

**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

1992

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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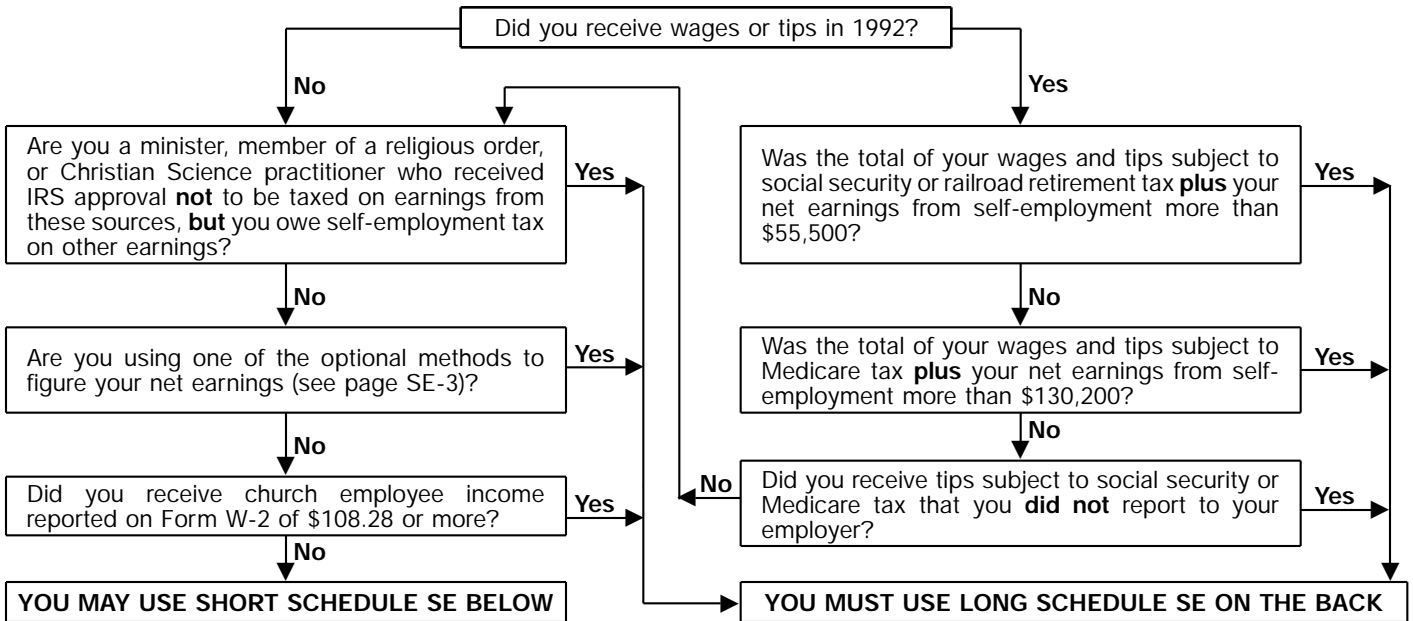
Who Must File Schedule SE

You must file Schedule SE if:

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$130,200; **AND**
- 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 on page SE-1) of \$108.28 or more.

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 must use Long Schedule SE on the back (Section B).

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). 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: • \$55,500 or less, multiply line 4 by 15.3% (.153) and enter the result. • More than \$55,500 but less than \$130,200, multiply the amount in excess of \$55,500 by 2.9% (.029). Then, add \$8,491.50 to the result and enter the total. • \$130,200 or more, enter \$10,657.80. 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

- 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, line 36, 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 on page SE-3		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). See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See requirements in Part II below and on page SE-3		2		
3 Combine lines 1 and 2		3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		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 page SE-1 for definition of church employee income	5a			
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 1992		7	55,500	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)	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 1992		11	130,200	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)	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 Note: Also, enter one-half of the amount from line 15 on Form 1040, line 25.		15		

Part II Optional Methods To Figure Net Earnings (See **Who Can File Schedule SE** on page SE-1 and **Optional Methods** on page SE-3.)

Farm Optional Method. You may use this 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 this method **only** if (a) Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income,⁴ and (b) 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.

18 Subtract line 17 from line 16		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, 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.