§31.3121(k)—2  

(2) In computing the effective period which must precede the date of receipt of the notice of termination, there shall be disregarded any period or periods as to which the organization was not exempt from income tax under section 501(a) as an organization of the character described in section 501(c)(3) or under section 101(6) of the Internal Revenue Code of 1939.

(3) The notice of termination may be revoked by the organization by giving, prior to the close of the calendar quarter specified in the notice of termination, a written notice of such revocation. The notice of revocation shall be filed with the district director with whom the notice of termination was filed. The notice of revocation shall be signed by the president or other principal officer of the organization. Such notice shall be dated and shall show (i) the title of the officer signing the notice, (ii) the name, address, and identification number of the organization, and (iii) the date of the notice of termination to be revoked. No particular form is prescribed for the notice of revocation.

(e) Termination of waiver by Commissioner. (1) The period for which a certificate filed pursuant to section 3121(k), or pursuant to section 1426(l) of the Internal Revenue Code of 1939, is in effect may be terminated by the Commissioner, with the prior concurrence of the Secretary of Health, Education, and Welfare, upon a finding by the Commissioner that the organization has failed to comply substantially with the requirements applicable with respect to the taxes imposed by the act (or the corresponding provisions of prior law) or is no longer able to comply therewith. The Commissioner shall give the organization not less than 60 days’ advance notice in writing that the period covered by the certificate will terminate at the end of the calendar quarter specified in the notice of termination.

(2) The notice of termination may be revoked by the Commissioner, with the prior concurrence of the Secretary of Health, Education, and Welfare, by giving written notice of revocation to the organization before the close of the calendar quarter specified in the notice of termination.


§31.3121(k)—2  Waivers of exemption; original effective date changed retroactively.

(a) Certificates filed after 1955 and before August 29, 1958. (1) An organization which filed a certificate under section 3121(k) after 1955 and before August 29, 1958, may file a request on Form SS–15b at any time before 1960 to have such certificate made effective, with respect to the services of individuals who concurred in the filing of such certificate (initially, or by signing a supplemental list on Form SS–15a Supplement which was filed before Aug. 29, 1958) and whose signatures also appeared on such request on Form SS–15b, for the period beginning with the first day of any calendar quarter after 1955 which preceded the first calendar quarter for which the certificate originally was effective.

(2) For purposes of computing interest and for purposes of section 6651 (relating to addition to tax for failure to file tax return), the due date for the return and payment of the tax for any calendar quarter resulting from the filing of a request referred to in paragraph (a)(1) of this section shall be the last day of the calendar month following the calendar quarter in which the request is filed. The statutory period for the assessment of such tax shall not expire before the expiration of 3 years from such due date.

(b) Certificate filed before 1966. (1) An organization which filed a certificate on Form SS–15 under section 3121(k)(1)(A) before January 1, 1966, may amend such certificate during 1965 or 1966 to make the certificate effective beginning with the first day of a calendar quarter preceding the date designated by the organization on the certificate (see paragraph (c)(2) of §31.3121(k)–1). The amendment of the certificate shall be made by filing a Certificate For Retroactive Coverage on Form SS–15b. A certificate on Form SS–15 may be amended to be effective for the period beginning with the first
day of any calendar quarter which pre-
cedes the calendar quarter for which
the certificate was originally effective,
except that such a certificate may not
be made effective, through an amend-
ment, for any calendar quarter which
begins earlier than the 20th calendar
quarter preceding the calendar quarter
in which the organization files a Cer-
sificate For Retroactive Coverage on
Form SS–15b. Thus, if a Certificate For
Retroactive Coverage is filed in May
1966 in respect of a certificate on Form
SS–15 filed in 1965, the certificate on
Form SS–15 may not be made effective
for a calendar quarter preceding the
quarter beginning April 1, 1961. A cer-
tificate on Form SS–15 which is amend-
ed by a Certificate For Retroactive
Coverage on Form SS–15b will be effec-
tive for the period preceding the first
calendar quarter for which the certifi-
cate originally was effective only with
respect to the services of individuals
who concurred in the filing of the cer-
tificate (initially, or by signing a sup-
plemental list on Form SS–15a Supple-
ment which was filed prior to the date
on which the Certificate For Retro-
active Coverage was filed) and whose
signatures also appear on the Certifi-
cate For Retroactive Coverage on
Form SS–15b. A Certificate For Retro-
active Coverage shall be filed with the
district director with whom the related
Form SS–15 was filed.

(2) For purposes of computing inter-
est and for purposes of section 6651 (re-
lating to addition to tax for failure to
file tax return), the due date for the re-
turn and payment of the tax for any
calendar quarter resulting from the fil-
ing of an amendment referred to in
paragraph (b)(1) of this section shall be
the last day of the calendar month fol-
lowing the calendar quarter in which
the amendment is filed. The statutory
period for the assessment of such tax
shall not expire before the expiration
of 3 years from such due date.


§ 31.3121(k)–3 Request for coverage of
individual employed by exempt or-
ganization before August 1, 1956.

(a) Application of this section. This
section is applicable to requests made
after July 31, 1956, and before Sep-
tember 14, 1960, under section 403 of the
Social Security Amendments of 1954, as
amended, except that nothing in this
section shall render invalid any act
performed pursuant to, and in accord-
ance with, Revenue Ruling 57–11, Cu-
mulative Bulletin 1957–1, page 344, or
Revenue Ruling 58–514, Cumulative
Bulletin 1958–2, page 733. (For regula-
tions relating to requests made before
August 1, 1956, under section 403 of the
Social Security Amendments of 1954,
see 26 CFR (1939) 408.216(c) and (d) (Reg-
ulations 128).)

(b) Organization which did not have
waiver certificate in effect.—(1) Coverage
requested by employee before August 27,
1958. Pursuant to section 403(a) of the
Social Security Amendments of 1954, as
amended by section 401 of the Social
Security Amendments of 1956, any indi-
vidual who, as an employee, performed
services after December 31, 1950, and
before August 1, 1956, for an organiza-
tion described in section 501(c)(3) which
was exempt from income tax under sec-
tion 501(a), or which was exempt from
income tax under section 101(6) of the
Internal Revenue Code of 1939, but
which failed to file, before August 1,
1956, a valid waiver certificate under
section 3121(k), or under section 1426(l)
of the Internal Revenue Code of 1939,
may request after July 31, 1956, and be-
fore August 27, 1958, that such part of
the remuneration received by him for
services performed in the employ of the
organization after 1950 and before 1957
with respect to which employee and
employer taxes were paid be deemed to
constitute remuneration for employ-
ment, if:

(i) Any of the services performed by
the individual after December 31, 1950,
and before January 1, 1957, would have
constituted employment if such a cer-
tificate on Form SS–15 filed by the or-
ganization had been in effect for the
period during which the services were
performed and the individual’s sig-
nature had appeared on the accom-
ppanying list on Form SS–15a;

(ii) The employee and employer taxes
were paid with respect to any part of
the remuneration received by the indi-
vidual from the organization for such
services;

(iii) A part of such taxes was paid be-
fore August 1, 1956;