| SCHEDULE    | SE |
|-------------|----|
| (Form 1040) |    |

Department of the Treasury

Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

See separate instructions.

OMB No. 1545-0074

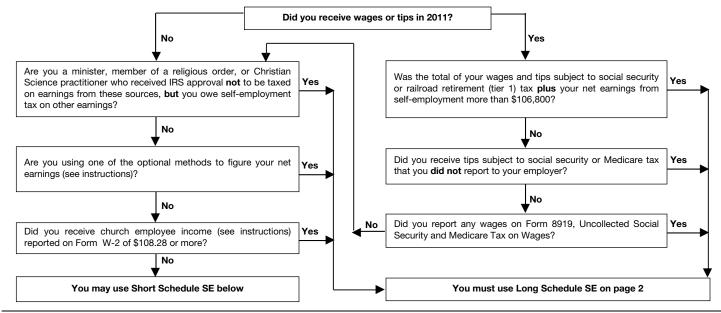
Name of person with self-employment income (as shown on Form 1040)

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.

| <b>1</b> a | 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 Y  | 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 | 2  |   |   |
| 3          | Combine lines 1a, 1b, and 2  | 3  |   |   |
| 4          | Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do</b><br><b>not</b> file this schedule unless you have an amount on line 1b   |    |   |   |
|            | 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:   |    |   |   |
|            | • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54   |    |   |   |
|            | • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result.  |    |   |   |
|            | Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54  |    |   |   |
| 6          | Deduction for employer-equivalent portion of self-employment tax.  |    |   |   |
|            | If the amount on line 5 is:  |    |   |   |
|            | • \$14,204.40 or less, multiply line 5 by 57.51% (.5751)   |    |   |   |
|            | More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result.   |    |   |   |
|            | Enter the result here and on Form 1040, line 27, or Form   |    |   |   |
|            | 1040NR, line 27 6  |    |   |   |

| Schedule SE (Form 1040) 2011                                       | Attachment Sequence No. 17         | Page <b>2</b> |
|--|------------------------------------|---------------|
| Name of person with self-employment income (as shown on Form 1040) | Social security number of person   |               |
|  | with <b>self-employment</b> income |               |
|  |                                    |               |

## Section B-Long Schedule SE

| Part |      | Self-Employment Tax                |  |
|------|------|------------------------------------|--|
| Note | If v | our only income subject to self-en |  |

instruction for th otio Δle Ne de nt ta , ie ch etri \tz a If ٦lc -h 2 ir in

|            | if your only income subject to self-employment tax is <b>church employee income,</b> see instructions. Also on of church employee income.  | see I | istructions for the |   |
|------------|--|-------|---------------------|---|
| Α          | If you are a minister, member of a religious order, or Christian Science practitioner and you fil  | ed Fo | rm 4361, but you    |   |
|            | had \$400 or more of <b>other</b> 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),   | -     |                     | 1 |
|            | 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 Y  | 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. <b>Note.</b> 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    |                     |   |
| С          | Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax.   |       |                     | - |
| <b>F</b> - | Exception. If less than \$400 and you had <b>church employee income</b> , enter -0- and continue   | 4c    |                     |   |
| 5a         | Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income   <b>5a</b>  |       |                     |   |
| 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 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011   | 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.<br>If \$106,800 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    |                     | 1 |
| 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 <b>smaller</b> of line 6 or line 9 by 10.4% (.104)  | 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 employer-equivalent portion of self-employment tax. Add the two following amounts.   |       |                     |   |
|            | • 59.6% (.596) of line 10.   |       |                     |   |
|            | • One-half of line 11.   |       |                     |   |
|            | Enter the result here and on <b>Form 1040, line 27,</b> or <b>Form 1040NR, line 27</b>   |       |                     |   |
| Part       |  |       |                     |   |
|            | <b>Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your gross farm income <sup>1</sup> was not more   |       |                     |   |
|            | 6,720, <b>or (b)</b> your net farm profits <sup>2</sup> were less than \$4,851.  |       |                     |   |
| 14         | Maximum income for optional methods  | 14    |                     | 1 |
| 15         | Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$4,480. Also   |       |                     |   |
|            | include this amount on line 4b above   | 15    |                     |   |
| and als    | <b>m Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your net nonfarm profits <sup>3</sup> were less than \$4,851 to less than 72.189% of your gross nonfarm income, <sup>4</sup> and <b>(b)</b> you had net earnings from self-employment  |       |                     |   |
| of at le   | ast \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no more than five times.  |       |                     |   |
| 16         | Subtract line 15 from line 14  | 16    |                     |   |
| 17         | Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the  | 47    |                     |   |

| amount on line 16. Also include this amount on line 4b above                          | e  |
|---|--|
| <sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.           | <sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code |
| <sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the | A; and Sch. K-1 (Form 1065-B), box 9, code J1.   |
| amount you would have entered on line 1b had you not used the optional                | <sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1d; Sch. K-1 (Form 1065), box 14, code |
| method.   | C; and Sch. K-1 (Form 1065-B), box 9, code J2.   |