SCHEDULE SE (Form 1040)

Department of the Treasury

Self-Employment Tax

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

Attach to Form 1040 or Form 1040NR.

Internal Revenue Service (99) Attach Name of person with self-employment income (as shown on Form 1040) Matthew Redmond

Social security number of person with **self-employment** income

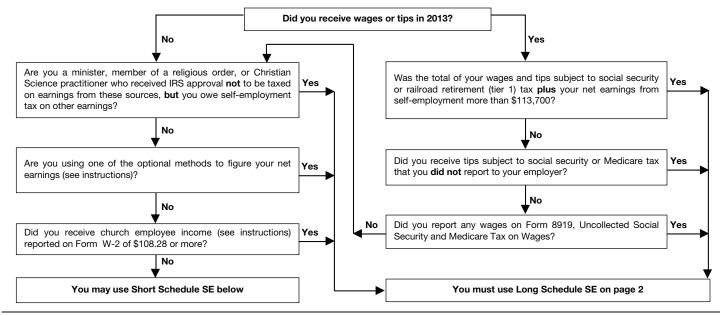
240-63-8014

Sequence No. 17

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	21625
3	Combine lines 1a, 1b, and 2	3	21625
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	19971
	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:		
	• \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56 or Form 1040NR, line 54		
	 More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. 		
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	3055.52
6	Deduction for one-half of self-employment tax.		
	Multiply line 5 by 50% (.50). Enter the result here and on Form 6 1528		
For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z			Schedule SE (Form 1040) 2013

OMB No. 1545-0074

20

Attachment

Schedule SE (Form 1040) 2013	Attachment Sequence No. 17	Page 2
Name of person with self-employment income (as shown on Form 1040)	Social security number of person	
	with self-employment income	

Section B-Long Schedule SE

Part I	Self-Employment	Тах

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.

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the d

A If you are a minister, member of a religious order, or Christian Science practitioner and you field Form 4361, but you in the structure and continue with Part 1 Image: Christian Science Program gamets in the structure of the structu	definiti	on of church employee income.			
1a Net farm porth 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 1a 1b 1c	Α	If you are a minister, member of a religious order, or Christian Science practitioner and you fil	ed Fo	orm 4361, but you	
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 retinement of desbility benefits, enter the amount of Conservation Reserve Program payments included on Schedule C, line 31; Schedule K-1 (Form 1065), box 20, code J. 2 Net profit or (loss) from Schedule C, line 31; Schedule K-1 (Form 1065), box 20, code J. 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 nonfam optional method (see instructions). 2 3 Combine lines 1a, 1b, and 2. 3 4 If line 31 is more than zero, multiply line 3 by 92.35% (9225). 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 for definition of the optional methods, enter the total of lines 15 and 17 Pref 4a 5 Enter your church employee income from Form W-2. See instructions for definition of church employee income . 5a 1 Multiply line 5a by 92.35% (9225). It skips ship 3100. 6 7 Maximum amount of combined wages and self-employment tax. Exception. If estimation of church employee income . 5a 1 Multiply line 54 by 92.35% (9225). It skips ships 100. 6 7 Maximum amount of consider and trik (from From 817, line 10) 7 113.700.00			rtI.	🕨	
Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, ode Z 1b () 2 Net profit or (loss) from Schedule G, line 31; Schedule K-1 (Form 1065), 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 3 Combine lines 1a, 1b, and 2. 3 4a If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. If you elect one or both of the optional methods, enter the total of lines 15 and 17 hree 4a 5 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 b 4c 5a Instructions for definition of church employee income. 5a 5b 6 Add lines 4a and 5b. 6 6 7 Maximu amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.5% railroad retirement (tier 1) tax for 2013. 5b 6 6 Maximu amount of coscial security tax (from Form 8919, line 10) 8a 115.700 115.700 7 115.700 Gal security tax (from Form 8919, line 10) 8a 111.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	1 a		1 a		
box 14, code A (other than farming): and Schedule K-1 (Form 1065-B), box 9, code J, J 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)	b		1b	()
4a 4a 4a Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. 4a 4b b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here 4b 4c c Combine lines 4a and 4b. If less than \$400, stop: you do not owe self-employment tax. b 4c Exception. If less than \$400 and you had church employee income, enter -0- and continue ▶ 5a 4c 4c 5 Enter your church employee income from Form W-2. See instructions for definition of church employee income a mings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013 5b 6 7 Maximum amount of combined wages and self-employment earnings subject to social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) tax for 2013 7 113.700 or 6 Maximum amount of combined wages and ago to line 11 8a 8d 9 9 7 Maximum and 8c	2	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	2		
Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. 4b b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	3	Combine lines 1a, 1b, and 2	3		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here 4b c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400, stop; you do not owe self-employment tax. 5a instructions for definition of church employee income 5a b Multiply line 5a by 20.35% (J232). If less than \$100, enter -0 6 Add lines 4a and 5b 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (lier 1) tax for 2013 7 7 Maximum amount of combined wages and self semployment earnings subject to social security ata for portion of the 7.65% railroad retirement (lier 1) tax for 2013 7 8a a a a 9 and allocal retirement (lier 1) compensation. 8a 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 smaller of line 6 or line 9 by 12.4% (124) 11 11 b 11 12 12 11 12 12 13 b 12 11 <tr< td=""><td>4a</td><td></td><td>4a</td><td></td><td></td></tr<>	4a		4a		
c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. 4c Exception. If less than \$400 and you had church employee income, enter -0- and continue ▶ 4c 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income 5a 6 Add lines 4c and 5b 5b 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railcoad retirement (tier 1) tax for 2013 7 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railcoad retirement (tier 1) compensation. If \$113,700 or more, skip lines 8b through 10, and go to line 11 8a b Unreported tips subject to social security tax (from Form 437, line 10) 8b 6					
Exception. If less than \$400 and you had church employee income, enter -0- and continue 4 5 5 5 5 5 5 5 5 5 5 5 5	b		4b		
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income b Multiply line 5a by 92.35% (9235). If less than \$100, enter -0- 6 Add lines 4c and 5b 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% raircoad retirement (tier 1) tax for 2013 7 113,700 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 \$113,700 or more, skip lines 8b through 10, and go to line 11 b Unreported tips subject to social security tax (from Form \$137, line 10) c Wages subject to social security tax (from Form 819, line 10) d Add lines 8a, 8b, and 8c 9 10 Multiply line 6 by 2.9% (.029) 11 12 13 PartII Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income! was not more than \$5,960, or (b) your net farm profits? were less than \$5,024. 14 4.640 15 Nordar Method. You may use this method only if (a) your gross farm income! (not less than zero) or \$4,640. Also include this amount on line 4b above. 14 4.640 15 Nordar Method. You may use this method only if (a) your and the earnings for self-employment of at less \$400 in 2 of the p	С				
instructions for definition of church employee income 5a b Multiply line 5a by 92.35% (.9236). 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 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013 7 113,700 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 \$113,700 or more, skip lines 8b through 10, and go to line 11 b Ba 8a 113,700 00 0 Waltiply the set social security tax (from Form \$137, line 10) 8a 8a 8a 8a 8a 9 9 10 10 11 9 10 11 10 11 10 11 12 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12	_		40		
6 Add lines 4c and 5b 6 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013 7 113,700 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 \$113,700 or more, skip lines 8b through 10, and go to line 11 8a 7 113,700 00 8a Total social security at (from Form 417, line 10) 8a 8a 8a 8a 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 11 11 12 12 11 12 12 11 12 12 11 12 12 11 12 12 11 12 12 12 11 12 12 12 12 12 12 13 12 14 4.640 00 14 4.640 00 14 4.640 00 14 4.640 00 14 4.640 00 14 4.640 00 14 4.640 00 14 4.640 00 15	5a				
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013	b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b		
tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013 7 113.700 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 \$113,700 rmore, skip lines 8b through 10, and go to line 11 b Unreported tips subject to social security tax (from Form 4137, line 10) d Add lines 8a, 8b, and 8c	6	Add lines 4c and 5b	6		
Form(s) W-2) and railroad retirement (tier 1) compensation. If \$113,700 or more, skip lines 8b through 10, and go to line 11 8a 8a 8a b Unreported tips subject to social security tax (from Form 84137, line 10) 8a 8a 8a 0 Add lines 8a, 8b, and 8c 8c 8d 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 smaller of line 6 or line 9 by 12.4% (124) 10 11 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 12 12 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 13 12 Part II Optional Methods To Figure Net Earnings (see instructions) 14 4.640 00 15 Indicate the smaller of: two-thirds (?/a) of gross farm income' (not less than zero) or \$4,640. Also include this amount on line 4b above 15 14 4.640 00 16 14 4.640 00 17 maximum income for optional methods 14 4.	7		7	113,700	00
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 and go to line 11 9 10 Multiply the smaller 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 56, or Form 1040NR, line 54 11 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 27, or Form 1040NR, line 27 13 Part II Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,960, or (b) your net farm profits² were less than \$5,024. 14 Maximum income for optional methods 14 4.640 00 15 Include this amount on line 4b above . 15 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,024 and also less than 72.189% of your gross nonfarm income⁴ (not less than zero) or \$4,640. Also include this amount on line 4b above . 16 17 Enter the smaller of: two-thirds (?/s) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above . 16 16 17 Include this amount on line 4b above .	b	Form(s) W-2) and railroad retirement (tier 1) compensation.If \$113,700 or more, skip lines 8b through 10, and go to line 11Unreported tips subject to social security tax (from Form 4137, line 10)8b	-		
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 smaller of line 6 or line 9 by 12.4% (.124)	_		8d		
10 Multiply the smaller 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 56, or Form 1040NR, line 54 11 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 13 12 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 \$6,960, or (b) your net farm profits ⁴ were less than \$5,024. 14 4,640 00 15 Enter the smaller of: two-thirds (²/₃) of gross farm income ¹ (not less than zero) or \$4,640. Also include this amount on line 4b above 15 15 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,024 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 17 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 17 16 17 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch.					
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 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 13 Part II Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,960, or (b) your net farm profits² were less than \$5,024. 14 4,640 00 15 Enter the smaller of: two-thirds (²/s) of gross farm income¹ (not less than zero) or \$4,640. Also include this amount on line 4b above . 15 15 Nonfarm Optional Method. You may use this method only if (a) your nonfarm profits³ were less than \$5,024 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 16 . . . 17 17 Enter the smaller of: two-thirds (²/s) of gross nonfarm income4 (not less than zero) or the amount on line 16. Also include this amount on line 4b above. 17 17 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code B.	10	-	10		
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 one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 13 12 PartII Optional Methods To Figure Net Earnings (see instructions) 13 14 4.640 Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,960, or (b) your net farm profits ² were less than \$5,024. 14 4.640 00 15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,640. Also include this amount on line 4b above	11		11		
Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 Part II Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,960, or (b) your net farm profits² were less than \$5,024. 14 Maximum income for optional methods 15 Enter the smaller of: two-thirds (²/s) of gross farm income¹ (not less than zero) or \$4,640. Also include this amount on line 4b above 16 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,024 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. 17 Enter the smaller of: two-thirds (²/s) of gross nonfarm income⁴ (not less than zero) or the 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. 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code B.	12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12		
Form 1040, line 27, or Form 1040NR, line 27 13 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 \$6,960, or (b) your net farm profits ² were less than \$5,024. 14 Maximum income for optional methods 14 4,640 00 15 Enter the smaller of: two-thirds (²/₃) of gross farm income ¹ (not less than zero) or \$4,640. Also include this amount on line 4b above 15 15 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,024 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 16 Subtract line 15 from line 14. 16 17 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 1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code	13	Deduction for one-half of self-employment tax.			
Part II Optional Methods To Figure Net Earnings (see instructions) Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,960, or (b) your net farm profits² were less than \$5,024. 14 Maximum income for optional methods					
Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,960, or (b) your net farm profits² were less than \$5,024. 14 Maximum income for optional methods					
than \$6,960, or (b) your net farm profits² were less than \$5,024. 14 Maximum income for optional methods 15 Enter the smaller of: two-thirds (²/₃) of gross farm income¹ (not less than zero) or \$4,640. Also include this amount on line 4b above 15 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,024 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 17 Enter the smaller of: two-thirds (²/₃) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above 17 1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code B.	-				
15 Enter the smaller of: two-thirds (²/₃) of gross farm income¹ (not less than zero) or \$4,640. Also include this amount on line 4b above					
include this amount on line 4b above 15 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,024 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 16 Subtract line 15 from line 14	14	Maximum income for optional methods	14	4,640	00
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,024 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. 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. 16 1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. ³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code	15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,640. Also			
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			15		
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 1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code B.	and als	o less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment			
amount on line 16. Also include this amount on line 4b above	16	Subtract line 15 from line 14	16		
As and Cab. 1/ 1 (Farma 1005 D) have 0, and a 11	17		17		
		As and Cab I/ 1 (Farma 1005 D) have 0 a	Sch. K ode J1	-1 (Form 1065), box 14,	code