

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

**1991**

Attachment  
Sequence No. **17**

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

You must file Schedule SE if:

- Your *net earnings from self-employment from other than church employee income* (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more; **OR**
- You had church employee income (as defined in the instructions) of \$108.28 or more;

**AND**

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$125,000.

**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 47.

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

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

You must use Long Schedule SE if ANY of the following apply:

- You received wages or tips **and** the total of all of your wages (and tips) subject to social security, Medicare, or railroad retirement tax plus your net earnings from self-employment is more than \$53,400;
- You use either "optional method" to figure your net earnings from self-employment (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 (by filing 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 \$108.28 or more that was reported to you on Form W-2; **OR**
- You received tips subject to social security, Medicare, or railroad retirement tax, but you did not report those tips to your employer.

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

1 Net farm profit or (loss) from Schedule F (Form 1040), line 37, and farm partnerships, Schedule K-1 (Form 1065), line 15a . . . . .	<b>1</b>		
2 Net profit or (loss) from Schedule C (Form 1040), line 31, 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 . . . . .	<b>3</b>		
4 <b>Net earnings from self-employment.</b> Multiply line 3 by .9235. If less than \$400, <b>do not</b> file this schedule; you <b>do not</b> owe self-employment tax. <b>Caution:</b> <i>If you received wages or tips, and the total of your wages (and tips) subject to social security, Medicare, or railroad retirement tax plus the amount on line 4 is more than \$53,400, you cannot use Short Schedule SE. Instead, use Long Schedule SE on the back.</i> . . . . . ▶	<b>4</b>		
5 <b>Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"> <li>● \$53,400 or less, multiply line 4 by 15.3% (.153) and enter the result.</li> <li>● More than \$53,400, but less than \$125,000, multiply the amount in excess of \$53,400 by 2.9% (.029). Add \$8,170.20 to the result and enter the total.</li> <li>● \$125,000 or more, enter \$10,246.60.</li> </ul> Also enter this amount on Form 1040, line 47 . . . . .	<b>5</b>		

**Note:** Also enter one-half of the amount from line 5 on **Form 1040, line 25.**

Name of person with <b>self-employment</b> income (as shown on Form 1040)	Social security number of person with <b>self-employment</b> income ▶
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**Section B—Long Schedule SE** (Before completing, see if you can use 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** net earnings from self-employment, check here and continue with Part I. . . . .
- 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 5a.

**Part I Self-Employment Tax**

<b>1</b> Net farm profit or (loss) from Schedule F (Form 1040), line 37, and farm partnerships, Schedule K-1 (Form 1065), line 15a. ( <b>Note:</b> Skip this line if you use the farm optional method. See requirements in Part II below and in the instructions.) . . . . .	<b>1</b>		
<b>2</b> Net profit or (loss) from Schedule C (Form 1040), line 31, and Schedule K-1 (Form 1065), line 15a (other than farming). See instructions for other income to report. ( <b>Note:</b> Skip this line if you use the nonfarm optional method. See requirements in Part II below and in the instructions.) . . . . .	<b>2</b>		
<b>3</b> Combine lines 1 and 2 . . . . .	<b>3</b>		
<b>4a</b> If line 3 is more than zero, multiply line 3 by .9235. Otherwise, enter the amount from line 3 here	<b>4a</b>		
<b>b</b> If you elected one or both of the optional methods, enter the total of lines 17 and 19 here . . . . .	<b>4b</b>		
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>do not</b> file this schedule; you <b>do not</b> owe self-employment tax. ( <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue.) ▶	<b>4c</b>		
<b>5a</b> Enter your church employee income from Form W-2. <b>Caution:</b> See the instructions for definition of church employee income . . . . .	<b>5a</b>		
<b>b</b> Multiply line 5a by .9235. (If less than \$100, enter -0-.) . . . . .	<b>5b</b>		
<b>6</b> <b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .	<b>6</b>		
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1991 . . . . .	<b>7</b>	\$53,400	00
<b>8a</b> Total social security wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation . . . . .	<b>8a</b>		
<b>b</b> Unreported tips subject to social security tax (from Form 4137, line 9) or railroad retirement (tier 1) tax . . . . .	<b>8b</b>		
<b>c</b> Add lines 8a and 8b . . . . .	<b>8c</b>		
<b>9</b> Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 12a ▶	<b>9</b>		
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	<b>10</b>		
<b>11</b> Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the 1.45% portion of the 7.65% railroad retirement (tier 1) tax for 1991 . . . . .	<b>11</b>	\$125,000	00
<b>12a</b> Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation . . . . .	<b>12a</b>		
<b>b</b> Unreported tips subject to Medicare tax (from Form 4137, line 14) or railroad retirement (tier 1) tax . . . . .	<b>12b</b>		
<b>c</b> Add lines 12a and 12b . . . . .	<b>12c</b>		
<b>13</b> Subtract line 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15 . . . . .	<b>13</b>		
<b>14</b> Multiply the <b>smaller</b> of line 6 or line 13 by 2.9% (.029) . . . . .	<b>14</b>		
<b>15</b> <b>Self-employment tax.</b> Add lines 10 and 14. Enter the result here and on Form 1040, line 47 . . . . .	<b>15</b>		

**Note:** Also enter one-half of the amount from line 15 on **Form 1040, line 25.**

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

**Farm Optional Method.** You may use the farm optional method **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.

<b>16</b> Maximum income for optional methods . . . . .	<b>16</b>	\$1,600	00
<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> or \$1,600. Also include this amount on line 4b above . . . . .	<b>17</b>		

**Nonfarm Optional Method.** You may use the nonfarm optional method **only** if (a) Your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income<sup>4</sup> and (b) You had net SE earnings of at least \$400 in 2 of the prior 3 years. **Caution:** You may use the nonfarm optional method no more than five times.

<b>18</b> Subtract the amount on line 17, if any, from line 16 and enter the result . . . . .	<b>18</b>		
<b>19</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> or the amount on line 18. Also include this amount on line 4b above . . . . .	<b>19</b>		

<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 31, and Schedule K-1 (Form 1065), line 15a.  
<sup>2</sup>From Schedule F (Form 1040), line 37, 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.