

# Computation of Social Security Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).  
▶ Attach to Form 1040.

**1980**  
23

Name of self-employed person (as shown on social security card)	Social security number of self-employed person ▶
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## Part I Computation of Net Earnings from FARM Self-Employment

### Regular Method

1 Net profit or (loss) from:			
a Schedule F (Form 1040) . . . . .	<b>1a</b>		
b Farm partnerships . . . . .	<b>1b</b>		
2 Net earnings from farm self-employment (add lines 1a and 1b) . . . . .	<b>2</b>		

### Farm Optional Method

3 If gross profits from farming are:			
a Not more than \$2,400, enter two-thirds of the gross profits . . . . .	<b>3</b>		
b More than \$2,400 and the net farm profit is less than \$1,600 . . . . .	<b>3</b>		

4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method . . . . .			
	<b>4</b>		

## Part II Computation of Net Earnings from NONFARM Self-Employment

SE

### Regular Method

5 Net profit or (loss) from:			
a Schedule C (Form 1040) . . . . .	<b>5a</b>		
b Partnerships, joint ventures, etc. (other than farming) . . . . .	<b>5b</b>		
c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line . . . . .	<b>5c</b>		
d Service with a foreign government or international organization . . . . .	<b>5d</b>		
e Other (specify) ▶ . . . . .	<b>5e</b>		
6 Total (add lines 5a through 5e) . . . . .	<b>6</b>		
7 Enter adjustments if any (attach statement, see page 29 of Instructions) . . . . .	<b>7</b>		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . . . .	<b>8</b>		

*Note: If line 8 is \$1,600 or more or if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b.*

### Nonfarm Optional Method

9 a Maximum amount reportable under both optional methods combined (farm and nonfarm) . . . . .			
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) . . . . .	<b>9a</b>	\$1,600	00
c Balance (subtract line 9b from line 9a) . . . . .	<b>9b</b>		
10 Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller . . . . .	<b>9c</b>		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller . . . . .	<b>10</b>		
	<b>11</b>		

## Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss):			
a From farming (from line 4) . . . . .	<b>12a</b>		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . . .	<b>12b</b>		
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule) . . . . .	<b>13</b>		
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1980 is . . . . .	<b>14</b>	\$25,900	00
15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation	<b>15a</b>		
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA . . . . .	<b>15b</b>		
c Add lines 15a and 15b . . . . .	<b>15c</b>		
16 Balance (subtract line 15c from line 14) . . . . .	<b>16</b>		
17 Self-employment income—line 13 or 16, whichever is smaller . . . . .	<b>17</b>		
18 Self-employment tax. (If line 17 is \$25,900, enter \$2,097.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48 . . . . .	<b>18</b>		