

Name of person with <b>self-employment</b> income (as shown on Form 1040) I.M. HOPEFULL	Social security number of person with <b>self-employment</b> income ▶	321-88-7777
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**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 instructions. Also see instructions for the definition of church employee income.

<p><b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . . . <input type="checkbox"/></p>				
<p><b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions) . . . . .</p>	<p><b>1a</b></p>			
<p><b>b</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 . . . . .</p>	<p><b>1b</b> ( 0 )</p>			
<p><b>2</b> 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. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions) . . . . .</p>	<p><b>2</b> -48</p>			
<p><b>3</b> Combine lines 1a, 1b, and 2. . . . .</p>	<p><b>3</b> -48</p>			
<p><b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions . . . . .</p>	<p><b>4a</b> -48</p>			
<p><b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .</p>	<p><b>4b</b> 4,480</p>			
<p><b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b>; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b>, enter -0- and continue . . . . . ▶</p>	<p><b>4c</b> 4,432</p>			
<p><b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>5a</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">0</td> </tr> </table>	<b>5a</b>		0
<b>5a</b>		0		
<p><b>b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>5b</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">0</td> </tr> </table>	<b>5b</b>		0
<b>5b</b>		0		
<p><b>6</b> Add lines 4c and 5b . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>6</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">4,432</td> </tr> </table>	<b>6</b>		4,432
<b>6</b>		4,432		
<p><b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011 . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>7</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">106,800.00</td> </tr> </table>	<b>7</b>		106,800.00
<b>7</b>		106,800.00		
<p><b>8a</b> 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 8b through 10, and go to line 11 . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>8a</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">7,000</td> </tr> </table>	<b>8a</b>		7,000
<b>8a</b>		7,000		
<p><b>b</b> Unreported tips subject to social security tax (from Form 4137, line 10) . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>8b</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">0</td> </tr> </table>	<b>8b</b>		0
<b>8b</b>		0		
<p><b>c</b> Wages subject to social security tax (from Form 8919, line 10) . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>8c</b></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>	<b>8c</b>		
<b>8c</b>				
<p><b>d</b> Add lines 8a, 8b and 8c . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>8d</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">7,000</td> </tr> </table>	<b>8d</b>		7,000
<b>8d</b>		7,000		
<p><b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . ▶</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>9</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">99,800</td> </tr> </table>	<b>9</b>		99,800
<b>9</b>		99,800		
<p><b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 10.4% (.104) . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>10</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">461</td> </tr> </table>	<b>10</b>		461
<b>10</b>		461		
<p><b>11</b> Multiply line 6 by 2.9% (.029) . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>11</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">129</td> </tr> </table>	<b>11</b>		129
<b>11</b>		129		
<p><b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b> . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>12</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">590</td> </tr> </table>	<b>12</b>		590
<b>12</b>		590		
<p><b>13</b> <b>Deduction for employer-equivalent portion of self-employment tax.</b> Add the two following amounts. . . . .</p> <ul style="list-style-type: none"> <li>• 59.6% (.596) of line 10. . . . . 275</li> <li>• One-half of line 11. . . . . 65</li> </ul> <p>Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>13</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">340</td> </tr> </table>	<b>13</b>		340
<b>13</b>		340		

**Part II Optional Methods To Figure Net Earnings** (see instructions)

<p><b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income<sup>1</sup> was not more than \$6,720 or (b) your net farm profits<sup>2</sup> were less than \$4,851.</p>				
<p><b>14</b> Maximum income for optional methods . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>14</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">4,480.00</td> </tr> </table>	<b>14</b>		4,480.00
<b>14</b>		4,480.00		
<p><b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) or \$4,480. Also, include this amount on line 4b above . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>15</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">4,480</td> </tr> </table>	<b>15</b>		4,480
<b>15</b>		4,480		
<p><b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits<sup>3</sup> were less than \$4,851 and also less than 72.189% of your gross nonfarm income<sup>4</sup>, <b>and</b> (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.</p>				
<p><b>16</b> Subtract line 15 from line 14 . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>16</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">0</td> </tr> </table>	<b>16</b>		0
<b>16</b>		0		
<p><b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>17</b></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">0</td> </tr> </table>	<b>17</b>		0
<b>17</b>		0		

<p><sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.  <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 method.</p>	<p><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>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.</p>
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