| SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service | **Computation of Social Security Self-Employment Tax**
▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040. | **1979**
14 |

| Name of self-employed person (as shown on social security card) | Social security number of self-employed person ▶ | | |

Part I Computation of Net Earnings from FARM Self-employment

Regular Method

1 Net profit or (loss) from:

  a Schedule F (Form 1040) **1a**

  b Farm partnerships **1b**

2 Net earnings from farm self-employment (add lines 1a and 1b) **2**

Farm Optional Method

3 If gross profits from farming are:

  a Not more than $2,400, enter two-thirds of the gross profits . . . . }
  b More than $2,400 and the net farm profit is less than $1,600, enter $1,600 . . . . } . . . **3**

4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method . **4**

Part II Computation of Net Earnings from NONFARM Self-employment **SE**

Regular Method

5 Net profit or (loss) from:

  a Schedule C (Form 1040) **5a**

  b Partnerships, joint ventures, etc. (other than farming) **5b**

  c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here ▶ ☐ and enter zero on this line **5c**

  d Service with a foreign government or international organization **5d**

  e Other (specify) ▶... **5e**

6 Total (add lines 5a through 5e) **6**

7 Enter adjustments if any (attach statement, see page 29 of Instructions) **7**

8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . . **8**

  Note: If line 8 is $1,600 or more or if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.

Nonfarm Optional Method

9 a Maximum amount reportable under both optional methods combined (farm and nonfarm) . . **9a** | $1,600 | 00

  b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) . . **9b**

  c Balance (subtract line 9b from line 9a) **9c**

10 Enter two-thirds of gross nonfarm profits or $1,600, whichever is smaller **10**

11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller **11**

Part III Computation of Social Security Self-employment Tax

12 Net earnings or (loss):

  a From farming (from line 4) **12a**

  b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . **12b**

13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. **(If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule)** **13**

14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1979 is . . . . **14** | $22,900 | 00

15 a Total "FICA" wages (from Forms W–2) and "RRTA" compensation **15a**

  b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA **15b**

  c Add lines 15a and 15b **15c**

16 Balance (subtract line 15c from line 14) **16**

17 Self-employment income—line 13 or 16, whichever is smaller **17**

18 Self-employment tax. (If line 17 is $22,900, enter $1,854.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48 . . . . **18**