SCHEDULE SE (Form 1040)

Self-Employment Tax

► See Instructions for Schedule SE (Form 1040).

structions for Schedule SE (Form 10

•	Attach	to	Form	1040.

OMB No. 1545-0074

2000

Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service (99)

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

Social security number of person with **self-employment** income ▶

Who Must File Schedule SE

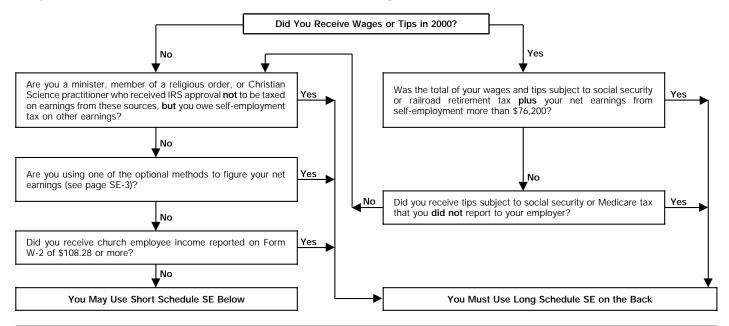
You must file Schedule SE if:

- 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 had 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-3.

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 52.

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; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. 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:		1
	• \$76,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 52.	5	
	 More than \$76,200, multiply line 4 by 2.9% (.029). Then, add \$9,448.80 to the result. Enter the total here and on Form 1040, line 52. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 6		

Schedule SE (Form 1040) 2000	Attachment Sequence No. 17	Page 2

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶	1 1

Section B-Long Schedule SE

Part I	Self-Employment	Tax
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Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line

	nd go to line 5a. Income from services you performed as a minister or a member of a religious or me. See page SE-1.	der is r	not church emp	oloyee
	If you are a minister, member of a religious order, or Christian Science practitioner and you filed had \$400 or more of other net earnings from self-employment, check here and continue with Pa			
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	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. 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 of the second sec	2		
3	income to report. Note . Skip this line if you use the nonfarm optional method. See page SE-3. Combine lines 1 and 2	3		
	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
С	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	4c		
	Enter your church employee income from Form W-2. Caution : See page SE-1 for definition of church employee income			
b	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 2000	7	76,200	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	-		
b	Unreported tips subject to social security tax (from Form 4137, line 9)	8c		
9	Add lines 8a and 8b	9		
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 52	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 27 13			
Pai	t II Optional Methods To Figure Net Earnings (See page SE-3.)			
	n Optional Method. You may use this method only if:			
	ur gross farm income ¹ was not more than \$2,400 or			
	ur net farm profits² were less than \$1,733.	14	1,600	00
	Maximum income for optional methods	14	1,000	00
15	include this amount on line 4b above	15		
Non	farm Optional Method. You may use this method only if:			
• Yo	our net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm me ⁴ and			
	u had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
	tion: 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 (3/3) 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 Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b. ²From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9. ⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.