

**SCHEDULE SE**

**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (0)

**Social Security Self-Employment Tax**

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

**1990**

Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶	
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**Who Must File Schedule SE**

You must file Schedule SE if:

- Your net earnings from self-employment were \$400 or more; **OR**
- You were an employee of an electing church or church-controlled organization that paid you wages (church employee income) of \$100 or more;

**AND**

- Your wages (subject to social security or railroad retirement tax) were less than \$51,300.

**Exception:** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed **Form 4361** and received IRS approval not to be taxed on those earnings, DO NOT file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 48.

For more information about Schedule SE, see the Instructions.

**Note:** Most people can use the short Schedule SE on this page. But, you may have to use the longer Schedule SE on the back.

**Who MUST Use the Long Schedule SE (Section B)**

You must use Section B if ANY of the following apply:

- You elect the "optional method" to figure your self-employment tax (see Section B, Part II, and the Instructions);
- You are a minister, member of a religious order, or Christian Science practitioner and you received IRS approval (from **Form 4361**) not to be taxed on your earnings from these sources, but you owe self-employment tax on other earnings;
- You had church employee income of \$100 or more that was reported to you on Form W-2;
- You had tip income that is subject to social security tax, but you did not report those tips to your employer; **OR**
- You were a government employee with wages subject ONLY to the 1.45% Medicare part of the social security tax (Medicare qualified government wages) AND the total of all of your wages (subject to social security, railroad retirement, or the 1.45% Medicare tax) plus all your earnings subject to self-employment tax is more than \$51,300.

**Section A—Short Schedule SE (Read above to see if you must use the long Schedule SE on the back (Section B).)**

1 Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a . . . . .	<b>1</b>		
2 Net profit or (loss) from Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15a (other than farming). See Instructions for other income to report. . . . .	<b>2</b>		
3 Combine lines 1 and 2. Enter the result . . . . .	<b>3</b>		
4 Multiply line 3 by .9235. Enter the result. If the result is less than \$400, do not file this schedule; you do not owe self-employment tax. ▶	<b>4</b>		
5 Maximum amount of combined wages and self-employment earnings subject to social security or railroad retirement (tier 1) tax for 1990 . . . . .	<b>5</b>	\$51,300	00
6 Total social security wages and tips (from Form(s) W-2) and railroad retirement compensation (tier 1). Do not include Medicare qualified government wages on this line . . . . .	<b>6</b>		
7 Subtract line 6 from line 5. Enter the result. If the result is zero or less, do not file this schedule; you do not owe self-employment tax. ▶	<b>7</b>		
8 Enter the smaller of line 4 or line 7 . . . . .	<b>8</b>		
9 Rate of tax . . . . .	<b>9</b>	x .153	
10 Self-employment tax. If line 8 is \$51,300, enter \$7,848.90. Otherwise, multiply the amount on line 8 by the decimal amount on line 9 and enter the result. Also enter this amount on Form 1040, line 48 . . . . .	<b>10</b>		

**Note:** Also enter one-half of this amount on Form 1040, line 25.

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income ▶

**Section B—Long Schedule SE** (Before completing, see if you can use the short Schedule SE on the other side (Section A).)

- 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 earnings subject to self-employment tax, continue with Part I and check here
- B** If your only income subject to self-employment tax is church employee income and you are not a minister or a member of a religious order, skip lines 1 through 4b. Enter -0- on line 4c and go to line 6a. But do not include your church employee income on line 6a.

**Part I Social Security Self-Employment Tax**

<b>1</b> Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. (Note: Skip this line if you elect the farm optional method. See requirements in Part II below and in the Instructions.)			
<b>2</b> Net profit or (loss) from Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15a (other than farming). See Instructions for other income to report. Do not include church employee income from Form W-2 on this line. (Note: Skip this line if you elect the nonfarm optional method. See requirements in Part II below and in the Instructions.)			
<b>3</b> Combine lines 1 and 2. Enter the result			
<b>4a</b> If line 3 is more than zero, multiply line 3 by .9235. Otherwise, enter the amount from line 3 here			
<b>4b</b> If you elected one or both of the optional methods, enter the total of lines 12 and 14 here			
<b>4c</b> Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. (Exception: If less than \$400 and you had church employee income, enter -0- and continue.) ▶			
<b>5</b> Maximum amount of combined wages and self-employment earnings subject to social security or railroad retirement (tier 1) tax for 1990		\$51,300	00
<b>6a</b> Total social security wages and tips (from Form(s) W-2) and railroad retirement compensation (tier 1). Do not include Medicare qualified government wages or church employee income on this line			
<b>6b</b> Unreported tips subject to social security tax (from Form 4137, line 9) or railroad retirement tax (tier 1)			
<b>6c</b> Add lines 6a and 6b. Enter the total.			
<b>7a</b> Subtract line 6c from line 5. If zero or less, do not file this schedule; you do not owe self-employment tax			
<b>7b</b> Enter your church employee income from Form W-2 of \$100 or more			
<b>7c</b> Multiply line 7b by .9235 (if the result is less than \$100, enter -0-)			
<b>7d</b> Add lines 7c and 7a. Enter the total.			
<b>8</b> Enter the smaller of line 7a or line 7d			
<b>9</b> Enter your Medicare qualified government wages. See Instructions to see if you must use the worksheet in the Instructions to figure your self-employment tax			
<b>10</b> Self-employment tax. If line 8 is \$51,300, enter \$7,848.90. Otherwise, multiply line 8 by .153 and enter the result. Also enter this amount on Form 1040, line 48 Note: Also enter one-half of this amount on Form 1040, line 25.			

**Part II Optional Method To Figure Net Earnings** (See "Who Can File Schedule SE" in the Instructions.)

See Instructions for limitations. Generally, you may use this part only if:

- A** Your gross farm income<sup>1</sup> was not more than \$2,400; or
- B** Your gross farm income<sup>1</sup> was more than \$2,400 and your net farm profits<sup>2</sup> were less than \$1,733; or
- C** Your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than two-thirds (2/3) of your gross nonfarm income.<sup>4</sup>

<b>11</b> Maximum income for optional methods		\$1,600	00
<b>12</b> Farm Optional Method—If you meet test A or B above, enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> or \$1,600. Also include this amount on line 4b above.			
<b>13</b> Subtract line 12 from line 11. Enter the result			
<b>14</b> Nonfarm Optional Method—If you meet test C above, enter the smallest of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> or \$1,600; or, if you elected the farm optional method, the amount on line 13. Also include this amount on line 4b above			

<sup>1</sup>From Schedule F (Form 1040), line 11, and Schedule K-1 (Form 1065), line 15b.

<sup>3</sup>From Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15a.

<sup>2</sup>From Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), line 15a.

<sup>4</sup>From Schedule C (Form 1040), line 7, and Schedule K-1 (Form 1065), line 15c.