Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

## 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 on page SE-1.


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 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y
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 page SE-1 for types of income to report on this line. See page SE-3 for other income to report .
3 Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)
4 Multiply line 3 by $92.35 \%$ (.9235). If less than $\$ 400$, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b
Note. If line 4 is less than $\$ 400$ due to Conservation Reserve Program payments on line 1b, see page SE-3.
5 Self-employment tax. If the amount on line 4 is:

- \$106,800 or less, multiply line 4 by $15.3 \%$ (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54
- More than $\$ 106,800$, multiply line 4 by $2.9 \%$ (.029). Then, add $\$ 13,243.20$ to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54

| $1 a$ |  |  |
| :---: | :--- | :--- |
| $1 b$ | $($ |  |
|  |  |  |
| 2 |  |  |
| 3 |  |  |
| 4 |  |  |
|  |  |  |
|  |  |  |

Social security number of person
with self-employment income

## Section B-Long Schedule SE

## Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see page $\mathrm{SE}-3$ for specific instructions. Also see page SE-1 for the definition of church employee income.
A 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 36, 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 page SE-5)
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y
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 page SE-1 for types of income to report on this line. See page SE-4 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-5)
3 Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-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 4 a is less than $\$ 400$ due to Conservation Reserve Program payments on line 1 b , see page SE-3.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here
c Combine lines 4 a and 4 b. 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
$5 \mathbf{5 a}$ Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income.
b Multiply line 5a by $92.35 \%$ (.9235). If less than $\$ 100$, enter $-0-$
6 Add lines 4c and 5b
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the $6.2 \%$ portion of the $7.65 \%$ railroad retirement (tier 1) tax for 2010
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $\$ 106,800$ or more, skip lines 8 b through 10 , and go to line 11
b Unreported tips subject to social security tax (from Form 4137, line 10)
c Wages subject to social security tax (from Form 8919, line 10)
d Add lines $8 \mathrm{a}, 8 \mathrm{~b}$, and 8 c
9 Subtract line 8d from line 7. If zero or less, enter -0-here and on line 10 and go to line 11
10 Multiply the smaller of line 6 or line 9 by $12.4 \%$ (.124)
11 Multiply line 6 by 2.9\% (.029)
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54
13 Deduction for one-half of self-employment tax. Multiply line 12 by $50 \%$ (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27.

| 8 a |  |  |
| :---: | :--- | :--- |
| 8 b |  |  |
| 8 c |  |  |

Part II Optional Methods To Figure Net Earnings (see page SE-4)
Farm Optional Method. You may use this method only if (a) your gross farm income ${ }^{1}$ was not more than $\$ 6,720$, or (b) your net farm profits ${ }^{2}$ were less than $\$ 4,851$.
14 Maximum income for optional methods
15 Enter the smaller of: two-thirds (2/3) of gross farm income ${ }^{1}$ (not less than zero) or $\$ 4,480$. Also include this amount on line 4b above.
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ${ }^{3}$ 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 Subtract line 15 from line 14.
17 Enter the smaller of: two-thirds ( $2 / 3$ ) of gross nonfarm income ${ }^{4}$ (not less than zero) or the amount on line 16. Also include this amount on line 4b above.

[^0][^1]
[^0]:    ${ }^{1}$ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.
    ${ }^{2}$ From Sch. F, line 36, 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 method.

[^1]:    ${ }^{3}$ 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.
    ${ }^{4}$ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

