

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See Instructions for Schedule SE (Form 1040).**

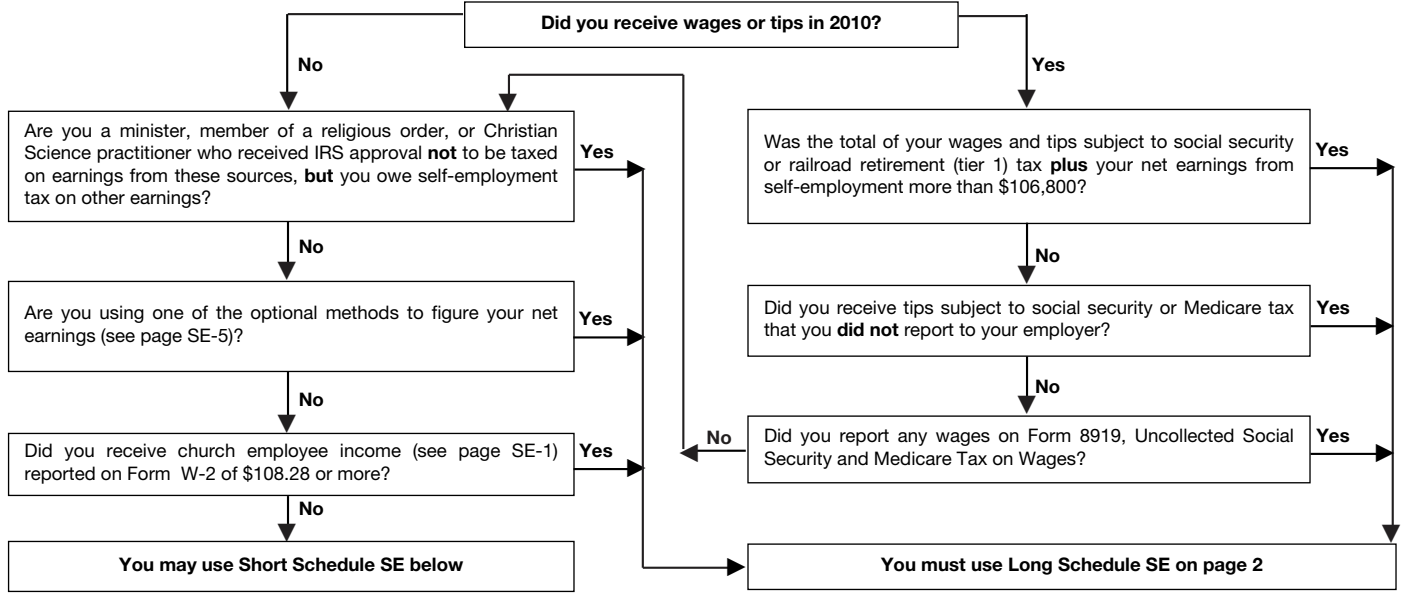
Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person  
with **self-employment** income ▶

**Before you begin:** To determine if you must file Schedule SE, see the instructions on page SE-1.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* on page SE-1.



**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>		
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y . . . . .	<b>1b</b>	(	)
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report . . . . .	<b>2</b>		
<b>3</b> Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3) . . . . .	<b>3</b>		
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ▶ <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	<b>4</b>		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54</b> • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54</b> . . . . .	<b>5</b>		
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27,</b> or <b>Form 1040NR, line 27</b> . . . . .	<b>6</b>		

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

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-5)

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-4 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-5)

3 Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)

4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue

5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income

b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-

6 Add lines 4c and 5b

7 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 2010

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11

b Unreported tips subject to social security tax (from Form 4137, line 10)

c Wages subject to social security tax (from Form 8919, line 10)

d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)

11 Multiply line 6 by 2.9% (.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27

Table with columns for line numbers (1a-13) and values. Line 7 value is 106,800 00. Line 13 value is 13.

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method only if (a) your gross farm income<sup>1</sup> was not more than \$6,720, or (b) your net farm profits<sup>2</sup> were less than \$4,851.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) or \$4,480. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits<sup>3</sup> were less than \$4,851 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.

16 Subtract line 15 from line 14

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above

Table with columns for line numbers (14-17) and values. Line 14 value is 4,480 00.

<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.