

June, 2011

To: Church Treasurers in Presbytery of the Cascades
From: Office of the Stated Clerk

The Presbytery of the Cascades office wants to inform all Church Treasurers to a payment available from the IRS to churches under the "Credit for Small Employer Health Insurance Premiums", part of the Healthcare reform bill passed by Congress. The filing deadline is May 15, 2011. **However, since the deadline is past, an extension may be applied for.**

All churches with paid non-clergy staff could claim this "credit." The key point being that this is not a credit but a cash refund. In other words, your church could claim a refund of up to 25% of all the health care payments made during 2010.

It requires the filing of form 990T, which is used as a cover form for Form 8941. The Form 990T asks for our Group Exemption number. The PCUSA 501(c)(3) exemption number is 23-6393377; it covers GA, synods, presbyteries and churches.

All forms are available on IRS website www.irs.gov, or click on the link below for an editable PDF version of the form and the PDF version of the instructions:

[For the Form 8941](#) 
[Instructions for Form 8941](#) 

Big Tip: Ministers wages do NOT count.

[For Form 990T](#) 
[Instructions for Form 990T](#) 

Note - instructions are 23 pages long, but you only need pages 4, 9 and 17. Credit amount is recorded on line 44f of the 990T form.

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