

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)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 instructions. Also see instructions for the definition of church employee income.

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| 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. ▶ <input type="checkbox"/> | |
| 1a Net farm profit or (loss) from Schedule F, line 34, 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 instructions) | 1a _____ |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1b (_____) |
| 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 instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions) | 2 _____ |
| 3 Combine lines 1a, 1b, and 2 | 3 _____ |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a _____ |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b _____ |
| c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue ▶ | 4c _____ |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a _____ |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5b _____ |
| 6 Add lines 4c and 5b | 6 _____ |
| 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 2018 | 7 128,400.00 |
| 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 \$128,400 or more, skip lines 8b through 10, and go to line 11. | 8a _____ |
| b Unreported tips subject to social security tax (from Form 4137, line 10) | 8b _____ |
| c Wages subject to social security tax (from Form 8919, line 10) | 8c _____ |
| d Add lines 8a, 8b, and 8c | 8d _____ |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶ | 9 _____ |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 _____ |
| 11 Multiply line 6 by 2.9% (0.029) | 11 _____ |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55. | 12 _____ |
| 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27. | 13 _____ |

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ wasn't more than \$7,920, **or** (b) your net farm profits² were less than \$5,717.

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| 14 Maximum income for optional methods | 14 5,280.00 |
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,280. Also include this amount on line 4b above | 15 _____ |

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,717 and also less than 72.189% of your gross nonfarm income, **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.

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| 16 Subtract line 15 from line 14 | 16 _____ |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 _____ |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, 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.³ 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 J1.⁴ 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.