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Self-Employment Tax

OMB No. 1545-0074

Sequence No. 17

20

Attachment

Department of the Treasury Internal Revenue Service (99)

Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.
 Attach to Form 1040 or Form 1040NR.

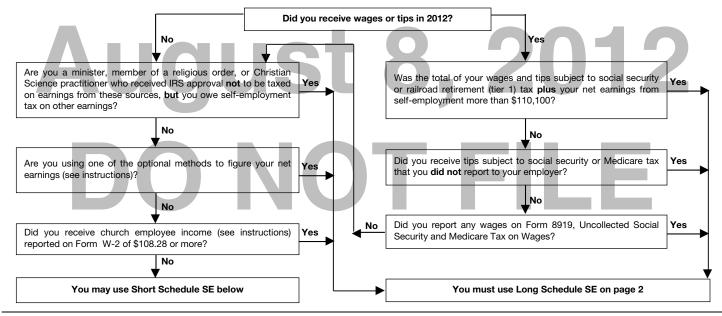
Name of person with self-employment income (as shown on Form 1040)

Social security number of person with **self-employment** income

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	()
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report .	2		
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b			
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	• More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result.			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5		
6	Deduction for employer-equivalent portion of self-employment tax.			
	If the amount on line 5 is:			
	• \$14,643.30 or less, multiply line 5 by 57.51% (.5751)			
	• More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result.			
	Enter the result here and on Form 1040, line 27, or Form 6			

Schedule SE (Form 1040) 2012	Attachment Sequence No. 17	Page 2
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 Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

definit	ion of church employee income.				
Α	If you are a minister, member of a religious order, or Christ had \$400 or more of other net earnings from self-employmer			rm 4361, but you	
1 a		nerships, Schedule K-1 (Form 1065			
b	If you received social security retirement or disability benefits, enter	e	(<u> </u>	
2	Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income 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)			12	
3	Combine lines 1a, 1b, and 2		3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Ot	4a			
	Note. If line 4a is less than \$400 due to Conservation Reserve Program				
b	If you elect one or both of the optional methods, enter the tot	al of lines 15 and 17 here .	4b		
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not Exception. If less than \$400 and you had church employee i	- 4c			
5a	Enter your church employee income from Form W-2. 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 tax or the 4.2% portion of the 5.65% railroad retirement (tier		y 7		
8a b	Total social security wages and tips (total of boxes 3 and 7 Form(s) W-2) and railroad retirement (tier 1) compensation. If \$110,100 or more, skip lines 8b through 10, and go to line 7 Unreported tips subject to social security tax (from Form 4137, line	11 8a 10) 8b	_		
С	Wages subject to social security tax (from Form 8919, line 10				
d	Add lines 8a, 8b, and 8c		8d		
9	Subtract line 8d from line 7. If zero or less, enter -0- here and				
10	Multiply the smaller of line 6 or line 9 by 10.4% (.104)		10		
11			11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1	1040, line 56, or Form 1040NR, line 54	12		
13	Deduction for employer-equivalent portion of self-employment	tax. Add the two following amounts.			
	• 59.6% (.596) of line 10.				
	 One-half of line 11. 				
	Enter the result here and on Form 1040, line 27, or Form				
	1040NR, line 27	• 13			
Part					
	Optional Method. You may use this method only if (a) your	gross farm income ¹ was not mor	e		
	6,780, or (b) your net farm profits ² were less than \$4,894.				
14	Maximum income for optional methods		14		
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,520. Also include this amount on line 4b above		15		
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,894 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.					
16	Subtract line 15 from line 14				
17	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above		16		
¹ From	Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.	³ From Sch. C, line 31; Sch. C-EZ, line		-1 (Form 1065), box 14	1. code
² From Sch. F. line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the		 A; and Sch. K-1 (Form 1065-B), box 9 ⁴ From Sch. C, line 7; Sch. C-EZ, line 1 C; and Sch. K-1 (Form 1065-B), box), code J1	•	
method. C; and Sch. K-1 (Form 1065-B), box 9, cc			s, coae J2		