

Department of the Treasury
Internal Revenue Service

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

1983
19

Name of self-employed person (as shown on social security card)	Social security number of self-employed person ▶	
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PART I.—Regular Computation of Net Earnings from Self-Employment

1 Net profit or (loss) from Schedule F (Form 1040), line 56 or line 89, and farm partnerships, Schedule K-1 (Form 1065), line 18b	1		
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 <input type="checkbox"/> . If you have other earnings of \$400 or more that are subject to self-employment tax, include those earnings on this line	2		

PART II.—Optional Computation of Net Earnings from Self-Employment

Generally, this part may be used **only** if you meet any of the following tests:

- A** Your gross farm profits (Schedule F (Form 1040), line 31 or line 87) were not more than \$2,400, or
- B** Your gross farm profits (Schedule F (Form 1040), line 31 or line 87) were more than \$2,400 and your net farm profits (Schedule F (Form 1040), line 56 or line 89) were less than \$1,600, or
- C** Your net nonfarm profits (Schedule C (Form 1040), line 32) were less than \$1,600 and also less than two-thirds (2/3) of your gross nonfarm income (Schedule C (Form 1040), line 5).

See instructions for other limitations.

3 Maximum income for optional methods	3	\$1,600	00
4 Farm Optional Method—If you meet test A or B above, enter: two-thirds (2/3) of gross profits from Schedule F (Form 1040), line 31 or line 87, and farm partnerships, Schedule K-1 (Form 1065), line 18a, or \$1,600, whichever is smaller	4		
5 Subtract line 4 from line 3	5		
6 Nonfarm Optional Method—If you meet test C, enter: the smaller of two-thirds (2/3) of gross nonfarm income from Schedule C (Form 1040), line 5, and Schedule K-1 (Form 1065), line 18c (other than farming), or \$1,600, or, if you elected the farm optional method, the amount on line 5	6		

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	7		
8 Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6	8		
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	9		
10 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax (Tier I) for 1983 is	10	\$35,700	00
11 a Total social security wages from Forms W-2 and railroad retirement compensation (Tier I). Note: U.S. Government employees whose wages are only subject to the 1.3% hospital benefits tax (Medicare) should not include those wages on this line (see instructions)	11a		
b Unreported tips subject to social security tax from Form 4137, line 9, or to railroad retirement tax (Tier I)	11b		
c Add lines 11a and 11b	11c		
12 Subtract line 11c from line 10	12		
13 Enter the smaller of line 9 or line 12 If line 13 is \$35,700 or more, fill in \$3,337.95 on line 14. Otherwise, multiply line 13 by .0935 and enter the result on line 14	13		.0935
14 Self-employment tax. Enter this amount on Form 1040, line 50	14		