### Part I: Regular Computation of Net Earnings from Self-Employment

1. Net profit or (loss) from Schedule F (Form 1040), line 57 or line 90, and farm partnerships, Schedule K-1 (Form 1065), line 18b. 

2. Net profit or (loss) from Schedule C (Form 1040), line 32, and Schedule K-1 (Form 1065), line 18b (other than farming). See instructions for kinds of income to report.

   **Note:** If you are exempt from self-employment tax on your earnings as a minister, member of a religious order, or Christian Science practitioner because you filed Form 4361, check here □.

   If you have other earnings of $400 or more that are subject to self-employment tax, include those earnings on this line. 

### Part II: Optional Computation of Net Earnings from Self-Employment

Generally, this part may be used only if:

- Your gross farm profits were not more than $2,400, or
- Your gross farm profits were more than $2,400 and your net farm profits were less than $1,600, or
- Your net nonfarm profits were less than $1,600 and less than two-thirds (\(\frac{2}{3}\)) of your gross nonfarm income.

See instructions for other limitations.

3. Maximum income for optional methods. 

4. Farm Optional Method—Enter two-thirds (\(\frac{2}{3}\)) of gross profits from Schedule F (Form 1040), line 31 or line 88, and farm partnerships, Schedule K-1 (Form 1065), line 18a, or $1,600, whichever is smaller. 

5. Subtract line 4 from line 3. 

6. Nonfarm Optional Method—Enter the smaller of two-thirds (\(\frac{2}{3}\)) of gross profits from Schedule C (Form 1040), line 3, and Schedule K-1 (Form 1065), line 18c (other than farming), $1,600, or, if you elected the farm optional method, the amount on line 5.

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

7. Enter the amount from Part I, line 1, or, if you elected the farm optional method, Part II, line 4. 

8. Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6. 

9. Add lines 7 and 8. If less than $400, you are not subject to self-employment tax. Do not fill in the rest of the schedule. 

10. The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax for 1982 is. 

11. a. Total FICA wages from Forms W-2 and RRTA compensation.

   b. Unreported tips subject to FICA tax from Form 4137, line 9, or to RRTA tax. 

   c. Add lines 11a and 11b. 

12. Subtract line 11c from line 10. 

13. Enter the smaller of line 9 or line 12. 

   If line 13 is $32,400, fill in $3,029.40 on line 14. Otherwise, multiply line 13 by .0935 and enter the result on line 14. 

14. Self-employment tax. Enter this amount on Form 1040, line 51. 

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