

Use this worksheet if you answered “Yes” to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

- 1a. Enter the amount from Schedule SE, Part I, line 3.
- 1b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.
- 1c. Combine lines 1a and 1b.
- 1d. Enter the amount from Schedule SE, Part I, line 13.
- 1e. Subtract line 1d from line 1c.

1a	
+	1b
=	1c
−	1d
=	1e

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than \$400.

- 2. Don’t include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.
- 2a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.
- 2b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.
- 2c. Combine lines 2a and 2b.

2a	
+	2b
=	2c

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

Statutory Employees Filing Schedule C

- 3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.

3	
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Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.

- 4a. Enter your earned income from Step 5.
- 4b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**

4a	
4b	

- 5. If you have:
 - 3 or more qualifying children who have valid SSNs, is line 4b less than \$61,555 (\$68,675 if married filing jointly)?
 - 2 qualifying children who have valid SSNs, is line 4b less than \$57,310 (\$64,430 if married filing jointly)?
 - 1 qualifying child who has a valid SSN, is line 4b less than \$50,434 (\$57,554 if married filing jointly)?
 - No qualifying children who have valid SSNs, is line 4b less than \$19,104 (\$26,214 if married filing jointly)?
- ☐ **Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.
- ☐ **No.**  You can’t take the credit. Check the box on Form 1040 or 1040-SR, line 27c.