

Form **8879**

Department of the Treasury  
Internal Revenue Service

# IRS e-file Signature Authorization

▶ **Do not send to the IRS. This is not a tax return.**  
▶ **Keep this form for your records.**

OMB No. 1545-0074

# 2012

Declaration Control Number (DCN) ▶ 00-882023-01242-3

Taxpayer's name

Joel Spencer

Spouse's name

Social security number

601-50-1895

Spouse's social security number

## Part I Tax Return Information – Tax Year Ending December 31, 2012 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	14,979.
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	477.
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 12a)	4	
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	477.

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2012, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

### Taxpayer's PIN: check one box only

I authorize RELIABLE TAX SERVICE to enter or generate my PIN 01895  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on my tax year 2012 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2012 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on my tax year 2012 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2012 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Practitioner PIN Method Returns Only – continue below

### Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN 88202304122  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2012 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 08/15/13

**ERO Must Retain This Form – See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

Mail Form 1040-V to the Internal Revenue Service Center at the address listed below.

Form 1040-V (2012)

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury  
Internal Revenue Service (99)

**2012**

## Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount of your payment . . . . . ▶	477.
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FDIA8601 06/28/12 1030

JOEL SPENCER  
PO BOX 7534  
LAS VEGAS NV 89104

INTERNAL REVENUE SERVICE  
P.O. BOX 7704  
SAN FRANCISCO, CA 94120-7704

601501895 RC SPEN 30 0 201212 610

For the year Jan 1 - Dec 31, 2012, or other tax year beginning , 2012, ending , 20

Your first name and initial: Joel Last name: Spencer Your social security number: 601-50-1895

If a joint return, spouse's first name and initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apartment no.: \_\_\_\_\_

PO Box 7534 **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Presidential Election Campaign**

Las Vegas NV 89104 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? Checking a box below will not change your tax or refund.  You  Spouse

Foreign country name: \_\_\_\_\_ Foreign province/state/county: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status**

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above & full name here . . . ▶

4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ▶ Olive Spencer

5  Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

6 a  Yourself. If someone can claim you as a dependent, do not check box 6a. . . . .

b  Spouse . . . . .

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax cr (see instrs)	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

If more than four dependents, see instructions and check here . . .

**d Total number of exemptions claimed . . . . .** **1**

**Boxes checked on 6a and 6b . . . . . 1**

**No. of children on 6c who:**

- lived with you . . . . .
- did not live with you due to divorce or separation (see instrs) . . . . .

**Dependents on 6c not entered above . . . . .**

**Add numbers on lines above . . . . . 1**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	
8 a	Taxable interest. Attach Schedule B if required . . . . .	8 a	
	b Tax-exempt interest. Do not include on line 8a . . . . .	8 b	
9 a	Ordinary dividends. Attach Schedule B if required . . . . .	9 a	
	b Qualified dividends. . . . .	9 b	
10	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	10	
11	Alimony received. . . . .	11	
12	Business income or (loss). Attach Schedule C or C-EZ . . . . .	12	1,856.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here . . . . .	13	
14	Other gains or (losses). Attach Form 4797 . . . . .	14	
15 a	IRA distributions . . . . .	15 a	
	b Taxable amount . . . . .	15 b	
16 a	Pensions and annuities . . . . .	16 a	
	b Taxable amount . . . . .	16 b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	17	13,254.
18	Farm income or (loss). Attach Schedule F . . . . .	18	
19	Unemployment compensation . . . . .	19	
20 a	Social security benefits . . . . .	20 a	
	b Taxable amount . . . . .	20 b	
21	Other income . . . . .	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income . . . . .	22	15,110.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

**Adjusted Gross Income**

23	Educator expenses . . . . .	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .	24	
25	Health savings account deduction. Attach Form 8889 . . . . .	25	
26	Moving expenses. Attach Form 3903 . . . . .	26	
27	Deductible part of self-employment tax. Attach Schedule SE . . . . .	27	131.
28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	
29	Self-employed health insurance deduction . . . . .	29	
30	Penalty on early withdrawal of savings . . . . .	30	
31 a	Alimony paid b Recipient's SSN . . . . .	31 a	
32	IRA deduction . . . . .	32	
33	Student loan interest deduction . . . . .	33	
34	Tuition and fees. Attach Form 8917 . . . . .	34	
35	Domestic production activities deduction. Attach Form 8903 . . . . .	35	
36	Add lines 23 through 35 . . . . .	36	131.
37	Subtract line 36 from line 22. This is your adjusted gross income . . . . .	37	14,979.

<b>Tax and Credits</b>	38	Amount from line 37 (adjusted gross income)	38	14,979.
	39 a	Check <input type="checkbox"/> You were born before January 2, 1948, if: <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. <b>Total boxes checked</b> ▶ 39 a <input type="checkbox"/>		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39 b <input type="checkbox"/>		
<b>Standard Deduction for –</b> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	8,700.
	41	Subtract line 40 from line 38.	41	6,279.
	42	Exemptions. Multiply \$3,800 by the number on line 6d	42	3,800.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	2,479.
	44	Tax (see instrs). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> 962 election b <input type="checkbox"/> Form 4972.	44	249.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45.	46	249.
	47	Foreign tax credit. Attach Form 1116 if required	47	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	
	49	Education credits from Form 8863, line 19.	49	
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credits. Attach Form 5695	52		
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53		
54	Add lines 47 through 53. These are your total credits.	54		
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	249.	
<b>Other Taxes</b>	56	Self-employment tax. Attach Schedule SE	56	228.
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59 a	Household employment taxes from Schedule H	59 a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59 b	
	60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55-60. This is your total tax	61	477.	
<b>Payments</b> If you have a qualifying child, attach Schedule EIC.	62	Federal income tax withheld from Forms W-2 and 1099	62	
	63	2012 estimated tax payments and amount applied from 2011 return	63	
	64 a	Earned income credit (EIC)	64 a	
	b	Nontaxable combat pay election ▶ 64 b <input type="checkbox"/>		
	65	Additional child tax credit. Attach Schedule 8812	65	
	66	American opportunity credit from Form 8863, line 8	66	
	67	Reserved	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72	Add lns 62, 63, 64a, & 65-71. These are your total pmts	72	
<b>Refund</b>	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
	74 a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	74 a	
	b	Routing number . . . . . XXXXXXXXXXXX ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75	75		
<b>Amount You Owe</b>	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions ▶ 76	76	477.
	77	Estimated tax penalty (see instructions)	77	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return?  See instructions. Your signature: \_\_\_\_\_ Date: \_\_\_\_\_ Your occupation: **Manager** Daytime phone number: \_\_\_\_\_

Keep a copy for your records. Spouse's signature. If a joint return, both must sign. \_\_\_\_\_ Date: \_\_\_\_\_ Spouse's occupation: \_\_\_\_\_ If the IRS sent you an Identity Protection PIN, enter it here (see instrs): \_\_\_\_\_

Print/Type preparer's name: **Dionne Tsuneta** Preparer's signature: \_\_\_\_\_ Date: **08/15/2013** Check  if self-employed PTIN: **P00357491**

**Paid Preparer Use Only** Firm's name ▶ **RELIABLE TAX SERVICE** Firm's address ▶ **1105 S 8TH ST LAS VEGAS NV 89104-1546** Firm's EIN ▶ \_\_\_\_\_ Phone no. (702) 310-6733

**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

► **For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

Name of proprietor <u>Joel Spencer</u>		Social security number (SSN) <u>601-50-1895</u>
<b>A</b> Principal business or profession, including product or service (see instructions) <u>Production</u>	<b>B</b> Enter code from instructions ► <u>999999</u>	
<b>C</b> Business name. If no separate business name, leave blank.		<b>D</b> Employer ID number (EIN), (see instrs)
<b>E</b> Business address (including suite or room no.) ► <u>PO Box 7534</u> City, town or post office, state, and ZIP code <u>Las Vegas, NV 89104</u>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____		
<b>G</b> Did you 'materially participate' in the operation of this business during 2012? If 'No,' see instructions for limit on losses . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2012, check here . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>I</b> Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions). . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If 'Yes,' did you or will you file all required Forms 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked. . . . .	▶ <input type="checkbox"/>	<b>1</b>	3,115.
2 Returns and allowances (see instructions) . . . . .		<b>2</b>	
3 Subtract line 2 from line 1. . . . .		<b>3</b>	3,115.
4 Cost of goods sold (from line 42) . . . . .		<b>4</b>	1,259.
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		<b>5</b>	1,856.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	1,856.

**Part II Expenses. Enter expenses for business use of your home only on line 30.**

8 Advertising . . . . .	<b>8</b>		
9 Car and truck expenses (see instructions) . . . . .	<b>9</b>		
10 Commissions and fees . . . . .	<b>10</b>		
11 Contract labor (see instructions) . . . . .	<b>11</b>		
12 Depletion . . . . .	<b>12</b>		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		
14 Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		
15 Insurance (other than health) . . . . .	<b>15</b>		
16 Interest:			
a Mortgage (paid to banks, etc) . . . . .	<b>16 a</b>		
b Other . . . . .	<b>16 b</b>		
17 Legal & professional services . . . . .	<b>17</b>		
18 Office expense (see instructions) . . . . .	<b>18</b>		
19 Pension and profit-sharing plans . . . . .	<b>19</b>		
20 Rent or lease (see instructions):			
a Vehicles, machinery, and equipment . . . . .	<b>20 a</b>		
b Other business property . . . . .	<b>20 b</b>		
21 Repairs and maintenance . . . . .	<b>21</b>		
22 Supplies (not included in Part III) . . . . .	<b>22</b>		
23 Taxes and licenses . . . . .	<b>23</b>		
24 Travel, meals, and entertainment:			
a Travel . . . . .	<b>24 a</b>		
b Deductible meals and entertainment (see instructions) . . . . .	<b>24 b</b>		
25 Utilities . . . . .	<b>25</b>		
26 Wages (less employment credits) . . . . .	<b>26</b>		
27 a Other expenses (from line 48) . . . . .	<b>27 a</b>		
b Reserved for future use . . . . .	<b>27 b</b>		
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .		<b>28</b>	
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .		<b>29</b>	1,856.
30 Expenses for business use of your home. Attach <b>Form 8829</b> . Do <b>not</b> report such expenses elsewhere . . . . .		<b>30</b>	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.		<b>31</b>	1,856.
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the instructions for line 31). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.		<b>32 a</b>	<input type="checkbox"/> All investment is at risk.
		<b>32 b</b>	<input type="checkbox"/> Some investment is not at risk.

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**

Schedule C (Form 1040) 2012



Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

Joel Spencer

601-50-1895

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? . . . . . [ ] Yes [X] No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Row A: Happenstance, S, 22-3949636.

Summary table for Part II with columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Totals: 13,254.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer ID no. Rows A and B are blank.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals: 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Summary table for Part V with columns: 40 Net farm rental income or (loss) from Form 4835, 41 Total income or (loss), 42 Reconciliation of farming and fishing income, 43 Reconciliation for real estate professionals. Total: 13,254.

**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/form1040](http://www.irs.gov/form1040)**  
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **17**

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

Joel Spencer

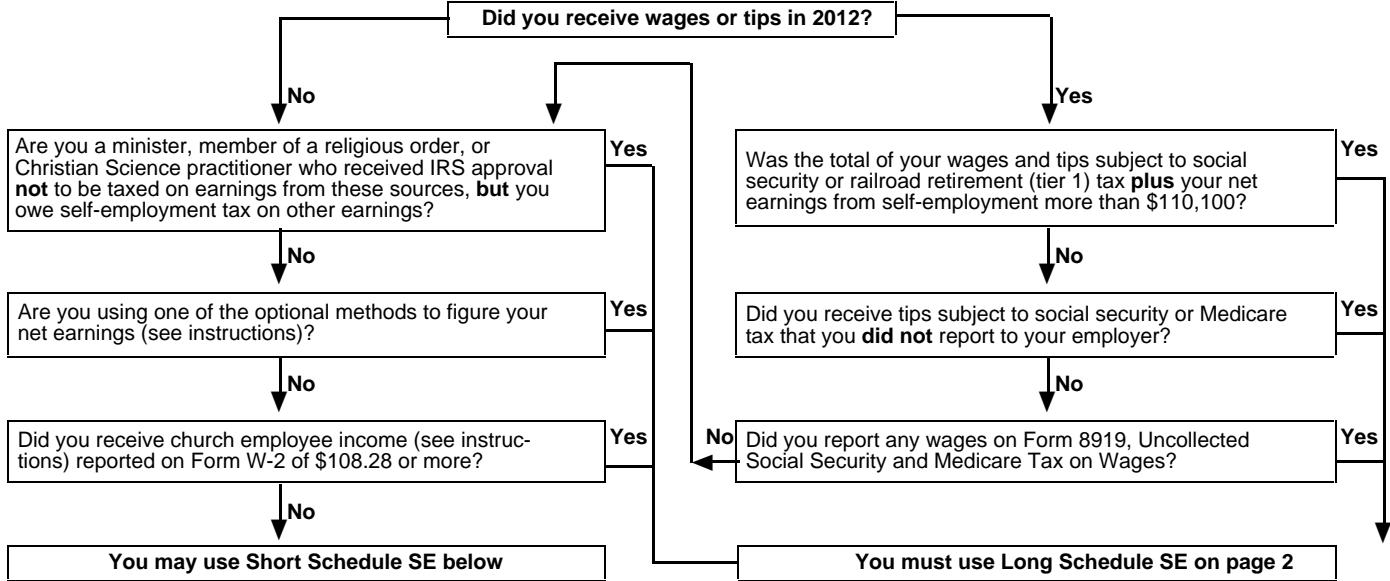
Social security number of person  
with **self-employment** income ►

601-50-1895

**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.

<b>1 a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1 a</b>	
<b>b</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 . . . . .	<b>1 b</b>	
<b>2</b> 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 . . . . .	<b>2</b>	1,856.
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	1,856.
<b>4</b> 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>4</b>	1,714.
<b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54.</b> • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54</b> . . . . .	<b>5</b>	228.
<b>6 Deduction for employer-equivalent portion of self-employment tax.</b> If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on <b>Form 1040, line 27</b> or <b>Form 1040NR, line 27</b> . . . . .	<b>6</b>	131.

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**

Schedule **SE** (Form 1040) 2012