

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

1994

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
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Who Must File Schedule SE

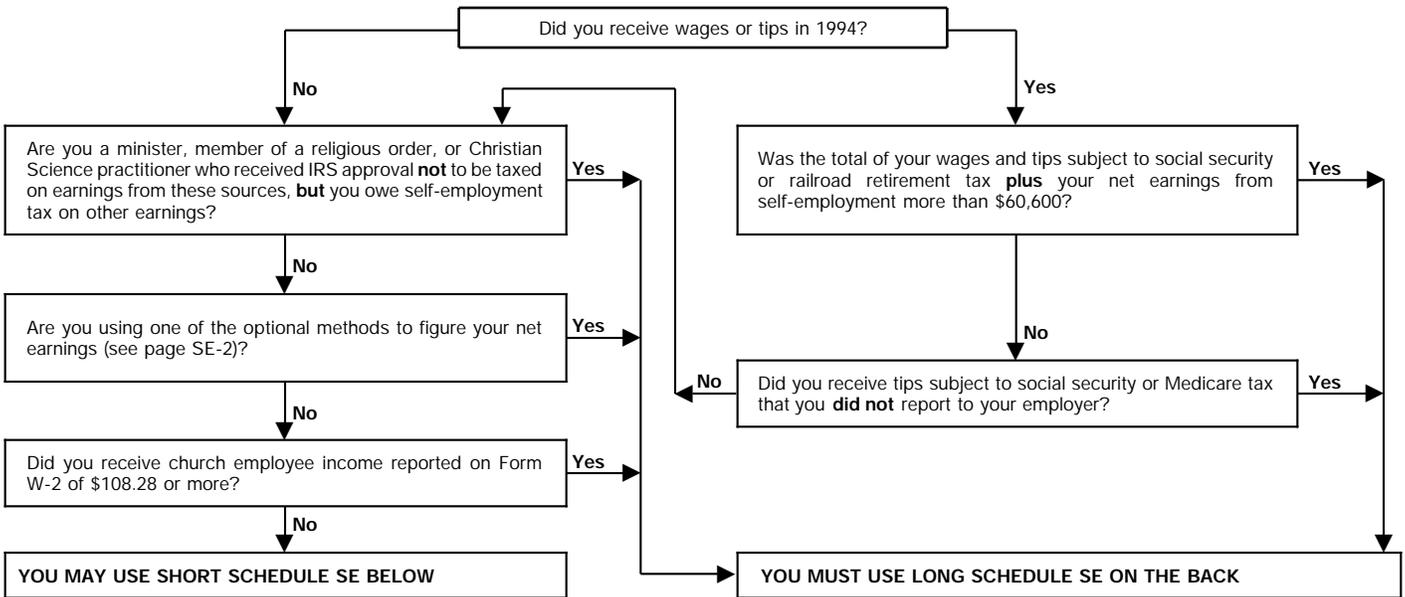
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **OR**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See page SE-1.

Note: Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-2.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?



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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$60,600 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 47. • More than \$60,600, multiply line 4 by 2.9% (.029). Then, add \$7,514.40 to the result. Enter the total here and on Form 1040, line 47. 	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 25	6		

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶		
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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, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

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.			<input type="checkbox"/>
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3			
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3.			
3	Combine lines 1 and 2			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
4b	If you elected one or both of the optional methods, enter the total of lines 15 and 17 here			
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. ▶			
5a	Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6		
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 1994	7	60,600	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
8c	Add lines 8a and 8b	8c		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. ▶	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11	Multiply line 6 by 2.9% (.029).	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 47	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 25	13		

Part II Optional Methods To Figure Net Earnings (See page SE-2.)

Farm Optional Method. You may use this method only if:				
• Your gross farm income ¹ was not more than \$2,400, or				
• Your gross farm income ¹ was more than \$2,400 and your net farm profits ² were less than \$1,733.				
14	Maximum income for optional methods	14	1,600	00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also, include this amount on line 4b above	15		
Nonfarm Optional Method. You may use this method only if:				
• Your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income, ⁴ and				
• 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	16		
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	17		

¹From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. ²From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a. ³From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a. ⁴From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.