

**SCHEDULE J  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Farm Income Averaging**

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

**2002**

Attachment  
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2002 Form 1040, line 41 . . . . .			1	
2	Enter your <b>elected farm income</b> (see page J-1). <b>Do not</b> enter more than the amount on line 1 . . . . .			2	
3	Subtract line 2 from line 1 . . . . .			3	
4	Figure the tax on the amount on line 3. Use the <b>2002</b> Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D, whichever applies . . . . .			4	
5	If you used Schedule J to figure your tax for 2001, enter the amount from line 11 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 15 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000 nor 2001, enter the amount from line 3 of your 1999 Schedule J. Otherwise, enter the taxable income from your <b>1999</b> Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-2 . . . . .	5			
6	Divide the amount on <b>line 2</b> by 3.0 . . . . .	6			
7	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	7			
8	Figure the tax on the amount on line 7 using <b>1999</b> tax rates (see page J-3 of the instructions) . . . . .			8	
9	If you used Schedule J to figure your tax for 2001, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your <b>2000</b> Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-4 . . . . .	9			
10	Enter the amount from line 6 . . . . .	10			
11	Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .	11			
12	Figure the tax on the amount on line 11 using <b>2000</b> tax rates (see page J-5 of the instructions) . . . . .			12	
13	If you used Schedule J to figure your tax for 2001, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your <b>2001</b> Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-6 . . . . .	13			
14	Enter the amount from line 6 . . . . .	14			
15	Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .	15			
16	Figure the tax on the amount on line 15 using <b>2001</b> tax rates (see page J-7 of the instructions) . . . . .			16	
17	Add lines 4, 8, 12, and 16 . . . . .			17	
18	If you used Schedule J to figure your tax for 2001, enter the amount from line 12 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 16 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000 nor 2001, enter the amount from line 4 of your 1999 Schedule J. Otherwise, enter the tax from your <b>1999</b> Form 1040, line 40*; Form 1040A, line 25*; or Form 1040EZ, line 10 . . . . .	18			
19	If you used Schedule J to figure your tax for 2001, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your <b>2000</b> Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10 . . . . .	19			
20	If you used Schedule J to figure your tax for 2001, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your <b>2001</b> Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11 . . . . .	20			
21	Add lines 18 through 20 . . . . .			21	
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 42. . . . .			22	
<p><b>*Do not</b> include tax from Form 4972 or 8814 or from recapture of an education credit. Also, <b>do not</b> include alternative minimum tax from Form 1040A.</p> <p><b>Caution.</b> Your tax may be less if you figure it using the 2002 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.</p>					

