

**SCHEDULE SE
(Form 1040)**

Computation of Social Security Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

1984
18

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

Note: If you performed services for certain churches or church-controlled organizations and you are not a minister or a member of a religious order, see the instructions.

- 1 Net profit or (loss) from Schedule F (Form 1040), line 56 or line 89, and farm partnerships, Schedule K-1 (Form 1065), line 17a
- 2 Net profit or (loss) from Schedule C (Form 1040), line 32, Schedule K-1 (Form 1065), line 17a (other than farming), and Form W-2 wages of \$100 or more from an electing church or church-controlled organization (See instructions for other income to report.)

Note: Check here 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**. See instructions for kinds of income to report. If you have other earnings of \$400 or more that are subject to self-employment tax, include those earnings on this line.

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**Part II Optional Computation of Net Earnings from Self-Employment
(See "Who Can Use Schedule SE")**

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
- 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 17b, or \$1,600, whichever is smaller
- 5 Subtract line 4 from line 3
- 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 17c (other than farming), or \$1,600, or, if you elected the farm optional method, the amount on line 5

3		\$1,600			00
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5					
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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. (**Exception:** If this line is less than \$400 and you are an employee of an electing church or church-controlled organization, complete the schedule unless this line is a loss. See instructions.)
- 10 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax (Tier I) for 1984 is
- 11 **a** Total social security wages and tips 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 insurance benefits tax (Medicare) and employees of certain church or church-controlled organizations, should not include those wages on this line (see instructions).
- 11 **b** Unreported tips subject to social security tax from Form 4137, line 9, or to railroad retirement tax (Tier I).
- 11 **c** Add lines 11a and 11b
- 12 **a** Subtract line 11c from line 10.
- 12 **b** Enter your "qualified" U.S. Government wages if you are required to use the worksheet in Part III of the instructions. **12b** _____
- 12 **c** Enter your Form W-2 wages from an electing church or church-controlled organization. **12c** _____
- 13 Enter the smaller of line 9 or line 12a

7					
8					
9					
10		\$37,800			00
11a					
11b					
11c					
12a					
12b					
12c					
13					
14			.113		

If line 13 is \$37,800 or more, fill in \$4,271.40 on line 14. Otherwise, multiply line 13 by .113 and enter the result on line 14

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