

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

1991

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:

- Your *net earnings from self-employment from other than church employee income* (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more; **OR**
- You had church employee income (as defined in the instructions) of \$108.28 or more;

AND

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$125,000.

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.

Note: Most people can use Short Schedule SE on this page. But you may have to use Long Schedule SE on the back.

Who MUST Use Long Schedule SE (Section B)

You must use Long Schedule SE if ANY of the following apply:

- You received wages or tips **and** the total of all of your wages (and tips) subject to social security, Medicare, or railroad retirement tax plus your net earnings from self-employment is more than \$53,400;
- You use either "optional method" to figure your net earnings from self-employment (see Section B, Part II, and the instructions);
- You are a minister, member of a religious order, or Christian Science practitioner and you received IRS approval (by filing Form 4361) not to be taxed on your earnings from these sources, but you owe self-employment tax on other earnings;
- You had church employee income of \$108.28 or more that was reported to you on Form W-2; **OR**
- You received tips subject to social security, Medicare, or railroad retirement tax, but you did not report those tips to your employer.

Section A—Short Schedule SE (Read above to see if you must use Long Schedule SE on the back (Section B).)

1 Net farm profit or (loss) from Schedule F (Form 1040), line 37, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1		
2 Net profit or (loss) from Schedule C (Form 1040), line 31, and Schedule K-1 (Form 1065), line 15a (other than farming). See instructions for other income to report	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by .9235. If less than \$400, do not file this schedule; you do not owe self-employment tax. Caution: <i>If you received wages or tips, and the total of your wages (and tips) subject to social security, Medicare, or railroad retirement tax plus the amount on line 4 is more than \$53,400, you cannot use Short Schedule SE. Instead, use Long Schedule SE on the back.</i> ▶	4		
5 Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> ● \$53,400 or less, multiply line 4 by 15.3% (.153) and enter the result. ● More than \$53,400, but less than \$125,000, multiply the amount in excess of \$53,400 by 2.9% (.029). Add \$8,170.20 to the result and enter the total. ● \$125,000 or more, enter \$10,246.60. Also enter this amount on Form 1040, line 47	5		

Note: Also enter one-half of the amount from line 5 on **Form 1040, line 25.**

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 (Before completing, see if you can use Short Schedule SE on the other side (Section A).)

- 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.
- B** If your only income subject to self-employment tax is church employee income and you are **not** a minister or a member of a religious order, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a.

Part I Self-Employment Tax

1 Net farm profit or (loss) from Schedule F (Form 1040), line 37, and farm partnerships, Schedule K-1 (Form 1065), line 15a. (Note: Skip this line if you use the farm optional method. See requirements in Part II below and in the instructions.)	1			
2 Net profit or (loss) from Schedule C (Form 1040), line 31, and Schedule K-1 (Form 1065), line 15a (other than farming). See instructions for other income to report. (Note: Skip this line if you use the nonfarm optional method. See requirements in Part II below and in the instructions.)	2			
3 Combine lines 1 and 2	3			
4a If line 3 is more than zero, multiply line 3 by .9235. Otherwise, enter the amount from line 3 here	4a			
b If you elected one or both of the optional methods, enter the total of lines 17 and 19 here	4b			
c 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			
5a Enter your church employee income from Form W-2. Caution: See the instructions for definition of church employee income	5a			
b Multiply line 5a by .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 1991	7	\$53,400	00	
8a Total social security wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation	8a			
b Unreported tips subject to social security tax (from Form 4137, line 9) or railroad retirement (tier 1) tax	8b			
c 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 12a ▶	9			
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10			
11 Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the 1.45% portion of the 7.65% railroad retirement (tier 1) tax for 1991	11	\$125,000	00	
12a Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation	12a			
b Unreported tips subject to Medicare tax (from Form 4137, line 14) or railroad retirement (tier 1) tax	12b			
c Add lines 12a and 12b	12c			
13 Subtract line 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15	13			
14 Multiply the smaller of line 6 or line 13 by 2.9% (.029)	14			
15 Self-employment tax. Add lines 10 and 14. Enter the result here and on Form 1040, line 47	15			

Note: Also enter one-half of the amount from line 15 on **Form 1040, line 25.**

Part II Optional Methods To Figure Net Earnings (See "Who Can File Schedule SE" and "Optional Methods" in the instructions.)

Farm Optional Method. You may use the farm optional method **only** if **(a)** Your gross farm income¹ was not more than \$2,400 **or** **(b)** Your gross farm income¹ was more than \$2,400 and your net farm profits² were less than \$1,733.

16 Maximum income for optional methods	16	\$1,600	00
17 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ or \$1,600. Also include this amount on line 4b above	17		

Nonfarm Optional Method. You may use the nonfarm optional method **only** if **(a)** Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ **and** **(b)** You had net SE earnings of at least \$400 in 2 of the prior 3 years. **Caution:** You may use the nonfarm optional method no more than five times.

18 Subtract the amount on line 17, if any, from line 16 and enter the result	18		
19 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ or the amount on line 18. Also include this amount on line 4b above	19		

¹From Schedule F (Form 1040), line 11, and Schedule K-1 (Form 1065), line 15b. ³From Schedule C (Form 1040), line 31, and Schedule K-1 (Form 1065), line 15a.
²From Schedule F (Form 1040), line 37, and Schedule K-1 (Form 1065), line 15a. ⁴From Schedule C (Form 1040), line 7, and Schedule K-1 (Form 1065), line 15c.