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Form **1040-SS**

Department of the Treasury
Internal Revenue Service

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

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico.
For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, and ending _____, 20 _____.
For information about Form 1040-SS and its instructions go to *www.irs.gov/form1040ss*.

OMB No. 1545-0090

2012

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Please type or print

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Present home address (number, street, and apt. no., or rural route)		
City, town or post office, commonwealth or territory, and ZIP code		
Foreign country name	Foreign province/state/county	Foreign postal code

Part I Total Tax and Credits

1 Filing status. Check the box for your filing status (see 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)** Child's social security number	**(c)** Child's relationship to you

3	Self-employment tax from Part V, line 12			3	
4	Household employment taxes (see instructions). Attach Schedule H (Form 1040)			4	
5	**Total tax.** Add lines 3 and 4 (see instructions)			5	
6	2012 estimated tax payments (see instructions)	6			
7	Excess social security tax withheld (see instructions)	7			
8	Additional child tax credit from Part II, line 3	8			
9	Health coverage tax credit. Attach Form 8885	9			
10	**Total payments and credits** (see instructions)			10	
11	If line 10 is more than line 5, subtract line 5 from line 10. This is the amount you **overpaid**			11	
12a	Amount of line 11 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			12a	
b	Routing Number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings				
d	Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐				
13	Amount of line 11 you want **applied to 2013 estimated tax** ▶	13			
14	**Amount you owe.** If line 5 is more than line 10, subtract line 10 from line 5. For details on how to pay, see instructions ▶			14	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ | Phone no. ▶ | Personal Identification Number (PIN) ▶ ☐☐☐☐☐

Sign Here

Joint Return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Cat. No. 17184B Form **1040-SS** (2012)

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

Caution. You must have three or more qualifying children to claim the additional child tax credit.

1	Income derived from sources within Puerto Rico	1	
2	Withheld social security and Medicare taxes from Puerto Rico Forms 499R-2/W-2PR (attach copy of form(s))	2	
3	**Additional child tax credit.** Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 8	3	

Part III **Profit or Loss From Farming—**See the Instructions for Schedule F (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 farming business, see *Joint returns* and *Husband-Wife Business* in the instructions for more information.

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes (see instructions).

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1			3	
4	Sales of livestock, produce, grains, and other products you raised			4	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	5b Taxable amount	5b	
6	Agricultural program payments received			6	
7	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)			7	
8	Crop insurance proceeds			8	
9	Custom hire (machine work) income			9	
10	Other income			10	
11	**Gross farm income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 ▶			11	

Section B—Farm Expenses—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (see instructions)	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease:		
14	Conservation expenses	14		a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach **Form 4562** if required)	16		27	Repairs and maintenance	27	
				28	Seeds and plants purchased	28	
				29	Storage and warehousing	29	
17	Employee benefit programs other than on line 25	17		30	Supplies purchased	30	
				31	Taxes	31	
18	Feed purchased	18		32	Utilities	32	
19	Fertilizers and lime	19		33	Veterinary, breeding, and medicine	33	
20	Freight and trucking	20					
21	Gasoline, fuel, and oil	21		34	Other expenses (specify):		
22	Insurance (other than health)	22		a		34a	
23	Interest:			b		34b	
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 through 34e ▶	35	
36	**Net farm profit or (loss).** Subtract line 35 from line 11. Enter the result here and in Part V, line 1a	36	

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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 forfeited)			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 48 from line 47*			49	
50	**Gross farm income.** Subtract line 49 from line 44. Enter the result here and in Part III, line 11 ▶			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 $ _____ Less returns and allowances $ _____ Balance ▶			1	
2a	Inventory at beginning of year	2a			
b	Purchases less cost of items withdrawn for personal use	2b			
c	Cost of labor. Do not include any amounts paid to yourself	2c			
d	Materials and supplies	2d			
e	Other costs (attach statement)	2e			
f	Add lines 2a through 2e	2f			
g	Inventory at end of year	2g			
h	Cost of goods sold. Subtract line 2g from line 2f			2h	
3	**Gross profit.** Subtract line 2h from line 1			3	
4	Other income			4	
5	**Gross income.** Add lines 3 and 4 ▶			5	

Section B—Expenses

6	Advertising	6		18	Rent or lease:		
7	Car and truck expenses (see instructions)	7		a	Vehicles, machinery, and equipment	18a	
8	Commissions and fees	8		b	Other 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 expense deduction (not included in Section A). (Attach **Form 4562** if required.)	11		21	Taxes and licenses	21	
				22	Travel, meals, and entertainment:		
				a	Travel	22a	
				b	Deductible meals and entertainment	22b	
12	Employee benefit programs (other than on line 17)	12		23	Utilities	23	
				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 through 25b ▶	26	
27	**Net profit or (loss).** Subtract line 26 from line 5. Enter the result here and in Part V, line 2	27	

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Part V **Self-Employment Tax—**If you had **church employee income,** see instructions before you begin.

Name of person with **self-employment** income	**Social security number** of person with **self-employment** 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 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part V . . . . . ▶ ☐

1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. **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 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)		**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.			
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. **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-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 2012		**7**	110,100 00
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 $110,100 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)	**8b**		
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	**8c**		
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 10.4% (.104)		**10**	
11	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 To Figure Net Earnings—**See instructions for limitations.

Note. If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

	Farm Optional Method		
1	Maximum income for optional methods	**1**	4,520 00
2	Enter the **smaller** of: two-thirds (2/3) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; **or** $4,520. Also include this amount in Part V, line 4b, above.	**2**	
	Nonfarm Optional Method		
3	Subtract line 2 from line 1.	**3**	
4	Enter the **smaller** 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; **or** the amount in Part VI, line 3, above. Also include this amount in Part V, line 4b, above	**4**	

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