## 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.

2015 Attachment Sequence No. 17

OMB No. 1545-0074

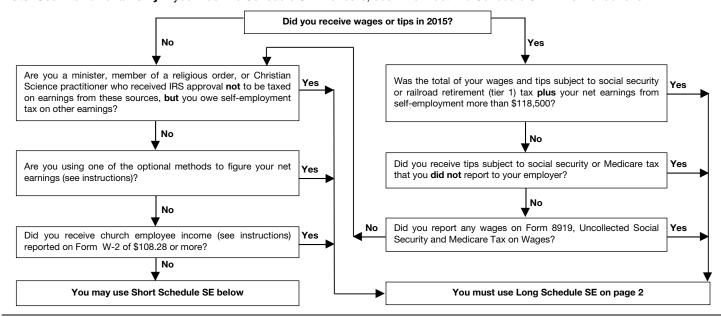
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

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			
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 not</b> file this schedule unless you have an amount on line 1b			
	<b>Note.</b> 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:			
	• \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 57,</b> or <b>Form 1040NR, line 55</b>			
	<ul> <li>More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result.</li> </ul>			
	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 <b>Form</b>			
	<b>1040, line 27,</b> or <b>Form 1040NR, line 27</b> 6			

Schedule SE (Form 1040) 2015  Name of person with <b>self-employment</b> income (as shown on Form 1040 or Form 1040NR)		Attachment Sequence No. 17		Page 2	
		Social security number of putth self-employment income	·		
Secti	on B-Long Schedule SE				
Part	Self-Employment Tax				
	If your only income subject to self-employment tax is <b>church employee incor</b> ion 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 <b>other</b> net earnings from self-employment, check he				
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schbox 14, code A. <b>Note.</b> 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; Schedule X-1, code A (other than farming); and Schedule X-1 (Form 1065 Ministers and members of religious orders, see instructions for types of this line. See instructions for other income to report. <b>Note.</b> 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		
b	<b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on If you elect one or both of the optional methods, enter the total of lines 15	line 1b, see instructions.	4b		
C	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-em <b>Exception</b> . If less than \$400 and you had <b>church employee income</b> , ent	ployment tax.	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			5b		1
6	A 118 4 151		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	bject to social security	7		
8a b c d	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.  If \$118,500 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)  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	and go to line 11 . ►	9		
10	Multiply the <b>smaller</b> 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 57,	or Form 1040NR, line 55	12		
13	Deduction for one-half of self-employment tax.				
	Multiply line 12 by 50% (.50). Enter the result here and on <b>Form 1040, line 27</b> , or <b>Form 1040NR, line 27</b>				
Part	II Optional Methods To Figure Net Earnings (see instructions	5)			
	<b>Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your gross farm 17,320, <b>or (b)</b> your net farm profits² were less than \$5,284.  Maximum income for optional methods	income¹ was not more	14		
15	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income¹ (not less than	n zero) <b>or</b> \$4,880. Also	15		
Nonfo	include this amount on line 4b above		10		
and als	so less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earning ast \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no more tha	gs from self-employment			
	Subtract line 15 from line 14		16		

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Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the

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amount on line 16. Also include this amount on line 4b above . <sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> 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.

<sup>&</sup>lt;sup>4</sup> 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.