, licensed, etc. (month, day, year)
4	Legal name of ordaining, licensing, or commissioning body or religious order	/ /
	Address	Employer identification number
	City, town or post office, state, and ZIP code	

5 Election effective beginning with tax year ►

6 I understand that by filing this Form 2031, I am revoking my previously filed and approved **Form 4361**, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners. I elect under section 403 of Public Law 106-170 to have social security and Medicare coverage apply to earnings from any service performed by me as a duly ordained, commissioned, or licensed minister; member of a religious order not under a vow of poverty; or Christian Science practitioner. I would like this election to take effect beginning with the tax year shown on line 5. I understand that as a result of this election, I will be subject to tax as a self-employed person in accordance with the provisions of chapter 2 of subtitle A of the Internal Revenue Code with respect to self-employment income derived from such service for such tax year and each tax year thereafter. I further understand that this election is **irrevocable**.

Signature ►

Date ►

General Instructions

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

Purpose of Form

Use Form 2031 to revoke your exemption from self-employment tax if you are a minister, member of a religious order not under a vow of poverty, or Christian Science practitioner. You must be currently exempt from self-employment tax because you previously filed **Form 4361**, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners, and received IRS approval for exemption. If you revoke your exemption, you will be liable for self-employment tax, and social security and Medicare coverage will apply to

your earnings as a minister, member of a religious order, or Christian Science practitioner.

When To File

File Form 2031 no later than the due date (including extensions) of your Federal income tax return for your second tax year beginning after 1999. In most cases, this means you must file Form 2031 by April 15, 2002.

Effective Date

You can make the revocation effective for either your first or second tax year beginning after 1999. In most cases, this will be either your 2000 or 2001 tax year. Indicate your choice on line 5. You will be liable for any additional self-employment tax for the tax year for which the election is effective.

How and Where To File

File Form 2031 by:

- Faxing it to 859-292-7867 or
- Mailing it to:
Internal Revenue Service
Stop 14M
Attn.: Exemption Revocation
P.O. Box 12267
Covington, KY 41012-0267

Do not file Form 2031 with your tax return. When you file your tax return for the tax year for which you want your election to be effective, complete **Schedule SE (Form 1040)**, Self-Employment Tax, to figure any self-employment tax due. If you have already filed that tax return, you **must** file **Form 1040X**, Amended U.S. Individual Income Tax Return, with Schedule SE attached, and pay any additional self-employment tax due when you file Form 2031.

Specific Instructions

Enter your social security number as it appears on your social security card.

Line 3

Enter the date you were duly ordained, commissioned, or licensed as a minister of a church; the date you became a member of a religious order; or the date you began practice as a Christian Science practitioner. Members of religious orders who have taken a vow of poverty are not eligible to file this form.

Line 4

If you are a minister or belong to a religious order, enter the legal name, address, and employer identification number (EIN) of the denomination that ordained, commissioned, or licensed you, or the order to which you belong. You can obtain the EIN from the ordaining, licensing, or commissioning body or religious order.

Line 5

Enter the first tax year you want your election to be effective. If the first tax year is not a calendar year, enter the beginning and ending dates of that year. See **Effective Date** on page 1.

Line 6

Be sure to read line 6 carefully and sign and date the form. The IRS will date stamp and return a copy to you for your records.

Privacy Act and Paperwork Reduction Act Notice. Section 403 of Public Law 106-170 allows ministers, certain members of religious orders, and Christian Science practitioners who have elected out of social security and Medicare coverage to revoke that election. Sections 6001, 6011, and 6012(a) require you to provide the requested information if you want to revoke your election. Section 6109 requires you to provide your social security number. The information will be used to ensure that you are complying with the applicable laws, and to figure and collect the right amount of tax. Failure to provide all of the information requested may prevent processing this form. Providing false information may subject you to penalties.

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 IRS to disclose such information to others. Routine disclosures of information on this form

include giving it to the Department of Justice for civil and criminal litigation, to the Social Security Administration for the administration of social security programs, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in the administration of their taxes.

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 time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Learning about the law or the form** 11 min.
- Preparing the form** 11 min.
- Copying, assembling, and sending the form to the IRS** 14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How and Where To File** on page 1.

