## **SCHEDULE J** (Form 1040)

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

Farm Income Averaging

► Attach to Form 1040.

► See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

Attachment Sequence No. 20

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 or		
3	Subtract line 2 from line 1	3	
4	Figure the tax on the amount on line 3. Use the 2002 Tax Table, Tax Rate Schedules,		
	Gain Tax Worksheet, or Schedule D, whichever applies	4	
5	If you used Schedule J to figure your tax for 2001, enter the amount	ı //////////	
·	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		
6	Divide the amount on line 2 by 3.0		
7	Combine lines 5 and 6. If zero or less, enter -0		
8	Figure the tax on the amount on line 7 using 1999 tax rates (see page J-3 of the instru	ctions) 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		
10	1040EZ, line 6. If zero or less, see page J-4		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount		
12	Figure the tax on the amount on line 11 using <b>2000</b> tax rates (see page J-5 of the instru	ctions) 12	
13	If you used Schedule J to figure your tax for 2001, enter the amount		
13	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		
14	Enter the amount from line 6		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	ctions) 16	
16 17	Figure the tax on the amount on line 15 using <b>2001</b> tax rates (see page J-7 of the instru	ctions) 18	
17	Add lines 4, 8, 12, and 16		
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		
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 Schodule J. Otherwice, enter the tay from your 2000 Form 1040		
	Schedule J. Otherwise, enter the tax from your <b>2000</b> Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10		
20	If you used Schedule J to figure your tax for 2001, enter the amount from		
20	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		
	*Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alt	ernative	
	minimum tax from Form 1040A.		
21	Add lines 18 through 20	21	
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 42 Caution. Your tax may be less if you figure it using the 2002 Tax Table, Tax Rate Schedules,	· · · • • • • • • • • • • • • • • • • •	
	Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure you		