SCHEDULE SE (Form 1040)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service (99)

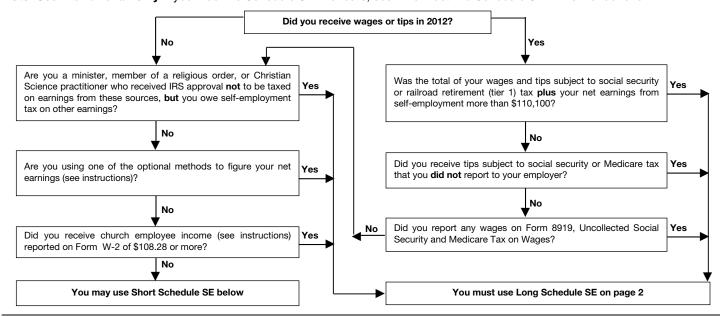
Name of person with **self-employment** income (as shown on Form 1040)

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.

1a	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			
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 1040NR, line 27			
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Schedule SE (Form 1040) 2012 Attachment Sequence		Attachment Sequence No. 17	7	Page 2
Name of person with self-employment income (as shown on Form 1040) Social security number of with self-employment in				
	on B-Long Schedule SE			
Part	Self-Employment Tax			
Note.	If your only income subject to self-employment tax is church employee income	ome, see instructions. Also	see instruction	ns for the
definit	ion of church employee income.			
A	If you are a minister, member of a religious order, or Christian Science had \$400 or more of other net earnings from self-employment, check h	ere and continue with Par		
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schox 14, code A. Note. Skip lines 1a and 1b if you use the farm optional met		1a	
b	If you received social security retirement or disability benefits, enter the amount	` '	ia .	
D	Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Fo		1b (
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule X-14, code A (other than farming); and Schedule X-1 (Form 106 Ministers and members of religious orders, see instructions for types this line. See instructions for other income to report. Note. Skip this line optional method (see instructions)	nedule K-1 (Form 1065), 65-B), box 9, code J1. of income to report on e if you use the nonfarm	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, er	•	4a	
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payments of	on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines	15 and 17 here	4b	
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-er Exception . If less than \$400 and you had church employee income , er	. ,	4c	
5a	Enter your church employee income from Form W-2. See			
	instructions for definition of church employee income 5a			
b	1, 3		5b	
6	Add lines 4c and 5b		6	
7	Maximum amount of combined wages and self-employment earnings s		_	
	tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2	1012	7	
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 \$110,100 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) 8b			
C	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	-	9	
10	Multiply the smaller of line 6 or line 9 by 10.4% (.104)	•	10	
11 12	Multiply line 6 by 2.9% (.029)		11	
13	Deduction for employer-equivalent portion of self-employment tax. Add the	1	12	
10	• 59.6% (.596) of line 10.	two following amounts.		
	One-half of line 11.			
	Enter the result here and on Form 1040, line 27, or Form			
	1040NR, line 27			
Part	II Optional Methods To Figure Net Earnings (see instruction	ns)		
	Optional Method. You may use this method only if (a) your gross farm	n income¹ was not more		
	66,780, or (b) your net farm profits² were less than \$4,894.			
14	Maximum income for optional methods	i i	14	
15	Enter the smaller of: two-thirds (2/2) of gross farm income! (not less tha	an zero) or \$4.520. Also	I	

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Part	Optional Methods To Figure Net Earnings (see instructions)		
Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,780, or (b) your net farm profits² were less than \$4,894.			
14	Maximum income for optional methods	14	
15	Enter the smaller of: two-thirds (2/3) of gross farm income¹ (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 profits³ 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	16	
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	17	

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

 $^{^2}$ From Sch. F, line 34, 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.

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.