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)

Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico For the year Jan. 1–Dec. 31, 2001, or other tax year beginning , 2001, and ending , 20 .

OMB No. 1545-0090

2001

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		

Filing status. Check the box for your filing status. See page 2 of the instructions. ☐ Single ☐ Married filing jointly ☐ Married filing separately

Part I Total Tax—If you have **church employee income,** see page 2 of the instructions before you begin.

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 I . . . . . ▶ ☐

1	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. **Note:** *Skip this line if you use the farm optional method. See page 5 of the instructions*		**1**	
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 page 2 of the instructions for amounts to report on this line. **Note:** *Skip this line if you use the nonfarm optional method. See page 5 of the instructions*		**2**	
3	Combine lines 1 and 2		**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		**4a**	
b	If you elected one or both of the optional methods, enter the total of lines 2 and 4 of Part II here		**4b**	
c	Combine lines 4a and 4b. If less than $400, you **do not** owe self-employment tax; go to line 13 (line 12 if Part V is completed). **Exception.** If less than $400 and you had church employee income, or you owe tax on tips or group-term life insurance, 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	**5a**		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		**5b**	
6	**Net earnings from self-employment.** Add lines 4c and 5b ▶		**6**	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2001		**7**	80,400 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	**8a**		
b	Unreported tips subject to social security tax from Form 4137, line 9. See page 5	**8b**		
c	Add lines 8a and 8b		**8c**	
9	Subtract line 8c 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. See page 5. Add lines 10 and 11. Also, include amount (if any) from Part V, line 12		**12**	
13	Household employment taxes. Attach Schedule H (Form 1040). See page 5 of the instructions		**13**	
14	**Total tax.** Add lines 12 and 13		**14**	
15	2001 estimated tax payments. See page 5 of the instructions	**15**		
16	Excess social security tax withheld. See page 5 of the instructions	**16**		
17	Additional child tax credit from Part VII, line 7	**17**		
18	**Total payments and credits.** Add lines 15, 16, and 17		**18**	
19	If line 18 is larger than line 14, enter amount **overpaid** ▶		**19**	
20	Amount of line 19 to be **refunded to you** ▶		**20**	
21	Amount of line 19 to be **applied to 2002 estimated tax** ▶	**21**		
22	If line 14 is larger than line 18, enter **amount you owe.** See page 1 of the instructions ▶		**22**	

Part II Optional Methods To Figure Net Earnings—See page 5 of the instructions for limitations.

	Farm Optional Method		
1	Maximum income for optional methods	**1**	1,600 00
2	Enter the **smaller** of: two-thirds (⅔) of gross farm income from Part III, line 11, and your distributive share from farm partnerships (not less than zero), **or** $1,600. Include this amount on Part I, line 4b, above.	**2**	
	Nonfarm Optional Method		
3	Subtract line 2 from line 1	**3**	
4	Enter the **smaller** of: two-thirds (⅔) of gross income from Part IV, line 5, and your distributive share from nonfarm partnerships (not less than zero), **or** the amount on line 3 of this part. Also, include this amount on Part I, line 4b, above	**4**	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 8 of the instructions.

Part III Profit or Loss From Farming

Name of proprietor | Social security number

Section A—Farm Income—Cash Method—Complete Sections A and B

(Accrual method taxpayers, complete Sections B and C, and line 11 of Section A.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes.

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 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 49 ▶		11	

Section B—Farm Expenses—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., 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 (attach **Form 4562**)	12		24	Labor hired	24	
13	Chemicals	13		25	Pension and profit-sharing plans	25	
14	Conservation expenses	14		26	Rent or lease:		
15	Custom hire (machine work)	15		a	Vehicles, machinery, and equipment	26a	
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach **Form 4562** if required)	16		b	Other (land, animals, etc.)	26b	
17	Employee benefit programs other than on line 25	17		27	Repairs and maintenance	27	
18	Feed purchased	18		28	Seeds and plants purchased	28	
19	Fertilizers and lime	19		29	Storage and warehousing	29	
20	Freight and trucking	20		30	Supplies purchased	30	
21	Gasoline, fuel, and oil	21		31	Taxes	31	
22	Insurance (other than health)	22		32	Utilities	32	
23	Interest:			33	Veterinary, breeding, and medicine	33	
a	Mortgage (paid to banks, etc.)	23a		34	Other expenses (specify):		
b	Other	23b		a		34a	
				b		34b	
				c		34c	
				d		34d	
				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 on Part I, line 1, or if this is your spouse's business, Part V, line 1					36	

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.

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 loans reported under election (or forfeited)			40	
41	Custom hire (machine work) income			41	
42	Other farm income (specify)			42	
43	Add the amounts in the right column for lines 37 through 42			43	
44	Inventory of livestock, produce, grains, and other products at the beginning of the year	44			
45	Cost of livestock, produce, grains, and other products purchased during the year	45			
46	Add lines 44 and 45	46			
47	Inventory of livestock, produce, grains, and other products at the end of the year	47			
48	Cost of livestock, produce, grains, and other products sold. Subtract line 47 from line 46*			48	
49	**Gross farm income.** Subtract line 48 from line 43. Enter the result here and on Part III, line 11 ▶			49	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 47 is larger than the amount on line 46, subtract line 46 from line 47. Enter the result on line 48. Add lines 43 and 48. Enter the total on line 49.

Part IV Profit or Loss From Business (Sole Proprietorship)

Name of proprietor | **Social security number**

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		19	Repairs and maintenance	19	
7	Bad debts from sales or services	7		20	Supplies (not included in Section A)	20	
8	Car and truck expenses (attach **Form 4562**)	8		21	Taxes and licenses	21	
9	Commissions and fees	9		22	Travel, meals, and entertainment:		
10	Depletion	10		a	Travel	22a	
11	Depreciation and section 179 expense deduction (not included in Section A). (Attach **Form 4562** if required.)	11		b	Meals and entertainment		
12	Employee benefit programs (other than on line 17)	12		c	Enter nondeductible amount included on line 22b		
13	Insurance (other than health)	13		d	Subtract line 22c from line 22b	22d	
14	Interest on business indebtedness	14		23	Utilities	23	
15	Legal and professional services	15		24	Wages not included on line 2c	24	
16	Office expense	16		25a	Other expenses (list type and amount):		
17	Pension and profit-sharing plans	17					
18	Rent or lease:						
a	Vehicles, machinery, and equipment	18a					
b	Other business property	18b		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 on Part I, line 2, or if this is your spouse's business, Part V, line 2	27	

Part V **Self-Employment Tax (for use by spouse)—**If you have **church employee income** see page 2 of the instructions before you begin.

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

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 . . . . . ▶ ☐

1	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. **Note:** *Skip this line if you use the farm optional method. See page 5 of the instructions*	1	
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 page 2 of the instructions for amounts to report on this line. **Note:** *Skip this line if you use the nonfarm optional method. See page 5 of the instructions*	2	
3	Combine lines 1 and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 . .	4a	
b	If you elected 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, **do not** complete the rest of Part V; you **do not** owe self-employment tax. **Exception.** If less than $400 and you had church employee income, or you owe tax on tips or group-term life insurance, 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 5a		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-	5b	
6	**Net earnings from self-employment.** Add lines 4c and 5b . . . . . ▶	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2001	7	80,400 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 8a		
b	Unreported tips subject to social security tax from Form 4137, line 9. See page 5 of the instructions 8b		
c	Add lines 8a and 8b	8c	
9	Subtract line 8c 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. See page 5 of the instructions	12	

Part VI **Optional Methods To Figure Net Earnings (for use by spouse)—**See page 5 of the instructions for limitations.

	Farm Optional Method		
1	Maximum income for optional methods	1	1,600 00
2	Enter the **smaller** of: two-thirds (⅔) of gross farm income from your separate Part III, line 11, and your distributive share from farm partnerships (not less than zero), **or** $1,600. Include this amount on Part V, line 4b, above	2	
	Nonfarm Optional Method		
3	Subtract line 2 from line 1	3	
4	Enter the **smaller** of: two-thirds (⅔) of gross income from your separate Part IV, line 5, and your distributive share from nonfarm partnerships (not less than zero), **or** the amount on line 3 of this part. Also, include this amount on Part V, line 4b, above	4	

Part VII **Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—**See page 6 of the instructions.

A If your filing status on page 1 is married filing separately, enter your spouse's name and social security number.

Spouse's first name, initial, and last name — Spouse's social security number

1 **Qualifying children** (if more than five qualifying children, see page 6 of the instructions):

(a) First name	Last name	**(b)** Child's social security number	**(c)** Child's relationship to you

2	**Total number of qualifying children**	**2**	
3	Income derived from sources within Puerto Rico	**3**	
4	Adjustments to the income reported on line 3	**4**	
5	Subtract line 4 from line 3	**5**	
6	Withheld social security and Medicare taxes from Forms 499R-2/W-2PR (attach copy of form(s))	**6**	
7	**Additional child tax credit.** See the worksheet on page 7 of the instructions for the amount to enter here and on Part I, line 17	**7**	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 1)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 2.

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's Use Only

Preparer's signature ▶ — Date — Check if self-employed ☐ — Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ — EIN — Phone no. ( )