

CERTIFICATE WAIVING EXEMPTION FROM TAXES UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT

(For use by organization exempt from income tax as an organization described in section 501 (c) (3) of Internal Revenue Code of 1954)

Please print name of organization in full and the employer identification number (if any); also identify employee group if an organization described in section 3121 (k) (1) (E) of Federal Insurance Contributions Act.

Effective date (For date to be inserted, see item 3 below)

Northwest Nebraska Community Action Council

January 1, 1966

P. O. Box 746 Chadron Nebraska 69337

Employer's Identification Number
47-0493447

(Street and number)

(City or town)

(State)

(Postal ZIP code)

is a religious, charitable, educational, or other organization which is entitled to exemption from Federal income tax under section 501 (a) of the Internal Revenue Code of 1954 as an organization described in section 501 (c) (3) of the Code. The organization hereby certifies that it desires to have the Federal insurance system established by title II of the Social Security Act extended to service performed by its employees (or by a group of its employees as provided in section 3121 (k) (1) (E) of the Federal Insurance Contributions Act if this certificate is filed pursuant to section 3121 (k) (1) (E)).

SS-15a Supplement. However, an individual who is hired or reemployed by an organization after the calendar quarter in which the organization filed a waiver certificate is immediately covered, and it is not necessary for such employee to sign a supplemental list. With respect to service performed by an individual whose signature appears on a supplemental list filed after the first month following the calendar quarter in which the certificate is filed, such taxes shall apply to services which constitute employment performed by such individual on or after the first day of the calendar quarter in which the supplemental list is filed.

This certificate is accompanied by Form SS-15a which (a) contains the signature, address, and social security account number (if any) of each employee who concurs in the filing of the certificate or (b) is noted "no concurring employee."

(3) This certificate shall be in effect for the period beginning with the date specified by the organization in the effective date line, above, which is (a) the first day of the calendar quarter in which this certificate is filed, (b) the first day of the following calendar quarter, or (c) the first day of any one of twenty calendar quarters preceding the quarter in which this certificate is filed. After the certificate has been in effect for a period of not less than eight years, the certificate may be terminated by the organization by giving two years' advance notice, in accordance with section 3121 (k) of the Federal Insurance Contributions Act and the regulations applicable thereto.

It is understood that:

(4) This certificate is not terminated if this organization loses its exemption as an organization described in section 501 (c) (3) of the Internal Revenue Code of 1954, but continues effective with respect to any subsequent periods during which this organization is so exempt.

(1) The list on Form SS-15a accompanying this certificate may be amended, at any time prior to the expiration of the twenty-fourth month following the calendar quarter in which the certificate is filed, by filing a supplemental list or lists on Form SS-15a Supplement, containing the signature, address, and social security account number (if any) of each additional employee who concurs in the filing of this certificate.

(5) The acceptance by the Internal Revenue Service of this organization's certificate on Form SS-15 is not to be considered as determinative of the organization's status under section 501 (c) (3) of the Internal Revenue Code of 1954.

(2) The taxes imposed under the Federal Insurance Contributions Act will apply to this organization and to each employee whose services constitute employment and whose signature appears on the accompanying list (or any supplemental list filed prior to the end of the first month following the calendar quarter in which this certificate is filed) commencing with the first day for which this certificate is effective. (See Item 3 below.) Such taxes also will apply immediately with respect to services which constitute employment performed by any individual who enters the employ of this organization after the close of the calendar quarter in which this certificate is filed. If an individual is in the employ of an organization in the same quarter in which the certificate is filed and continuously thereafter, and does not sign the original list of concurring employees on Form SS-15a, such employee can be covered only through the filing of a supplemental list on Form

(6) If this certificate is filed pursuant to section 3121 (k) (1) (E) of the Federal Insurance Contributions Act, all of the foregoing is applicable in the same manner as if services performed by individuals as members of the group of employees identified in the name line, above, were the only services performed in the employ of the organization, and as if all other services were deemed to be performed for a different employer.

Frederick C. Wolf
(Signature of president or other principal officer)

President
(Title)

Edward B. Keenan
(Signature of secretary, treasurer, etc.)

Secretary
(Title)

Excerpts from section 3121 of the Federal Insurance Contributions Act

(b) EMPLOYMENT.—For purposes of this chapter, the term "employment" means * * * any service, of whatever nature, performed after 1954 either (A) by an employee for the person employing him, irrespective of the citizenship or residence of either, (i) within the United States, * * * or (B) outside the

United States by a citizen of the United States as an employee for an American employer * * * except that * * * such terms shall not include—

* * * * *

(8) (A) service performed by a duly ordained, commissioned,