SCHEDULE SE (Form 1040 or 1040-SR)

Self-Employment Tax

OMB No. 1545-0074

2019

Department of the Treasury Internal Revenue Service (99) ► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment Sequence No. **17**

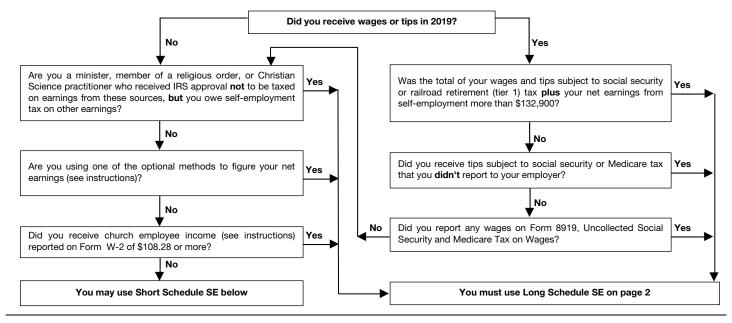
Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

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 AH	1b	()
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). 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% (0.9235). If less than \$400, you don't owe self-employment tax; don't 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 instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.			
	 More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. 			
	Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .	5		
6	Deduction for one-half of self-employment tax.			
	Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form			
	1040 or 1040-SR), line 14, or Form 1040-NR, line 27			

Schedule SE (Form 1040 or 1040-SR) 2019 Attachment Sequence No. 17 Page 2 Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) Social security number of person with self-employment income ▶ 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. 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 I 1a Net farm profit or (loss) from Schedule F. line 34, 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 instructions) 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 AH 1b 2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). 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 3 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). 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 instructions. **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 don't owe self-employment tax. Exception: If less than \$400 and you had **church employee income**, enter -0- and continue 4c Enter your **church employee income** from Form W-2. See instructions for Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- 5b 6 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 2019 7 132,900 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$132,900 or more, skip lines Unreported tips subject to social security tax (from Form 4137, line 10) . . 8b Wages subject to social security tax (from Form 8919, line 10) 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 10 11 11 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040 or 1040-SR), 12 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form** 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 Part II Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$8,160, **or (b)** your net farm profits² were less than \$5,891. 5,440 14 14 15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$5.440. Also include 15 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,891 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 16 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income4 (not less than zero) or the amount on

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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; and Sch. K-1 (Form 1065), box 14, code A.

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