



Internal Revenue Service

Department of the Treasury
Washington, DC 20224
www.irs.gov

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Subject: Minister Letter Signed by Songy

Dear Religious Leaders:

In October 2000, the Internal Revenue Service (IRS) reorganized into a more customer-focused structure to better meet the needs of the American taxpayers. To help us accomplish our goal of becoming a top quality service organization, we believe that developing mutually beneficial relationships with organizations, such as yours, is crucial to our success in delivering key messages and information to taxpayers. To this extent, we are reaching out to members of religious organizations and ask that they distribute the enclosed materials to members of their clergy.

In particular, we would like to draw your attention to a recent tax law change. This change could impact ministers, members of religious orders, and Christian Science Practitioners who previously elected not to receive Social Security and/or Medicare coverage.

We have enclosed a variety of materials explaining this important tax law change and guidance for religious members to use if they wish to begin receiving Social Security and/or Medicare coverage:

Ø **Form 2031, Revocation of Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners** - This form must be completed for the individual to be able to receive Social Security and Medicare benefits.

Ø **Receive Social Security, Medicare and Medicaid Benefits...and Peace of Mind** - This flyer could be posted in a prominent location or copied and circulated to all applicable individuals.

Ø **Elected Out of Self-Employment Tax Coverage and Want to Return? We Can Show You How** - This paper explains how an individual can reenter into Medicare and Social Security coverage.

Ø **Revocation of Exemption from Self-Employment Taxes** - This one page information sheet lists the program in a concise manner. Attached to that page are the most frequently asked questions concerning the program.

I would like to encourage your organization to distribute the enclosed materials to any individual who may be interested in taking advantage of this recent tax law change. Please note that this is time sensitive information, and as a result, Form 2031 (mentioned above) must be filed by April 15, 2002, unless the applicant has filed a valid extension.

Throughout this process, if you should need further assistance, please contact your local Taxpayer Education and Communications office. The number is available in IRS Publication 3698A "Small Business/Self-Employed Taxpayer and Communication at a Glance."

Sincerely,

Jerry Songy, Director
Taxpayer Education and

Communication

Enclosures (x)