

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

**1993**

Attachment  
Sequence No. **17**

Name of person with <b>self-employment</b> income (as shown on Form 1040)	Social security number of person with <b>self-employment</b> income ▶
---------------------------------------------------------------------------	-----------------------------------------------------------------------

**Who Must File Schedule SE**

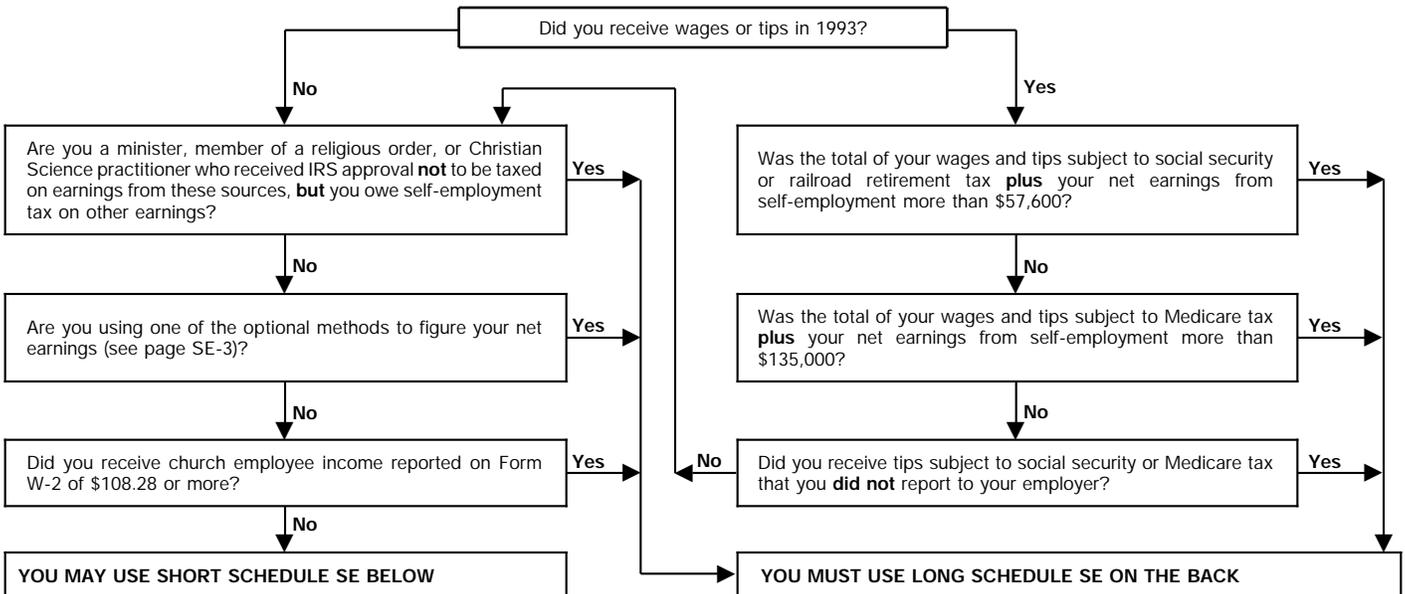
You must file Schedule SE if:

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$135,000; **AND**
- Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more; **OR**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See page SE-1.

**Note:** Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, **AND** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **DO NOT** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

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



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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a . . . . .	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .	2		
3 Combine lines 1 and 2 . . . . .	3		
4 <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax . . . . . ▶	4		
5 <b>Self-employment tax.</b> If the amount on line 4 is: • \$57,600 or less, multiply line 4 by 15.3% (.153) and enter the result. • More than \$57,600 but less than \$135,000, multiply the amount in excess of \$57,600 by 2.9% (.029). Then, add \$8,812.80 to the result and enter the total. • \$135,000 or more, enter \$11,057.40. Also enter on <b>Form 1040, line 47. (Important: You are allowed a deduction for one-half of this amount. Multiply line 5 by 50% (.5) and enter the result on Form 1040, line 25.)</b> . . . . .	5		

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, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

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. [ ]

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3 . . . . .	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3 . . . . .	2		
3	Combine lines 1 and 2 . . . . .	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
4b	If you elected one or both of the optional methods, enter the total of lines 17 and 19 here . . . . .	4b		
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not 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. Caution: See page SE-1 for definition of church employee income . . . . .	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	5b		
6	Net earnings from self-employment. 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 1993 . . . . .	7	57,600	00
8a	Total social security wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation . . . . .	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9) . . . . .	8b		
8c	Add lines 8a and 8b . . . . .	8c		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 12a ▶	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124) . . . . .	10		
11	Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the 1.45% portion of the 7.65% railroad retirement (tier 1) tax for 1993. . . . .	11	135,000	00
12a	Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation . . . . .	12a		
12b	Unreported tips subject to Medicare tax (from Form 4137, line 14) . . . . .	12b		
12c	Add lines 12a and 12b . . . . .	12c		
13	Subtract line 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15 . . . . .	13		
14	Multiply the smaller of line 6 or line 13 by 2.9% (.029) . . . . .	14		
15	Self-employment tax. Add lines 10 and 14. Enter here and on Form 1040, line 47. (Important: You are allowed a deduction for one-half of this amount. Multiply line 15 by 50% (.5) and enter the result on Form 1040, line 25.) . . . . .	15		

Part II Optional Methods To Figure Net Earnings (See page SE-3.)

Farm Optional Method. You may use this method only if (a) Your gross farm income<sup>1</sup> was not more than \$2,400 or (b) Your gross farm income<sup>1</sup> was more than \$2,400 and your net farm profits<sup>2</sup> were less than \$1,733.

16	Maximum income for optional methods . . . . .	16	1,600	00
17	Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also, include this amount on line 4b above . . . . .	17		

Nonfarm Optional Method. You may use this method only if (a) Your net nonfarm profits<sup>3</sup> were less than \$1,733 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.

18	Subtract line 17 from line 16 . . . . .	18		
19	Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 18. Also, include this amount on line 4b above . . . . .	19		

<sup>1</sup>From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. <sup>2</sup>From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a. <sup>3</sup>From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a. <sup>4</sup>From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.