Form	040	)-SS

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

OMB No. 1545-0090

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico. For the year Jan. 1–Dec. 31, 2011, ear beginning , 2011, and ending or other tax year beginning

2011

Department of the Treasury Internal Revenue Service

	nal Revenue Service	or other tax year beginning	, 2011, and ending	, 20	-			
	Your first name and in	itial	Last name		Your so	cial security number		
rint								
e or p	If a joint return, spous	e's first name and initial	Last name		Spouse	's social security number		
Please typ	Present home address	s (number, street, and apt. no., or rural route)						
City, town or post office, commonwealth or territory, and ZIP code								
Pa	Part I Total Tax and Credits							
1	Filing status. Cl	heck the box for your filing status (s	ee instructions).					
	Single							

Married filing jointly

☐ Married filing separately. Enter spouse's social security no. above and full name here. ►

2 Qualifying children. Complete only if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (see instructions).

(a) First name Last name		<b>(b)</b> Child's social security n	umber	<b>(c)</b> Child's relationship to you				
<b>3</b> S	Self-employment tax from Part V, line 12			3				
	lousehold employment taxes (see instructions). A			4				
	otal tax. Add lines 3 and 4 (see instructions) .			5				
	011 estimated tax payments (see instructions)							
7 E	excess social security tax withheld (see instructio	ns) <b>7</b>						
<b>8</b> A	Additional child tax credit from Part II, line 3 .	8						
9 H	lealth coverage tax credit. Attach Form 8885 .							
10 T	otal payments and credits (see instructions)			10				
<b>11</b> If	f line 10 is more than line 5, subtract line 5 from li	ine 10. This is the amount you <b>c</b>	verpaid	11				
<b>12a</b> A	mount of line 11 you want <b>refunded to you.</b> If F	orm 8888 is attached, check he	re . 🕨 🗌	12a				
b R	Routing Number	► c Type: □ Checking □	Savings					
d A	Account Number							
<b>13</b> A	mount of line 11 you want applied to 2012 estir	mated tax 🔥 🕨 🕇 13						
	mount you owe. If line 5 is more than line 10,		r details on how					
	-			14				
Third P	Do you want to allow another person to discus	s this return with the IRS (see instruc	ctions)?	nplete the following.				
Design	ee Designee's	Phone	Personal Ide	entification				
	name 🕨	no. 🕨	Number (PI	N) ►				
Sign Here	Under penalties of perjury, I declare that I have exa and belief, they are true, correct, and complete. De any knowledge.	amined this return and accompanying so claration of preparer (other than the taxp	hedules and statement bayer) is based on all in	s, and to the best of my knowledge formation of which the preparer has				
Joint Return? See instruction	ons.		Date	Daytime phone number				
Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.		Date					
Paid Prepar		r's signature		heck if elf-employed				
Use O			Firm's E	IN ►				
	Firm's address ►		Phone n					
For Disclo	osure, Privacy Act, and Paperwork Reduction Act Notic	ce, see instructions.	Cat. No. 17184B	Form <b>1040-SS</b> (2011)				

Cauti	on. You must have three or more	qualifying children to a	claim the add	ditional child tax credit.			
1	Income derived from sources w	ithin Puerto Rico			1		
2	-			2PR (attach copy of form(s)) .	2		
3				s to figure the amount to enter			
	here and in Part I, line 8	<u></u>			3		
	Profit or Loss From Fari     proprietor	ming—See the Instru	ictions for S	Schedule F (Form 1040).	Secio	I security number	
Name	proprietor				30012	in security number	
				<u> </u>			
Note.	If you are filing a joint return and Husband-Wife Business in the in			profit or loss from a farming bus	iness,	see Joint return	is and
		Section A-Far		Cook Mathed			
	Complete Sections A and			plete Sections B and C, and Sec	tion A	line 11 )	
				, sport, or dairy purposes (see ins			
1	Sales of livestock and other iter		-			- /	Τ
2	Cost or other basis of livestock						
3	Subtract line 2 from line 1.				3		
4	Sales of livestock, produce, gra	ins, and other products	s you raised		4		
5a	Total cooperative distributions						Τ
	1099-PATR)				5b		
6					6		
7		· / ·		n (or forfeited)	7		<u> </u>
8					8		<u> </u>
9					9		<u> </u>
10					10		+
11				3 through 10. If accrual method			
				<u> </u>	11		
Dono				and Accrual Method	nradu	aa farm inaama	
	ot include personal or living exper ce the amount of your farm exper				produ	ce iami income	·•
12	Car and truck expenses		25	Pension and profit-sharing			T
	(see instructions)	12	20	plans	25		
13	Chemicals.	13	26	Rent or lease:			+
14	Conservation expenses	14	а	Vehicles, machinery, and			
15	Custom hire (machine work)	15		equipment	26a		
16	Depreciation and section 179		b	Other (land, animals, etc.)	26b		
	expense deduction not		27	Repairs and maintenance	27		
	claimed elsewhere (attach		28	Seeds and plants purchased	28		<u> </u>
	Form 4562 if required)	16	29	Storage and warehousing .	29		
17	Employee benefit programs		30	Supplies purchased	30		
40	other than on line 25	17	31		31		<u> </u>
18 10	Feed purchased	18 19	32	Utilities	32		+
19 20		20	33	Veterinary, breeding, and	22		
20 21	Freight and trucking Gasoline, fuel, and oil	20	34	medicine	33		+
21	Insurance (other than health)	21	34 a		34a		
23	Interest:		b		34b		+
20 a	Mortgage (paid to banks, etc.)	23a	c		34c		+
b	Other	23b	d		34d		+
24	Labor hired	24	e		34e		+
35	Total expenses. Add lines 12 t	hrough 34e			35		
36	Net farm profit or (loss). Subtr	•			36		1

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.

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Form	1040-SS	(2011)	

## Section C-Farm Income-Accrual Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below (see instructions).

~=				-	
37	Sales of livestock, produce, grains, and other products during the year.		37		
38a	Total cooperative distributions (Form(s) 1099-PATR) 38a	38b Taxable amount	38b		
39	Agricultural program payments received		39		
40	Commodity Credit Corporation (CCC) loans reported under election (or forfe	eited)	40		
41	Crop insurance proceeds	41			
42	Custom hire (machine work) income	42			
43	Other farm income (specify)	43			
44	Add the amounts in the right column for lines 37 through 43	44			
45	Inventory of livestock, produce, grains, and other products at the				
	beginning of the year	45			
46	Cost of livestock, produce, grains, and other products purchased during the year	46			
47	Add lines 45 and 46	47			
48	Inventory of livestock, produce, grains, and other products at the end of the year	48			
49	Cost of livestock, produce, grains, and other products sold. Subtract line $\overline{48}$	8 from line 47*	49		
50	Gross farm income. Subtract line 49 from line 44. Enter the result here and	50			

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

 Part IV
 Profit or Loss From Business (Sole Proprietorship) – See the Instructions for Schedule C (Form 1040).

 Name of proprietor
 Social security number

**Note.** If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns* and *Husband-Wife Business* in the instructions for more information.

	Section A-Income										
1	Gross receipts \$	L	ess returns and	allow	ances \$			Balance		1	
2a	Inventory at beginning of year .	•					2a				
b	Purchases less cost of items wit	hdrav	vn for personal u	se .			2b				
С	Cost of labor. Do not include any	/ amo	ounts paid to you	rself.			2c				
d	Materials and supplies										
е	Other costs (attach statement)										
f	f Add lines 2a through 2e										
g	Inventory at end of year						2g				
h	Cost of goods sold. Subtract line	e 2g f	rom line 2f							2h	
3	Gross profit. Subtract line 2h fro	om lir	e1							3	
4	Other income									4	
5	Gross income. Add lines 3 and	4.								5	
			Secti	on B	-Expe	nses					
6	Advertising	6			18	Rent	or lease:				
7	Car and truck expenses				а	Vehic	les, mach	inery, and			
	(see instructions)	7				equip	ment.			18a	
8	Commissions and fees	8			b	Othe	r business	property.		18b	

9	Contract labor	9			19	Repairs and maintenance	19	
10	Depletion	10			20	Supplies (not included in Section A)	20	
11	Depreciation and section 179				21	Taxes and licenses	21	
	expense deduction (not				22	Travel, meals, and entertainment:		
	included in Section A). (Attach				а	Travel	22a	
	Form 4562 if required.)	11			b	Deductible meals and entertainment	22b	
12	Employee benefit programs				23	Utilities	23	
	(other than on line 17)	12			24	Wages not included on line 2c	24	
13	Insurance (other than health)	13			25a	Other expenses (list type and amount):		
14	Interest on business indebtedness.	14						
15	Legal and professional services	15						
16	Office expense	16						
17	Pension and profit-sharing plans	17			25b	Total other expenses	25b	
26	Total expenses. Add lines 6 thro	ugh 2	5b				26	
27	Net profit or (loss). Subtract line 26 from line 5. Enter the result here and in Part V, line 2						27	

Part V       Self-Employment Tax – If you had church employee income, see instructions before you begin.         Note of present with self-employment income       Seda security number of present income.         Note. If you are filing a joint return and both you and your spouse had self-employment income, you must each complete a separate Part V.         A       If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4561, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part V.         1a       Net fam profit of (loss) from Part III, line 6, plus your distributive share from farm partnerships.         b       If you received social security retirement or disability benefits, enter the amount of Conservation freeserve Program payments included in Part III, line 6, plus your distributive share from nonfarm partnerships.         a       Line 6, plus your distributive share form nonfarm partnerships.         b       It you received social security retirement or disability benefits, enter the amount of conservation free senserve. Forgram payments to inter the sense transmark of the memory of the optional method (see instructions).         c       Combine lines 1a. 1b, and 2.         d       It you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here .         c       Combine lines 4a and 4b. It less than \$400 and you had church employee income form form form form form form form form		040-SS (2011)					Pa	age <b>4</b>
With self-employment income         Image: Complete a separate Part V.           A         If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 orme of other relearnings from self-employment, check here and continue with Part V         Image: Complete a separate Part V.           1a         Net farm profit or (loss) from Part III, line 38, and your distributive share from tarm partnerships.         Image: Complete Additional Science Partner the amount of Conservation Payments from farm partnerships.         Image: Complete Additional Science Payments from normating partnerships.         Image: Complete Additional Science Payments from normating partnerships.           2         Net nonfarm partnerships.         Image: Complete Additional Science Payments from normating partnerships.         Image: Complete Additional Science Payments from form normating partnerships.         Image: Complete Additional Science Payments from normating partnerships.         Image: Complete Additional Science Payments from formating partnerships.         Image: Complete Additional Science Payments from formating partneships. </th <th></th> <th></th> <th></th> <th>before</th> <th>you b</th> <th>pegin.</th> <th></th> <th></th>				before	you b	pegin.		
separate Part V.         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 V       Image: Charlen Charl	Name o		-					
A       If you are a minister, member of a religious order, or Christian Science practitioner and you field Form 4361, but you had         5400 or more of other net aemings from saft-employment, check here and continue with Part V       Image: State of the same transmission of the same from farm partnerships.         Note. Skip lines 1 and 1b if you use the farm optional method (see instructions)       Image: State of the same from farm partnerships.         If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on the income to report. Note. Skip this line if you use the nonfarm optional method (see instructions).         3       Combine lines 1a, 1b, and 2.       3         4       If ine 3 is more than zero, multiply line 3 by 92.35% (.923.9). Otherwise, enter the amount form from from from form; SW-2, W-2AS, W-2CGM, W-2V, or 49992W-2PR. See instructions for other week rengioyment tax.       4         6       The you eluct one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here.       4         6       The you church employee income, enter -0- and continue.       5         6       The you of combined wages and self-employment earnings subject to social security tax for 2011.       5         7       Tatal social security wages and tips from Form (9) W-2, W-2AS, W-2CM, W-2GU, W-2QU, or 49992W-2PR. Be instructions for definition of church employee income, enter			yment income, you	i must e	e <b>ach</b> c	omplete a	l	
1a       Net farm profit or dioss) from Part III, line 36, and your distributive share from farm partnerships.       1a         b       Hyou received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships.       1a         c       Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for anounts to report on this line. See instructions for anounts to report on this line. See instructions for anounts to report on this line. See instructions for anounts to report on this line 3.       2         3       Combine lines 1a, 1b, and 2.       3         4a       If line 3 is more than zero, multiply line 3 by 92.35% (\$235). Otherwise, enter the amount from line 3.       4a         b       If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here .       4c         c       Combine lines 4a and 5b       Mole, Skip (\$205). Wi-26K, W-26K, W-26K	-	If you are a minister, member of a religious order, or Christian Science pro-	-			-		
Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships.       1b         2       Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions).       1b         3       Combine lines 1a, 1b, and 2.       3         4       If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter the amount from line 3.       3         5       Combine lines 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.       4d         6       Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax.       4c         Exception. If less than \$400 and you had church employee income, enter -0- and continue       5d         6       Add lines 4c and 5b       5d         7       Maximum amount of combined wages and self-employment earnings subject to social security tax for 2011.       5d         8a       Total social security wages and tips from Form (8)? W-2; W-2AS, W-2CM, W-2GU, W-2QU, W-2QU, W-2QU, W-2QV, 2PR. If \$106,600 or more, skip lines 8b through 10, and go to line 11.       8a         9       Subtract line 8d from line 7. If zero rises, enter -0- here and on line 10 and go to line 11.       9         9       Subtract	1a	Net farm profit or (loss) from Part III, line 36, and your distributive share	from farm partner	ships.				
partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions).       2         3       Combine lines 1a, 1b, and 2.       3         4a       If line 3 is more than zero, multiply line 3 by 92.35% (9235). Otherwise, enter the amount from line 3       4a         Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.       4a         b       If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here .       4b         c       Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax.       4c         Exception. If less than \$400 and you had church employee income, enter -0- and continue .       5a         5       Enter your church employee income.       5a         b       Multiply line 5a by 92.35% (9235). If less than \$100, enter -0       5b         6       Add lines 4c and 5b       5b         7       Maximum amount of combined wages and self-employment earnings subject to social security tax from Form 8117, line 10 (see instructions)       8a         b       Unreported tips subject to social security tax from Form 8119, line 10 (see instructions)       8d         9       Subtract lines 8a, 8b, and 8c       1         9       Subtract line 8 of line	b	Reserve Program payments included in Part III, line 6, plus your dis	tributive share of	these	1b	(		)
4a       If line 3 is more than zero, multiply line 3 by 92.35% (.9236). Otherwise, enter the amount from line 3.       4a         Note. If line 4 a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.       4a         b       If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here .       4b         c       Combine lines 4 and 4b. If less than \$400, stop; you do not owe self-employment tax.       4c         Exception. If less than \$400 and you had church employee income, enter -0- and continue . ▶       4c         5a       Enter your church employee income from Form(S) W-2. V-2AS, W-2CM, W-2GU, W-2VI, or 499R-2W-2PR. See instructions for definition of church employee income	2	partnerships. Ministers and members of religious orders, see instructions this line. See instructions for other income to report. <b>Note.</b> Skip this line optional method (see instructions).	for amounts to rep e if you use the no	ort on nfarm 	H 1			
line 3       4a         Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.       4b         b       If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here.       4b         c       Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax.       4c         Exception. If less than \$400, and you had church employee income, enter -0- and continue.       4c         5a       Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2W-2PR. See instructions for definition of church employee income.       5a         6       Add lines 4c and 5b       5a         7       Maximum amount of combined wages and self-employment earnings subject to social security tax for 2011       5b         6       Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2W-2PR. If \$106,800 or more, skip lines 8b through 10, and go to line 11       8a         6       Wages subject to social security tax from Form \$137, line 10 (see instructions)       8c       8d         9       Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11       9       11         11       Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3       12       12         9       Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and g	3				3			
instructions.       b       If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here.       4b         b       If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here.       4c         c       Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax.       Exception. If less than \$400 and you had church employee income, enter -0- and continue <ul> <li>a</li> <li>definition of church employee income.</li> <li>b</li> <li>Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-</li> <li>6</li> <li>Add lines 4a and 5b</li> <li>a</li> <li>a</li> <li>a total social security wages and tips from Form(s) W-2, W-2AS,</li> <li>W-2CM, W-2GU, W-2W, or 499R-2W-2PR. If \$106,800 or more, skip lines 8b through 10, and go to line 11.</li> <li>a</li> <li>b</li> <li>Unreported tips subject to social security tax from Form \$919, line 10 (see instructions)</li> <li>c</li> <li>Wages subject to social security tax from Form \$919, line 10 (see instructions)</li> <li>d</li> <li>Add lines 6 or line 9 by 10.4% (.104)</li> <li>fli</li> <li>d</li> <li>Multiply the smaller of line 6 or line 9 by 10.4% (.104)</li> <li>fli</li> <li>g</li> <li>g</li> <li>fli</li> <li>set framployment tax. Add lines 10 and 11. Enter here and in Part I, line 3</li> <li>fli</li> <li>fli</li> <li>fli</li> <li>fli</li> <li>fli</li> <li>fli</li> <li>fli</li> <li>fli</li> <li>fli<!--</td--><td>4a</td><td></td><td></td><td></td><td>4a</td><td></td><td></td><td></td></li></ul>	4a				4a			
c       Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax.         Exception. If less than \$400 and you had church employee income, enter -0- and continue.       ↓         5a       Enter your church employee income from Form(s) W-2, W-2AS,       ↓         W-2CM, W-2GU, W-2U, or 499R-2/W-2PR. See instructions for definition of church employee income.       5a       ↓         b       Multiply line 5a by 92.35% (9235). If less than \$100, enter -0-       ↓       ↓         6       Add lines 4c and 5b       ↓       ↓         7       ★       ★       6         7       Maximum amount of combined wages and self-employment earnings subject to social security tax for 2011       ↓       ↓         8a       Total social security wages and tips from Form(s) W-2, W-2AS,       ★       ★         W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$106,800 or more, skip lines 8b through 10, and go to line 11       ★       8a         b       Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)       ★       ★         c       Wages subject of social security tax from Form 8919, line 10 and go to line 11       ★       ●         10       Multiply the smaller of line 6 or line 9 by 10.4% (.104)       10       11         11       Multiply the smaller of line 6 or line 9 by 10.4% (.104)       12       12 </td <td></td> <td></td> <td>payments on line 1</td> <td>b, see</td> <td></td> <td></td> <td></td> <td></td>			payments on line 1	b, see				
Exception. If less than \$400 and you had church employee income, enter -0- and continue   5a   Enter your church employee income from Form(s) W-2, W-2AS,   W-2CM, W-2GU, W-2V, V, 2PR-2PR-2PR. 2PR. See instructions for   definition of church employee income.   b   Multiply line 5a by 92.35% (19236). If less than \$100, enter -0-   6   6   6   7   Maximum amount of combined wages and self-employment earnings subject to social security   tax for 2011   tax for 2011   b   Unreported tips subject to social security tax from Form (s) W-2, W-2AS,   W-2CM, W-2GU, W-2V, V, 499R-2W-2PR. If \$106,800 or more, skip   lines 8b through 10, and go to line 11.   b   Unreported tips subject to social security tax from Form 4137, line 10   (see instructions)   c   Wages subject to social security tax from Form 8919, line 10 (see   instructions)   c   Wages subject to social security tax from Form 8919, line 10 (see   instructions)   c   Wadd lines 8a, 8b, and 8c   9   Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11   p   10   Multiply line 6 by 2.9% (029)   11   12   Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3   12   Part VI   Optional Methods   1   1   Maximum income for optional methods <t< td=""><td>b</td><td></td><td></td><td>e</td><td>4b</td><td></td><td></td><td></td></t<>	b			e	4b			
W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income.       5a         b       Multiply line 5a by 92.35% (9235). If less than \$100, enter -0       5b         6       Add lines 4c and 5b       6         7       Maximum amount of combined wages and self-employment earnings subject to social security tax for 2011       7         8a       Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$106,800 or more, skip lines 8b through 10, and go to line 11       8a         b       Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)       8a         c       Wages subject to social security tax from Form 8919, line 10 (see instructions)       8d         9       Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11       9         10       Multiply line 6 by 2.9% (029)       11         11       10       11         12       11       12         Part VI       Optional Methods To Figure Net Earnings—See instructions for limitations.       1         1       Maximum income for optional methods       1       1         2       If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, y must each complete and attach a separate Part VI.       1         1       <	С			. ►	4c			
b       Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-       5b         6       Add lines 4c and 5b	5a	W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for	5a					
7       Maximum amount of combined wages and self-employment earnings subject to social security tax for 2011       7         8a       Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2GU, W-2QL, or 499R-2/W-2PR. If \$106,800 or more, skip lines 8b through 10, and go to line 11       8a       8a         b       Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)       8a       8a         c       Wages subject to social security tax from Form 8919, line 10 (see instructions)       8b       8c         d       Add lines 8a, 8b, and 8c       8c       8d       9         Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11       9       10         Multiply the smaller of line 6 or line 9 by 10.4% (104)       10       11       10         11       Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3       12       12         2artVI       Optional Methods To Figure Net Earnings — See instructions for limitations.       11       12         Farm Optional Methods       1       1       2       2         Farm Optional Method       1       1       2       2         Value are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, y must each complete and attach a separate Part VI.       1       2 <tr< td=""><td>b</td><td></td><td></td><td></td><td>5b</td><td></td><td></td><td></td></tr<>	b				5b			
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4 Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; <b>or</b> the amount in Part VI, line 3, above.	-							
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	4	share from nonfarm partnerships), but not less than zero; or the amount	in Part VI, line 3, a	above.				
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