



# THE IRS INTERNAL REVENUE MANUAL

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Section 4.19.6.4.11.2 (12-30-2022) of the *Internal Revenue Manual* addresses how the IRS responds to ministers who have no record that they filed a timely Form 4361 that was approved by the IRS:

Taxpayer Claims Form 4361 Previously Approved and Internal Revenue Service Has No Record

When a taxpayer indicates Form 4361 was previously filed, but the Internal Revenue Service has no record of it, research IDRS CC:IMFOL for the MINISTER SE CD indicator for approved or disapproved code. If necessary take the following actions:

- a. Contact SSA for a copy of the Form 4361.
- b. Update the IDRS control base with the activity code LSTCSEMMDD where MMDD represents the end of the suspense period.
- c. Input History Item SSALOOKUP to indicate SSA contact has been made.
- d. If SSA responds they have an approved exemption, process the copy from SSA as approved.
- e. If SSA responds they do not have an approved exemption, instruct the taxpayer to provide a copy of their duplicate approved exemption or provide a new Form 4361. If a copy of approved exemption is received, process it as approved.
- f. Process reapplication, except for timeliness criteria. Determine if exemption was allowed on prior year returns, either through normal processing or examination.
- g. Disallow reapplication for exemption as not being timely if taxpayer has not claimed the exemption previously.

Note: Taxpayer bears burden of providing information or verification concerning previously filed Form 4361. An affidavit stating the application was previously filed is *not* sufficient to grant an exemption. Minister must show that he/she was eligible at time of filing the previous form.