

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

Worksheet 3

2018

Name(s) as shown on return

Tax ID Number

1	W-2 salary as a minister (from box 1 of Form W-2)	1		
2	Net profit from Schedule C, line 31; or Schedule C-EZ, line 3	2		
3a	Parsonage or rental allowance (from Worksheet 1, line 3a or 4a)	3a		
b	Utility allowance (from Worksheet 1, line 3b or 4b)	3b		
c	Total allowance (add lines 3a and 3b)	3c		
4	Add lines 1, 2, and 3c	4		
5	Schedule C or C-EZ expenses allocable to tax-free income (from Worksheet 2, line 6)	5		
6	Total business expenses not deducted in lines 1 and 2 above (amount from line 5)	6		
7	Net self-employment income. Subtract line 6 from line 4. Enter here and on Schedule SE, Section A, line 2; or Section B, line 2.	7		