SCHEDULE SE (Form 1040)

Self-Employment Tax

▶ Go to www.irs.gov/ScheduleSE for instructions and the latest information. ► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 Attachment Sequence No. 17

Department of the Treasury Internal Revenue Service (99)

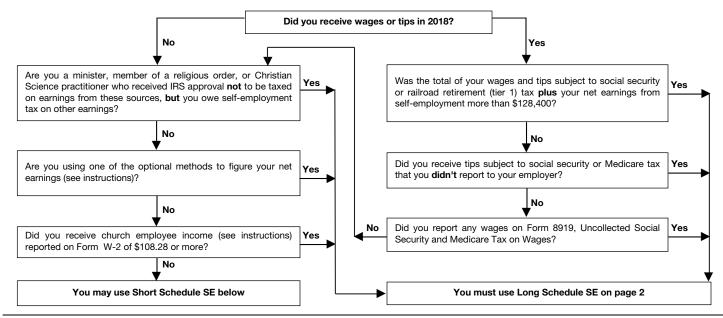
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of person with self-employment income

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	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			
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b	4		
	Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55			
	 More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. 			
	Enter the total here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55	5		
6	Deduction for one-half of self-employment tax.			
	Multiply line 5 by 50% (0.50). Enter the result here and on			
	Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27 . 6			

Schedule SE (Form 1040) 2018 Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)		Attachment Sequence No. 17			Page 2
		Social security number of person with self-employment income ▶			
	on B-Long Schedule SE				
Part					
	If your only income subject to self-employment tax is church employee incom on of church employee income.	ne, see instructions. Also	see inst	ructions for the	
Α	If you are a minister, member of a religious order, or Christian Science had \$400 or more of other net earnings from self-employment, check here	e and continue with Par			
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schebox 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method		1a		
b	If you received social security retirement or disability benefits, enter the amount of Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form		1b (
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule X 14, code A (other than farming); and Schedule K-1 (Form 1065-Ministers and members of religious orders, see instructions for types of this line. See instructions for other income to report. Note: Skip this line if optional method (see instructions)	dule K-1 (Form 1065), -B), box 9, code J1. f income to report on f you use the nonfarm	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, en		4a		
	Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on	line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 15	and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-emple	oyment tax.			
	Exception: If less than \$400 and you had church employee income, enter	er -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 subtax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 201		7		
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				
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 at	nd 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 57, or Form 1040NR, line 55	e 4 (Form 1040), line	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					
	Optional Method. You may use this method only if (a) your gross farm				
	7,920, or (b) your net farm profits ² were less than \$5,717.				
14	Maximum income for optional methods	[14		
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than	+			
	include this amount on line 4b above		15		
and als	rm Optional Method. You may use this method only if (a) your net nonfarm profits to less than 72.189% of your gross nonfarm income,4 and (b) you had net earnings	s³ were less than \$5,717 s from self-employment			
	ast \$400 in 2 of the prior 3 years. Caution: You may use this method no more than				
16	Subtract line 15 from line 14		16		

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Enter the smaller of: two-thirds (2/3) of gross nonfarm income4 (not less than zero) or the amount on line 16. Also include this amount on line 4b above

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 $^{^{\}rm 1}$ 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.

 $^{^{\}rm 3}$ 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.