

Department of the Treasury
Internal Revenue Service

▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

Name of self-employed person (as shown on social security card)

Social security number of
self-employed person ▶

Part I Computation of Net Earnings from FARM Self-Employment

Regular Method

- 1 Net profit or (loss) from:
 - a Schedule F (Form 1040)
 - b Farm partnerships
- 2 Net earnings from farm self-employment (add lines 1a and 1b)

1a		
1b		
2		

Farm Optional Method

- 3 If gross profits from farming are:
 - a Not more than \$2,400, enter two-thirds of the gross profits
 - b More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600
- 4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method

3		
4		

Part II Computation of Net Earnings from NONFARM Self-Employment

SE

Regular Method

- 5 Net profit or (loss) from:
 - a Schedule C (Form 1040)
 - b Partnerships, joint ventures, etc. (other than farming)
 - c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here and enter zero on this line
 - d Service with a foreign government or international organization
 - e Other (specify) ▶
- 6 Total (add lines 5a through 5e)
- 7 Enter adjustments if any (attach statement, see instructions)
- 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7). Enter here and on line 12b. (Note: If the amount on line 8 is less than \$1,600, you may wish to use the nonfarm optional method instead. See instructions.)

5a		
5b		
5c		
5d		
5e		
6		
7		
8		

Nonfarm Optional Method (Use only if your earnings from nonfarm self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits.)

- 9 a Maximum amount reportable under both optional methods combined (farm and nonfarm)
- b Enter amount from line 3. (If you have no amount on line 3, enter zero.)
- c Balance (subtract line 9b from line 9a)
- 10 Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller
- 11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller

9a	\$1,600	00
9b		
9c		
10		
11		

Part III Computation of Social Security Self-Employment Tax

- 12 Net earnings or (loss):
 - a From farming (from line 4)
 - b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)
- 13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule)
- 14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1981 is
- 15 a Total FICA wages (from Forms W-2) and RRTA compensation
- b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA
- c Add lines 15a and 15b
- 16 Balance (subtract line 15c from line 14)
- 17 Self-employment income—line 13 or line 16, whichever is smaller
- 18 Self-employment tax. (If line 17 is \$29,700, enter \$2,762.10; if less, multiply the amount on line 17 by .093.) Enter here and on Form 1040, line 48

12a		
12b		
13		
14	\$29,700	00
15a		
15b		
15c		
16		
17		
18		

For Paperwork Reduction Act Notice, see Form 1040 Instructions.