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,** see instructions. Also see instructions for the definition of church employee income.

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 . . . . ▶ ☐

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 Z   **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% (.9235). Otherwise, enter amount from line 3   **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**

   c   Combine lines 4a and 4b. If less than $400, **stop;** 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. See instructions for definition of church employee income . . .   **5a**

   b   Multiply line 5a by 92.35% (.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 2013 . . . . . .   **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 $113,700 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% (.124) **10**

11   Multiply line 6 by 2.9% (.029) **11**

12   **Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**   **12**

13   **Deduction for one-half of self-employment tax.**
     Multiply line 12 by 50% (.50). Enter the result here and on **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 was not more than $6,960, **or (b)** your net farm profits² were less than $5,024.

14   Maximum income for optional methods **14**   *4,640*   *00*

15   Enter the **smaller** of: two-thirds (²/₃) of gross farm income¹ (not less than zero) **or** $4,640. 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 $5,024 and also less than 72.189% of your gross nonfarm income,⁴ **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.

16   Subtract line 15 from line 14 . . . .   **16**

17   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 **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.