

Internal Revenue Service

Department of the Treasury

UIL. No. 3121.02-09

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:EBEO:3 - PLR-113003-98

Date:

December 16, 1998

Number: **199911025**
Release Date: 3/19/1999

Dear Sir or Madam:

This is in response to your letter dated May 4, 1998, regarding your church's application for exemption from the payment of employer social security taxes. You were denied the exemption because you did not timely file Form 8274, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security Taxes.

The law setting forth the filing of elections for tax exemption was enacted by Congress, and there are no statutory provisions to permit an exception, for any reason, if the due date is missed. While we can sympathize with your situation, we have no authority to extend the period for filing the Form 8274, or to grant an exception to the timely filing requirement imposed by the law. Accordingly, you should continue to file Form 941 in accordance with section 31.6011(a) of the Employment Tax Regulations.

We regret that we cannot be more helpful to you in this matter.

Sincerely,

HARRY BEKER
Chief, Branch 6
Office of the Associate
Chief Counsel
(Employee Benefits and
Exempt Organizations)