This form is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

SCHEDULE SE (Form 1040)

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

► See Instructions for Schedule SE (Form 1040).

Attachment Sequence No. 17

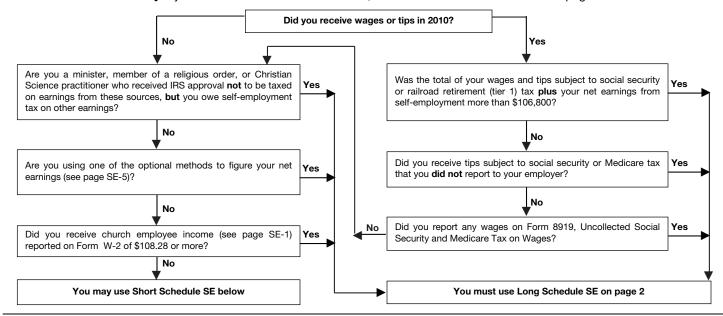
Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

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 on page SE-1.



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

1a	Net farm profit or (loss) from Schedule F, line 36, 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 6b, 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 page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2		
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	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	4		
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56 , or Form 1040NR, line 54			
	 More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. 			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5		
6	Deduction for one-half of self-employment tax. Multiply line 5			
	by 50% (.50). Enter the result here and on Form 1040, line 27,			
	or Form 1040NR, line 27 6			

Schedule SE (Form 1040) 2010 Attachment Sequence No. 17

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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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	with seir-employment inc	ome F	^	
Secti	on B-Long Schedule SE			
Part	Self-Employment Tax			
lote.	If your only income subject to self-employment tax is church employee income , see page SE-3	3 for s	specific instructions	s. Also
ee pa	ge SE-1 for the definition of church employee income.		•	
Α	If you are a minister, member of a religious order, or Christian Science practitioner and you fil	ed Fo	rm 4361, but you	
	had \$400 or more of other net earnings from self-employment, check here and continue with Par			
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065),			_
	box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-5)	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, 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 page SE-1 for types of income to report on this line. See page SE-4 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-5)	2		
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.			
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
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	4c		
5a	Enter your church employee income from Form W-2. See			
	page SE-1 for definition of church employee income			
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 or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2010	7	106,800	00
8a	Total social security wages and tips (total of boxes 3 and 7 on			
	Form(s) W-2) and railroad retirement (tier 1) compensation.			
	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)			
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 on line 10 and go to line 11 . •	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12		\perp
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50).			
Dowl	Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . 13			
	Optional Methods To Figure Net Earnings (see page SE-4)			
	Optional Method. You may use this method only if (a) your gross farm income¹ was not more			
	6,720, or (b) your net farm profits² were less than \$4,851. Maximum income for optional methods	4.4	4,480	00
14	·	14	4,400	/ 00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,480. Also include this amount on line 4b above	15		
lonfa	rm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less			
	4,851 and also less than 72.189% of your gross nonfarm income,4 and (b) you had net earnings			
rom s	elf-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no			
	han five times.			
16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the			

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

¹⁷ ³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.