## U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

OMB No. 1545-0090
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Department of the Treasury

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico. For the year Jan. 1–Dec. 31, 2011, year beginning , 2011, and ending or other tax year beginning

memai	neveriue a	service •		J9		, _0 , a	9		,				
	our first r	ame and initial			Last r	ame				Your soci	ial security nu	mber	
, print	a joint re	turn, spouse's f	irst name and initial		Last r	ame				Spouse's	social securit	ty number	
o or													
Please type	resent ho	me address (nu	ımber, street, and ap	ot. no., or ru	ral route)								
Plea C	ity, town	or post office, o	commonwealth or te	rritory, and 2	ZIP code								
Par	<b>38</b> T/	tal Tax an	d Cradite										
			k the box for yo	ur filina s	tatus (saa ins	tructions)							
	☐ Sing		K the box for ye	or ming s	tatas (see ins	ti dotions).							
		ried filing joi	ntly										
		٠.	parately. Enter :	spouse's	social securit	y no. above and	full name	here.					
		_	n. Complete on	-		-			u are o	claiming	the additio	nal child	
		dit (see instru		•				,		J			
						(	<b>b)</b> Child's			(c)	) Child's		
		(a) First	name Las	st name			security nu	ımber			nship to yo	u	
		. ,											
						<del>-</del> -							
	0.16			II 40	<del>\                                    </del>								
3			tax from Part V,						•	3			
4			yment taxes (se		•	Schedule H (Fo	rm 1040)		-	4			
5			es 3 and 4 (see		•					5			
6			ax payments (se				6	1					
7	Exces	s social sec	urity tax withhe	ld (see ins	structions).	<b>)</b>	<b>-7</b>						
8	Addit	onal child ta	x credit from Pa	art II, line	3		8						
9	Healtl	n coverage t	ax credit. Attacl	h Form 88	385		9						
10	Total	payments a	and credits (see	e instructi	ons)					10			
11	If line	10 is more t	han line 5, subt	ract line 5	from line 10	This is the amo	ount you o	verpaid .		11			
12a			you want refun							12a			
b	Routii	ng Number			▶	<b>c</b> Type: $\square$ Ch	eckina 🗆	Savings					
d		ınt Number			<del></del>	1		7					
_	,							_					
13	Amou	nt of line 11	you want appli	ed to 201	l2 estimated	tax <b>&gt;</b>	13						
14	Amou	ınt you owe	. If line 5 is mo	re than li	ne 10, subtra	ct line 10 from	line 5. For	details on	how				
	to pay	, see instruc	ctions						▶	14			
		Do you wa	ant to allow anothe	er person to	o discuss this re	eturn with the IRS	(see instruc	tions)? 🗌 Y	es. Cor	nplete the	following.	No	
Third	<b>Party</b>										_		
Desig	nee	Designee's				Phone		Per	sonal Ide	entification			
•	,	name ►				no. ▶		Nur	mber (PII	N) <b>•</b>			
Sign	1		alties of perjury, I de										
Here		and belief, any knowle	they are true, corrected	ct, and com	plete. Declaratior	of preparer (other	han the taxpa	ayer) is based	l on all in	formation of	of which the p	reparer has	
Joint Ref		Your signat	•	[						Daytime	e phone numbe	er	
	uctions												
Keep a c		Spouse's si	ignature. If a joint re	turn both m	nust sian			Date					
for your records.		7	g. staro. Il a joint lo	, 304111									
		Print/Type prep	parer's name		Preparer's signa	ature		Date			PTIN		
Paid										heck 📖 i elf-employe			
	eparer Firm's name					Firm				rm's EIN ▶			
Use	Only								Phone n				
		Firm's address	, –							no.			

Form 1040-SS (2011)

Form IC	J40-SS (2011)						Page 🚄
Part	Bona Fide Residents of I	Puerto Rico Claimii	ng Addition	al Child Tax Credit—See ins	tructi	ons.	
Cautio	on. You must have three or more	qualifying children to d	claim the add	itional child tax credit.			
		<u> </u>					
1	Income derived from sources wi	thin Puerto Rico			1		
•	moome denved nom codrece wi	amir dorto ruco i i			<u> </u>		
2	Withheld social security and Med	2					
3	Additional child tax credit. Us	3					
Dart	here and in Part I, line 8	ning — See the instru		chedule F (Form 1040)	<u> </u>		
	f proprietor		ictions for S	chedule i (i oitii 1040).	Socia	al security number	
ivallie 0	Proprietor				Jour	ii security number	
	If you are filing a joint return and			orofit or loss from a farming busi	iness,	see Joint return	ns and
	Husband-Wife Business in the in-	structions for more info	ormation.				
		Section A—Far	m Income-	Cash Method			
	Complete Sections A and	B. (Accrual method tax	cpayers, com	plete Sections B and C, and Sec	tion A	, line 11.)	
	Do not include sales of	of livestock held for dra	aft, breeding,	sport, or dairy purposes (see ins	tructio	ons).	
1	Sales of livestock and other item	ns you bought for resal	le	1			
2	Cost or other basis of livestock	and other items report	ed on line 1	2			
3	Subtract line 2 from line 1				3		İ
4	Sales of livestock, produce, grai				4		
5a	Total cooperative distributions (I	1 1	,				
ou	1099-PATR)	` '		<b>5b</b> Taxable amount	5b		
6	Agricultural program payments i				6		
7	Commodity Credit Corporation (				7		
8	Crop insurance proceeds	8					
9	Custom hire (machine work) inco	9		+			
		10					
10	Other income	10					
11	Gross farm income. Add amount						-
	taxpayer, enter the amount from				11		
_				and Accrual Method			
	t include personal or living expen-				produ	ce farm income	).
	ce the amount of your farm expen	ses by any reimburser					_
12	Car and truck expenses		25				
	(see instructions)	12		plans	25		
13	Chemicals	13	26	Rent or lease:			
14	Conservation expenses	14	a	Vehicles, machinery, and			
15	Custom hire (machine work)	15		equipment	26a		
16	Depreciation and section 179		b	Other (land, animals, etc.)	26b		
	expense deduction not		27	Repairs and maintenance	27		
	claimed elsewhere (attach		28	Seeds and plants purchased	28		
	Form 4562 if required)	16	29	Storage and warehousing .	29		
17	Employee benefit programs		30	Supplies purchased	30		
	other than on line 25	17	31	Taxes	31		
18	Feed purchased	18	32	Utilities	32		
19	Fertilizers and lime	19	33	Veterinary, breeding, and			1
20	Freight and trucking	20		medicine	33		
21	Gasoline, fuel, and oil	21	34	Other expenses (specify):			1
22	Insurance (other than health)	22	a		34a		1
23	Interest:	-	b		34b		+
a	Mortgage (paid to banks, etc.)	23a	C		34c		+
a b	Other	23b	d		34d		+
24	Labor hired	24			34e		+
	Total expenses. Add lines 12 th		е		35		+
35 36							+
36	Net farm profit or (loss). Subtra	act line so from line 11	. ⊏nter the re	suit here and in Part V, line Ta	36		

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_			Section C—Farm Inco					,	۲		
Do	not include sales of livestock held							w (see	<del>) page</del> instructi	ion).	
37	Sales of livestock, produce, grai	ns, ar						37			
38a	Total cooperative distributions (Forn	n(s) 10	99-PATR) <b>38a</b>			38b Taxable am	ount	38b			
39	Agricultural program payments r	eceiv	ed					39			
40	Commodity Credit Corporation (		40								
41	Crop insurance proceeds		41								
42	Custom hire (machine work) inco							42			
43			43								
44	Other farm income (specify)  Add the amounts in the right col	umn <sup>·</sup>	for lines 37 through 43					44		+	
45	Inventory of livestock, produc						1			+	
	beginning of the year					•					
46	Cost of livestock, produce, grains, a							-			
47	Add lines 45 and 46		· ·	_	-			-			
48	Inventory of livestock, produce, grain							-			
			•		,			49			
49	Cost of livestock, produce, grain							-		+	
50	Gross farm income. Subtract li							50		<del></del>	
	use the unit-livestock-price method			_				_		ount on	
	subtract line 47 from line 48. Enter the										
	V Profit or Loss From Busi	ness	(Sole Proprietorsn	<b>ip)</b> —S	ee the ins	structions for So	neau		•		
Name o	f proprietor							Social	I security number		
	If you are filing a joint return and				ofit or loss	s from a business	, see .	Joint re	eturns and		
	Husband-Wife Business in the ins	truct	ons for more information	on.							
			Section A	-Inco	me						
1	Gross receipts \$	L	ess returns and allowa	nces \$		Balance		1			
2a	Inventory at beginning of year					7					
b	Purchases less cost of items wit										
C	Cost of labor. Do not include an	, am	unte naid to vourself					-			
d											
	Other costs (attach statement)			-	2e		1	-			
e	Other costs (attach statement) .			7 .			-	-			
f	Add lines 2a through 2e Inventory at end of year				2f			-			
g	Inventory at end of year	٠.			<b>2</b> g						
h	Cost of goods sold. Subtract line							2h			
3	Gross profit. Subtract line 2h fro							3			
4		-						4			
5	Gross income. Add lines 3 and	4.					. ▶	5			
			Section B-	-Exper	ises						
6	Advertising	6		18	Rent or le	ease:					
7	Car and truck expenses			а	Vehicles,	machinery, and					
	(see instructions)	7			equipme	nt		18a			
8	Commissions and fees	8		b	Other bus	siness property		18b			
9	Contract labor	9		19		and maintenance		19			
10	Depletion	10		20	Supplies (r	not included in Secti	on A)	20			
11	Depreciation and section 179			21		d licenses		21		$\top$	
• •	expense deduction (not			22		eals, and entertainn				_	
	included in Section A). (Attach			а				22a			
	Form 4562 if required.)	11		b		meals and entertain		22b		+	
10	. ,			23		· · · · ·		23		+	
12	Employee benefit programs (other than on line 17)	12		23 24		ot included on line		24		+	
10					_			24		+	
13	Insurance (other than health)	13		25a	Other expe	nses (list type and ame	ount):				
14	Interest on business										
. –	indebtedness	14									
15	Legal and professional services	15									
16	Office expense	16									
17	Pension and profit-sharing plans	17				er expenses .		25b			
26	Total expenses. Add lines 6 thro	_						26			
27	Net profit or (loss). Subtract line	e 26 t	rom line 5. Enter the re	sult he	re and in F	Part V, line 2 .		27			

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Par	Self-Employment Tax—If you had church employee income, see instructions before	you be	egin.	9
Name	of person with self-employment income  Social security number of person with self-employment income			
Note	. If you are filing a joint return and both you and your spouse had self-employment income, you must <b>e separate</b> Part V.	<b>ach</b> co	mplete a	
A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Fo	rm 436	1, but you had	
	\$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part V	<u> </u>	▶	
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. <b>Note.</b> 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 in Part III, line 6, plus your distributive share of these payments from farm partnerships	1b (		)
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions)	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, enter the amount from line 3	4a		
	<b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b		
С	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue .	4c		
5a	Enter your <b>church employee income</b> from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income.			
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 subject to social security tax for 2011	7	106,800	00
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$106,800 or more, skip lines 8b through 10, and go to line 11			
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)			
С	Wages subject to social security tax from Form 8919, line 10 (see instructions)			
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 <b>smaller</b> of line 6 or line 9 by 10.4% (.104)	10		
11 12	Multiply line 6 by 2.9% (.029)	11		
	Optional Methods To Figure Net Earnings—See instructions for limitations.	12		
Note	. If you are filing a joint return and both you and your spouse choose to use an optional method	to figur	e net earnings,	, you
	must <b>each</b> complete and attach a <b>separate</b> Part VI.			
	Farm Optional Method		4.400	0.0
1	Maximum income for optional methods	1	4,480	00
2	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; <b>or</b> \$4,480. Also include this amount in Part			
-	V, line 4b, above	2		
3	Subtract line 2 from line 1	3		
4	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income (Part IV, line 5, plus your distributive			
•	share from nonfarm partnerships), but not less than zero; <b>or</b> the amount in Part VI, line 3, above.  Also include this amount in Part V. line 4b, above	4		