

## Figuring Net Self-Employment Income for Schedule SE (Form 1040)

(Keep for your records)

### Worksheet 4

**2017**

Name(s) as shown on return

Tax ID Number

<b>1</b>	W-2 salary as a minister (from box 1 of Form W-2)	<b>1</b>		
<b>2</b>	Net profit from Schedule C, line 31, or Schedule C-EZ, line 3	<b>2</b>		
<b>3a</b>	Parsonage or rental allowance (from Worksheet 1, line 3a or 4a)	<b>3a</b>		
<b>b</b>	Utility allowance (from Worksheet 1, line 3b or 4b)	<b>3b</b>		
<b>c</b>	Total allowance (add lines 3a and 3b)	<b>3c</b>		
<b>4</b>	Add lines 1, 2, and 3c	<b>4</b>		
<b>5</b>	Schedule C or C-EZ expenses allocable to tax-free income (from Worksheet 2, line 6)	<b>5</b>		
<b>6</b>	Total unreimbursed employee business expenses after the 50% reduction for meals and entertainment (from Worksheet 3, line 9)	<b>6</b>		
<b>7</b>	Total business expenses not deducted in lines 1 and 2 above (add lines 5 and 6)	<b>7</b>		
<b>8</b>	<b>Net self-employment income.</b> Subtract line 7 from line 4. Enter here and on Schedule SE, Section A, line 2, or Section B, line 2.	<b>8</b>		