

**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 elected farm income (see page J-1). 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. Use the 2002 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 1999 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 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 1999 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 2000 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 2000 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 2001 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 2001 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 1999 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 2000 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 2001 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>*Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.</p> <p>Caution. 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>					

