## U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico, For the year Jan. 1–Dec. 31, 2003

2003

OMB No. 1545-0090

Dep Inter

nternal Revenue Service		or other tax year beginning	, 20 .				
	Your first name and	initial	Last name	Your so	ocial security number		
int							
or pr	If a joint return, spou	use's first name and initial	Last name	Spouse	's social security number		
ase type	Present home address (number, street, and apt. no., or rural route)						
Ple	City, town or post of	ffice, commonwealth or territory, and ZIP	code				

or p			Last name		Spouse's social security number				
	Drocont homo	addrace (number street and ant no or rural re-	ı+o)					<u> </u>	
Please type	Present nome	address (number, street, and apt. no., or rural rou	ute)						
Plea	City, town or p	post office, commonwealth or territory, and ZIP co	ode						
		•							
Pa	rt I Tot	al Tax and Credits							
1	Filing statu	us. Check the box for your filing status	. See page 3 of th	ne instruction	ıS.				
	Single	2							
		ed filing jointly							
		ed filing separately. Enter spouse's soc							
2		<b>children.</b> Complete <b>only</b> if you are a b see page 4 of the instructions).	ona fide resident	of Puerto Ric	o and yo	u are cla	iming the	additiona	ıl child
	tax credit (	see page 4 of the instructions).		(b) Child's			(c) (	Child's	
	(a) First na	me Last name	soci	al security nu	umber			ship to yo	u
				1					
							_		
3		ment tax from Part V, line 12					3		+
4		employment taxes. Attach Schedule H (F	orm 1040). See pag	ge 3 of the in	structions	•	5		+-
5		Add lines 3 and 4					7////		
6 7		ated tax payments (see page 4 of the insitial security tax withheld (see page 4 of the		7					
8			· · · · · ·	. 8					
9		erage tax credit. Attach Form 8885		9					
0		ents and credits. Add lines 6 through 9					10		
1		larger than line 5, enter amount overpaid	1			▶	11		
2	Amount of I	ine 11 to be <b>refunded to you</b>		. , . , .		▶	12		
13		ine 11 to be applied to 2004 estimated		13					
4	If line 5 is ia	arger than line 10, enter amount you owe					14		<u> </u>
	ird Party	Do you want to allow another person to disc		ie iks (see pag			mplete the f	ollowing.	∐ No
De	signee	Designee's name ►	Phone no. ▶ (	)		ersonal iden umber (PIN)			
Si	gn	Under penalties of perjury, I declare that I hav	e examined this return	and accompan	ying sched	ules and st	atements, a	nd to the b	est of my
He	ere	knowledge and belief, they are true, correct, and the preparer has any knowledge.	d complete. Declaration	of preparer (oth	er than the	taxpayer) is	based on a	.I information	n of which
Joir	nt return?	Your signature			Date		Daytime	phone num	nber
	page 3.	-					( )	 	
for :	your	Spouse's signature. If a joint return, <b>both</b> must	sign.		Date				
reco	ords.			Data			<u> </u>	//////////////////////////////////////	//////////////////////////////////////
Pa	id	Preparer's signature		Date	Chec		¬   Prepa	arer's SSN o	LEUN
	eparer's	Firm's name (or			Seil-	employed L EIN	<del></del>		
Us	e Only	yours if self-employed), address, and ZIP code				Phone no	. (	)	
		addition, and En Code ,				. 110110 110	· · ·		

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Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See page 4 of the

Par	instructions.	.5 01	Puerto	RICO CIA	ımıng	Addit	iona	ai Chila	iax Cre	ait—5	ee page	4 or the
1	Income derived from sources within Puerto Rico								1			
2	Withheld social security and Med									2		
3	Additional child tax credit. Se to enter here and on page 1, lin	e the e8.	workshe	et on page	5 of th	ne instru 	uctio	ons for the	amount	3		
	t III Profit or Loss From	Farm	ning									
Nar	ne of proprietor									Socia	nl security nur ; ;	mber
Note	e: If you are filing a joint return ar attach a <b>separate</b> Part III (see .							loss from f	arming, yo	ou mus	t <b>each</b> con	nplete and
	<u> </u>	<b>\—Fa</b> od ta	rm Incor xpayers,	me—Cash N complete Se	<b>lethoc</b> ections	d—Com B and t, breed	plet C, a ling,	nd line 11	of Section	n A.)		
1	Sales of livestock and other iter						1			- <i>VIIII</i>		
2	Cost or other basis of livestock			•		. –	2					
3	Subtract line 2 from line 1									3		
4	Sales of livestock, produce, gra									4		
5a	Total cooperative distributio 1099-PATR)									5b		
6	Agricultural program payments									6		
7	Commodity credit loans reporte									7 8		
8	Crop insurance proceeds									9		
9 10	Custom hire (machine work) inc Other income									10		
11	Gross farm income. Add amou											
	taxpayer, enter the amount from	Sec	tion C, lin	ne 49					<b>&gt;</b>	11		
inco	not include personal or living ex me. Reduce the amount of your	pens	es (such		suranc burse	e, repai ments b	irs, e pefor	etc., on yo e entering	ur home) the exper			uce farm
12	Car and truck expenses (attach Form 4562)	12			24	Labor				24		
13	Chemicals	13			25			and profit	-	25		
13	Chemicals				26	Rent o						
14	Conservation expenses	14						machiner	v. and			
	•									26a		
15	Custom hire (machine work)	15			b	Other (	(lanc	l, animals,	etc.)	26b		
16	Depreciation and section 179 expense deduction not				27	Repair	s an	d maintena	ance	27		
	claimed elsewhere (attach				28	Seeds	and	plants pur	chased	28		
	Form 4562 if required)	16			29			id warehou		29		
17	Employee benefit programs other than on line 25	17			30	Supplie	es p	urchased		30		
18	Feed purchased	18			31	Taxes				31		
19	Fertilizers and lime	19			-					22		
		20			32					32		
20	Freight and trucking	20			33			breeding		33		
21	Gasoline, fuel, and oil	21			34	Other 6	ехре	enses (spec	cify):			
					a					34a		
22	Insurance (other than health)	22			b					34b		
23		23a	1		C					34c 34d		
a b	Mortgage (paid to banks, etc.) Other	23a 23b			d e					34a		
35			h 34e						<b>•</b>			
36	Total expenses. Add lines 12 through 34e											

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	Do not include sales of lives	Section C—Fari				v of the line	es below.
27				•	ry purposes on any	37	Delow.
37 38a	Sales of livestock, produce, gra Total cooperative distributions (Form					38b	
39	Agricultural program payments					39	
37 40	Commodity credit loans reporte					40	
40 41	Custom hire (machine work) inc					41	
42	Other farm income (specify)					42	
42 43	Add the amounts in the right co					43	
			-				
44	Inventory of livestock, produce beginning of the year						
45	Cost of livestock, produce, grains, an	d ather products purchas					
46	Add lines 44 and 45			ino your			
40 47	Inventory of livestock, produce, grain			—			
48	Cost of livestock, produce, grain	•			from line 46*	48	
49	Gross farm income. Subtract line					49	
*If yo	ou use the unit-livestock-price metho	d or the farm-price meth	nod of val	uing inventory ar	nd the amount on line	47 is larger th	nan the amount on
	46, subtract line 46 from line 47. En				er the total on line 49.		
	me of proprietor	Dasiness (Jule 1710	Prictor	ιγ <i>)</i>		Social sec	urity number
Not	e: If you are filing a joint return a	and both you and you	r spouse	had a profit or	r loss from a busines	ss, you mus	t <b>each</b> complete
	and attach a <b>separate</b> Part IV	·	<u> </u>		ions).		
			tion A—			<u> </u>	
1	Gross receipts \$	Less returns and a	allowance		Balance ►	1	
2a	Inventory at beginning of year					- <i>V</i> /////	
b	Purchases less cost of items wi	•				- <i>\\\\\\</i>	
С	Cost of labor. Do not include an	•		_		- <i>V////</i> //	
d	Materials and supplies					- <i>V</i> /////	
е	Other costs (attach statement)					<del>-</del> {//////	
f	_			<u>2f</u>		- <i>V////</i> //	
g						_/////	
h	Cost of goods sold. Subtract lin	•				2h	
3	Gross profit. Subtract line 2h fr					3	
4	Other income					4	
_5_	Gross income. Add lines 3 and			xpenses	<u> </u>	5	
				-		10	
6	Advertising	6		•	maintenance	19 20	+
7	Car and truck expenses	7	20		ncluded in Section A)	21	
c	(attach Form 4562)	8	21				
8	Commissions and fees	9	22		, and entertainment:	22a	
9 10	Contract labor	10				/////	
11	Depreciation and section 179	10		<b>b</b> Meals and			
	expense deduction (not in-			entertainment			
	cluded in Section A). (Attach	11		<b>c</b> Enter nondeductible			
40	Form 4562 if required.)			amount			
12	Employee benefit programs (other than on line 17)	12		included on line 22b			
13	Insurance (other than health)	13			22c from line 22b		
13 14	Interest on business indebtedness	14	22			23	
1 <del>4</del> 15	Legal and professional services	15			ncluded on line 2c	24	
16	Office expense	16			(list type and amount):		
10 17	Pension and profit-sharing plans	17			ilist type and amounty.		
18	Rent or lease:						
	Vehicles, machinery, and						
a	equipment	18a					
b	Other business property	18b	25		xpenses	25b	

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Par	t V Self-Employment Tax—If you had church employee			ructions	s before you b	egin.
Nar	ne of person with self-employment income	Social security nur with self-employm	nber of person nent income ►			
Note	e: If you are filing a joint return and both you and your spouse in <b>separate</b> Part V.	nad self-employm	ent income, you i	nust <b>ea</b>	<b>ch</b> complete a	
A	If you are a minister, member of a religious order, or Christian had \$400 or more of <b>other</b> net earnings from self-employmen					
1	Net farm profit or (loss) from Part III, line 36, and your distribut <b>Note</b> : <i>Skip this line if you use the farm optional method (see µ</i>			1		
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive Ministers and members of religious orders, see page 2 for amount this line if you use the nonfarm optional method (see page 7 of the local triangle).	s to report on this e instructions) .	line. Note: Skip	2		
3	Combine lines 1 and 2			3		
	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). (line 3			4a		
b	If you elected one or both of the optional methods, enter the here	total of lines 2 a	nd 4 of Part VI	4b		
С	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you <b>do Exception</b> . If less than \$400 and you had church employee in group-term life insurance, enter -0- and continue	come, or you ow	e tax on tips or	4c		
5a	Enter your <b>church employee income</b> from Form(s) W-2, W W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR					
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 e tax for 2003	arnings subject to	social security	7	87,000	00
8a	Total social security wages and tips from Form(s) W-2, W W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$87,000 or more lines 8b through 10, and go to line 11	e, skip				
	Unreported tips subject to social security tax from Form 4137, (see page 7 of the instructions)	<u>8b</u>		8c		
	Add lines 8a and 8b			9		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and			10		
10 11	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) Multiply line 6 by 2.9% (.029)			11		
12	Self-employment tax. Add lines 10 and 11. Enter here and or	line 3 of Part I		12		
	Optional Methods To Figure Net Earnings. See				ns.	
	e: If you are filing a joint return and both you and your spouse of must <b>each</b> complete and attach a <b>separate</b> Part VI.					you
	•					
1	Farm Optional Method  Maximum income for optional methods			1	\$1,600	00
1	•				<b>\$17000</b>	
2	Enter the <b>smaller</b> of: two-thirds (3/3) of gross farm income from P share from farm partnerships (not less than zero), <b>or</b> \$1,600. Ir 4b, above	ıclude this amoun	t on Part V, line	2		
	Nonfarm Optional Method					
3	Subtract line 2 from line 1			3		
4	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm incom distributive share from nonfarm partnerships (not less than zero Also, include this amount on Part V, line 4b, above	e from Part IV, li ), <b>or</b> the amount o	ne 5, and your on line 3 above.	4		