

Personal information section including name, social security numbers, and address.

Filing status. Check the box for your filing status. See page 2 of the instructions. [] Single [] Married filing jointly [] Married filing separately

Part I Total Tax—If you have church employee income, see page 2 of the instructions before you begin.

Main calculation section for Part I with lines 1 through 22, including instructions for church employee income and social security taxes.

Part II Optional Methods To Figure Net Earnings—See page 5 of the instructions for limitations.

Optional methods section with lines 1 through 4 for Farm and Nonfarm Optional Methods.

Part III Profit or Loss From Farming

Name of proprietor	Social security number : : :
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Section A—Farm Income—Cash Method—Complete Sections A and B
 (Accrual method taxpayers, complete Sections B and C, and line 11 of Section A.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes.

1	Sales of livestock and other items you bought for resale	1				
2	Cost or other basis of livestock and other items reported on line 1	2				
3	Subtract line 2 from line 1	3				
4	Sales of livestock, produce, grains, and other products you raised	4				
5a	Total cooperative distributions (Form(s) 1099-PATR).	5a		5b	Taxable amount	5b
6	Agricultural program payments received	6		6		
7	Commodity Credit Corporation loans reported under election (or forfeited).	7		7		
8	Crop insurance proceeds	8		8		
9	Custom hire (machine work) income	9		9		
10	Other income	10		10		
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 49 ▶	11		11		

Section B—Farm Expenses—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (attach Form 4562)	12				
13	Chemicals	13				
14	Conservation expenses	14				
15	Custom hire (machine work)	15				
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)	16				
17	Employee benefit programs other than on line 25	17				
18	Feed purchased	18				
19	Fertilizers and lime	19				
20	Freight and trucking	20				
21	Gasoline, fuel, and oil	21				
22	Insurance (other than health)	22				
23	Interest:					
	a Mortgage (paid to banks, etc.)	23a				
	b Other	23b				
24	Labor hired	24				
25	Pension and profit-sharing plans	25				
26	Rent or lease:					
	a Vehicles, machinery, and equipment	26a				
	b Other (land, animals, etc.)	26b				
27	Repairs and maintenance	27				
28	Seeds and plants purchased	28				
29	Storage and warehousing	29				
30	Supplies purchased	30				
31	Taxes	31				
32	Utilities	32				
33	Veterinary, breeding, and medicine	33				
34	Other expenses (specify):					
	a	34a				
	b	34b				
	c	34c				
	d	34d				
	e	34e				
35	Total expenses. Add lines 12 through 34e ▶	35				
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and on Part I, line 1, or if this is your spouse's business, Part V, line 1	36				

Section C—Farm Income—Accrual Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below.

37 Sales of livestock, produce, grains, and other products during the year		37	
38a Total cooperative distributions (Form(s) 1099-PATR) 38a		38b	
38b Taxable amount			
39 Agricultural program payments received		39	
40 Commodity Credit Corporation loans reported under election (or forfeited).		40	
41 Custom hire (machine work) income		41	
42 Other farm income (specify)		42	
.....			
43 Add the amounts in the right column for lines 37 through 42		43	
44 Inventory of livestock, produce, grains, and other products at the beginning of the year	44		
45 Cost of livestock, produce, grains, and other products purchased during the year.	45		
46 Add lines 44 and 45	46		
47 Inventory of livestock, produce, grains, and other products at the end of the year	47		
48 Cost of livestock, produce, grains, and other products sold. Subtract line 47 from line 46*		48	
49 Gross farm income. Subtract line 48 from line 43. Enter the result here and on Part III, line 11. . . ▶		49	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 47 is larger than the amount on line 46, subtract line 46 from line 47. Enter the result on line 48. Add lines 43 and 48. Enter the total on line 49.

Part IV Profit or Loss From Business (Sole Proprietorship)

Name of proprietor	Social security number

Section A—Income

1 Gross receipts \$ Less returns and allowances \$ Balance ▶		1	
2a Inventory at beginning of year	2a		
b Purchases less cost of items withdrawn for personal use	2b		
c Cost of labor. Do not include any amounts paid to yourself	2c		
d Materials and supplies	2d		
e Other costs (attach statement)	2e		
f Add lines 2a through 2e	2f		
g Inventory at end of year	2g		
h Cost of goods sold. Subtract line 2g from line 2f		2h	
3 Gross profit. Subtract line 2h from line 1		3	
4 Other income		4	
5 Gross income. Add lines 3 and 4 ▶		5	

Section B—Expenses

6 Advertising	6			19 Repairs and maintenance	19		
7 Bad debts from sales or services	7			20 Supplies (not included in Section A)	20		
8 Car and truck expenses (attach Form 4562)	8			21 Taxes and licenses	21		
9 Commissions and fees	9			22 Travel, meals, and entertainment:			
10 Depletion	10			a Travel	22a		
11 Depreciation and section 179 expense deduction (not included in Section A). (Attach Form 4562 if required.)	11			b Meals and entertainment			
12 Employee benefit programs (other than on line 17)	12			c Enter nondeductible amount included on line 22b			
13 Insurance (other than health)	13			d Subtract line 22c from line 22b	22d		
14 Interest on business indebtedness	14			23 Utilities	23		
15 Legal and professional services	15			24 Wages not included on line 2c	24		
16 Office expense	16			25a Other expenses (list type and amount):			
17 Pension and profit-sharing plans	17					
18 Rent or lease:						
a Vehicles, machinery, and equipment	18a					
b Other business property	18b			25b Total other expenses	25b		
26 Total expenses. Add lines 6 through 25b ▶				26	26		
27 Net profit or (loss). Subtract line 26 from line 5. Enter the result here and on Part I, line 2, or if this is your spouse's business, Part V, line 2				27	27		

Part V Self-Employment Tax (for use by spouse)—If you have church employee income see page 2 of the instructions before you begin.

Name of person with self-employment income	Social security number of person with self-employment income ▶	
<p>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 V <input type="checkbox"/></p>		
1 Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note: Skip this line if you use the farm optional method. See page 5 of the instructions	1	
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 page 2 of the instructions for amounts to report on this line. Note: Skip this line if you use the nonfarm optional method. See page 5 of the instructions	2	
3 Combine lines 1 and 2	3	
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	
4b If you elected one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b	
4c Combine lines 4a and 4b. If less than \$400, do not complete the rest of Part V; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, or you owe tax on tips or group-term life insurance, enter -0- and continue ▶	4c	
5a Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR	5a	
5b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6 Net earnings from self-employment. Add lines 4c and 5b ▶	6	
7 Maximum amount of combined wages and self-employment earnings subject to social security tax for 2001	7	80,400 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	8a	
8b Unreported tips subject to social security tax from Form 4137, line 9. See page 5 of the instructions	8b	
8c Add lines 8a and 8b	8c	
9 Subtract line 8c 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. See page 5 of the instructions	12	

Part VI Optional Methods To Figure Net Earnings (for use by spouse)—See page 5 of the instructions for limitations.

Farm Optional Method		
1 Maximum income for optional methods	1	1,600 00
2 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income from your separate Part III, line 11, and your distributive share from farm partnerships (not less than zero), or \$1,600. Include this amount on Part V, line 4b, above	2	
Nonfarm Optional Method		
3 Subtract line 2 from line 1	3	
4 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross income from your separate Part IV, line 5, and your distributive share from nonfarm partnerships (not less than zero), or the amount on line 3 of this part. Also, include this amount on Part V, line 4b, above	4	

Part VII Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See page 6 of the instructions.

A If your filing status on page 1 is married filing separately, enter your spouse's name and social security number.

Spouse's first name, initial, and last name				Spouse's social security number			

1 Qualifying children (if more than five qualifying children, see page 6 of the instructions):

(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you

2 Total number of qualifying children	2		
3 Income derived from sources within Puerto Rico	3		
4 Adjustments to the income reported on line 3	4		
5 Subtract line 4 from line 3	5		
6 Withheld social security and Medicare taxes from Forms 499R-2/W-2PR (attach copy of form(s))	6		
7 Additional child tax credit. See the worksheet on page 7 of the instructions for the amount to enter here and on Part I, line 17	7		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 1)? **Yes.** Complete the following. **No**

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶
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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 the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	

Joint return? See page 2. **Keep a copy for your records.**

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no. ()	

