



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

JUN - 9 1997

David A. Ullrich, Esq.  
Associate General Counsel  
General Council on Finance  
and Administration  
The United Methodist Church  
1200 Davis Street  
Evanston, IL 60201-4193

Dear Mr. Ullrich:

This is in response to your letter of February 25, 1997. Specifically, you have asked for confirmation that a United Methodist church with one minister and no other staff is not required to file a Form 941.

If the minister is the church's only employee, the church is not required to file Form 941 because ministers are exempt from income tax withholding and are treated as self-employed for Federal Insurance Contributions Act (FICA) tax purposes. Therefore, unless the church has other employees or the minister has elected voluntary income tax withholding, no Form 941 is required.

We hope you find this information helpful.

Sincerely,

*Jerry E. Holmes*

JERRY E. HOLMES  
Chief, Branch 2  
(Employee Benefits and  
Exempt Organizations)