Name of person with **self-employment** income (as shown on Form 1040): I.M. HOPEFULL

Social security number of person with **self-employment** income ▶ 321-88-7777

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 Y		1b	(0)
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	-48
3	Combine lines 1a, 1b, and 2.		3	-48
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 **Note.** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions		4a	-48
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b	4,480
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	4,432
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	5a 0		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		5b	0
6	Add lines 4c and 5b		6	4,432
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	106,800.00
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 $106,800 or more, skip lines 8b through 10, and go to line 11	8a 7,000		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b 0		
c	Wages subject to social security tax (from Form 8919, line 10)	8c		
d	Add lines 8a, 8b and 8c		8d	7,000
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		9	99,800
10	Multiply the **smaller** of line 6 or line 9 by 10.4% (.104)		10	461
11	Multiply line 6 by 2.9% (.029)		11	129
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**		12	590
13	**Deduction for employer-equivalent portion of self-employment tax.** Add the two following amounts. **• 59.6% (.596) of line 10.** 275 • One-half of line 11. 65 **Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27**	13 340		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,720 **or (b)** your net farm profits[2] were less than $4,851.

14	Maximum income for optional methods	14	4,480.00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,480. Also, include this amount on line 4b above	15	4,480

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,851 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	0
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	17	0

[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 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

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