

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

OMB No. 1545-0074

1982
22

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

Social security number of
self-employed person ▶

Part I Regular Computation of Net Earnings from Self-Employment

- 1 Net profit or (loss) from Schedule F (Form 1040), line 57 or line 90, and farm partnerships, Schedule K-1 (Form 1065), line 18b
- 2 Net profit or (loss) from Schedule C (Form 1040), line 32, and Schedule K-1 (Form 1065), line 18b (other than farming). See instructions for kinds of income to report.
Note: If you are exempt from self-employment tax on your earnings as a minister, member of a religious order, or Christian Science practitioner because you filed Form 4361, check here .
If you have other earnings of \$400 or more that are subject to self-employment tax, include those earnings on this line

1		
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Part II Optional Computation of Net Earnings from Self-Employment

Generally, this part may be used only if:

- Your gross farm profits were not more than \$2,400, or
- Your gross farm profits were more than \$2,400 and your net farm profits were less than \$1,600, or
- Your net nonfarm profits were less than \$1,600 and less than two-thirds (2/3) of your gross nonfarm income.

See instructions for other limitations.

- 3 Maximum income for optional methods
- 4 Farm Optional Method—Enter two-thirds (2/3) of gross profits from Schedule F (Form 1040), line 31 or line 88, and farm partnerships, Schedule K-1 (Form 1065), line 18a, or \$1,600, whichever is smaller
- 5 Subtract line 4 from line 3
- 6 Nonfarm Optional Method—Enter the smaller of two-thirds (2/3) of gross profits from Schedule C (Form 1040), line 3, and Schedule K-1 (Form 1065), line 18c (other than farming), \$1,600, or, if you elected the farm optional method, the amount on line 5

3	\$1,600	00
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Part III Computation of Social Security Self-Employment Tax

SE

- 7 Enter the amount from Part I, line 1, or, if you elected the farm optional method, Part II, line 4
- 8 Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6
- 9 Add lines 7 and 8. If less than \$400, you are not subject to self-employment tax. Do not fill in the rest of the schedule
- 10 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax for 1982 is
- 11 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 tax
c Add lines 11a and 11b
- 12 Subtract line 11c from line 10
- 13 Enter the smaller of line 9 or line 12
If line 13 is \$32,400, fill in \$3,029.40 on line 14. Otherwise, multiply line 13 by .0935 and enter the result on line 14
- 14 Self-employment tax. Enter this amount on Form 1040, line 51

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10	\$32,400	00
11a		
11b		
11c		
12		
13		
14	.0935	

For Paperwork Reduction Act Notice, see Form 1040 Instructions.