SCHEDULE SE (Form 1040)

Department of the Treasury

Internal Revenue Service (99)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment
Sequence No. 17

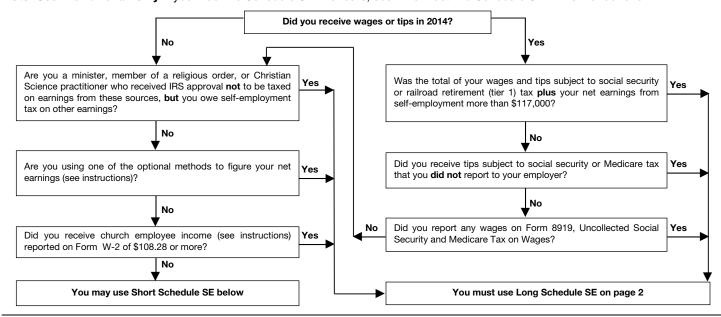
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

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 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	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; do			
	not 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:			
	• \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55			
	 More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. 			
	Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5		
6	Deduction for one-half of self-employment tax.			
	Multiply line 5 by 50% (.50). Enter the result here and on Form			
	1040, line 27, or Form 1040NR, line 27 6			

Schedule SE (Form 1040) 2014		Attachment Sequence No. 17 Pag			Page 2
Name o	f person with self-employment income (as shown on Form 1040 or Form 1040NR)	Social security number of with self-employment inc			
	on B-Long Schedule SE				
Part					
	If your only income subject to self-employment tax is church employee inco lon of church employee income.	me, see instructions. Also	see in:	structions 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 he				· 🗆
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schoox 14, code A. Note. Skip lines 1a and 1b if you use the farm optional methods.		1a		
b	If you received social security retirement or disability benefits, enter the amount Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (For		1b (
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schebox 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 optional method (see instructions)	5-B), box 9, code J1. of income to report on if 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% (.9235). Otherwise, ent		4a		
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payments or	,			
b	If you elect one or both of the optional methods, enter the total of lines 1	5 and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-em Exception. If less than \$400 and you had church employee income , ent		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 su tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 20	•	7		
8a b c	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11 Unreported tips subject to social security tax (from Form 4137, line 10) Wages subject to social security tax (from Form 8919, line 10) 8b 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 a	<u> </u>	9		
10 11	Multiply the smaller of line 6 or line 9 by 12.4% (.124)		10		
12	Multiply line 6 by 2.9% (.029)		12		
13	Deduction for one-half of self-employment tax.	of Form 1040MN, line 33	12		
.0	Multiply line 12 by 50% (.50). Enter the result here and on				
	Form 1040, line 27, or Form 1040NR, line 27				
Part		s)			
arm	Optional Method. You may use this method only if (a) your gross farm				
	7,200, or (b) your net farm profits² were less than \$5,198.				
14	Maximum income for optional methods		14		
15	Enter the smaller of: two-thirds (2/3) of gross farm income1 (not less than				
	include this amount on line 4b above		15		
	m Optional Method. You may use this method only if (a) your net nonfarm profi				
	so less than 72.189% of your gross nonfarm income, and (b) you had net earning				
	ast \$400 in 2 of the prior 3 years. Caution. You may use this method no more that	an live times.	4.0		
าก	Subtract line 15 from line 14		16		1

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Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) **or** the

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amount on line 16. Also include this amount on line 4b above . 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.