SCHEDULE J (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Income Averaging for Farmers and Fishermen

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **See Instructions for Schedule J (Form 1040).**

OMB No. 1545-0074

2008

Attachment Sequence No. **20**

Name(s) shown on return | **Social security number (SSN)**

1	Enter the taxable income from your **2008** Form 1040, line 43, or Form 1040NR, line 40		**1**
2	Enter your **elected farm income** (see page J-2). **Do not** 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 using the **2008** tax rates (see page J-2)		**4**
5	If you used Schedule J to figure your tax for: • 2007, enter the amount from your 2007 Schedule J, line 11. • 2006 but not 2007, enter the amount from your 2006 Schedule J, line 15. • 2005 but not 2006 or 2007, enter the amount from your 2005 Schedule J, line 3. Otherwise, enter the taxable income from your **2005** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-2.	**5**	
6	Divide the amount on **line 2** 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 the **2005** tax rates (see page J-4)		**8**
9	If you used Schedule J to figure your tax for: • 2007, enter the amount from your 2007 Schedule J, line 15. • 2006 but not 2007, enter the amount from your 2006 Schedule J, line 3. Otherwise, enter the taxable income from your **2006** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-6.	**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 the **2006** tax rates (see page J-7)		**12**
13	If you used Schedule J to figure your tax for 2007, enter the amount from your 2007 Schedule J, line 3. Otherwise, enter the taxable income from your **2007** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-9	**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 the **2007** tax rates (see page J-9)		**16**
17	Add lines 4, 8, 12, and 16		**17**
18	If you used Schedule J to figure your tax for: • 2007, enter the amount from your 2007 Schedule J, line 12. • 2006 but not 2007, enter the amount from your 2006 Schedule J, line 16. • 2005 but not 2006 or 2007, enter the amount from your 2005 Schedule J, line 4. Otherwise, enter the tax from your **2005** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.	**18**	
19	If you used Schedule J to figure your tax for: • 2007, enter the amount from your 2007 Schedule J, line 16. • 2006 but not 2007, enter the amount from your 2006 Schedule J, line 4. Otherwise, enter the tax from your **2006** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.	**19**	
20	If you used Schedule J to figure your tax for 2007, enter the amount from your 2007 Schedule J, line 4. Otherwise, enter the tax from your **2007** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.	**20**	

***Do not** include any tax reported on this line from Forms 8814, 4972, or 8889, or from recapture of an education credit or charitable contribution deduction. Also, **do not** include alternative minimum tax from Form 1040A.

21	Add lines 18 through 20	**21**
22	**Tax.** Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41	**22**

Caution. Your tax may be less if you figure it using the 2008 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.