## **SCHEDULE SE** (Form 1040)

## **Self-Employment Tax**

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

Sequence No. 17

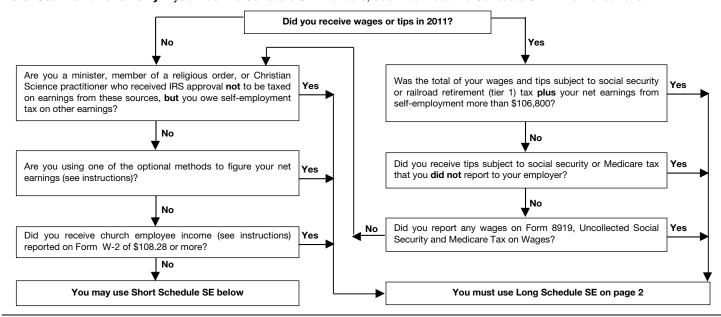
Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

Before you begin: To determine if you must file Schedule SE, see the instructions.

## May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	(	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2		
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b	4		
	<b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	<b>Self-employment tax.</b> If the amount on line 4 is:			
	• \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54</b>			
	• More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result.			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5		*
6	Deduction for employer-equivalent portion of self-employment tax.			
	If the amount on line 5 is:			
	• \$14,204.40 or less, multiply line 5 by 57.51% (.5751)			
	<ul> <li>More than \$14,204.40, multiply line 5 by 50% (.50) and add</li> <li>\$1,067 to the result.</li> </ul>			
	Enter the result here and on Form 1040, line 27, or Form			
	1040NR, line 27			

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Attachment Sequence No. 17 Social security number of person Name of person with self-employment income (as shown on Form 1040) with self-employment income Section B-Long Schedule SE Part Self-Employment Tax Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income. If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I . . . . . . . . 1a Net farm profit or (loss) from Schedule F. line 34, and farm partnerships. Schedule K-1 (Form 1065). box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions) b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y 1b 2 Net profit or (loss) from Schedule C. line 31: Schedule C-EZ. line 3: Schedule K-1 (Form 1065). box 14. code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm 2 3 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. **b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here 4b c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. **Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue 4c 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income . . . Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-5b 6 6 7 Maximum amount of combined wages and self-employment earnings subject to social security 7 tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011 . . . Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. 8a If \$106,800 or more, skip lines 8b through 10, and go to line 11 Unreported tips subject to social security tax (from Form 4137, line 10) 8b Wages subject to social security tax (from Form 8919, line 10) 8c 8d 9 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ 10 10 11 11 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 12 13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . . . . . . . . . . . . . . . . . Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,720, **or (b)** your net farm profits<sup>2</sup> were less than \$4,851. 14 14 15 Enter the smaller of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) or \$4,480. Also 15 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits were less than \$4,851 and also less than 72.189% of your gross nonfarm income,4 and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times. 16 16

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Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income4 (not less than zero) or the

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amount on line 16. Also include this amount on line 4b above . <sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>&</sup>lt;sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional

<sup>&</sup>lt;sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

<sup>&</sup>lt;sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.