

**SCHEDULE J  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Income Averaging for  
Farmers and Fishermen**

► Attach to Form 1040.

► See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

**2005**  
Attachment  
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

<b>1</b>	Enter the taxable income from your 2005 Form 1040, line 43 . . . . .			<b>1</b>	
<b>2</b>	Enter your <b>elected farm income</b> (see page J-1). <b>Do not</b> enter more than the amount on line 1			<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .			<b>3</b>	
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2005</b> tax rates (see page J-1) . . . . .			<b>4</b>	
<b>5</b>	If you used Schedule J to figure your tax for:				
	• 2004, enter the amount from your 2004 Schedule J, line 11.				
	• 2003 but not 2004, enter the amount from your 2003 Schedule J, line 15.				
	• 2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 3.				
	Otherwise, enter the taxable income from your <b>2002</b> Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-2.				
<b>6</b>	Divide the amount on <b>line 2</b> by 3.0 . . . . .			<b>5</b>	
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0-			<b>6</b>	
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2002</b> tax rates (see page J-3) . . . . .			<b>7</b>	
<b>9</b>	If you used Schedule J to figure your tax for:				
	• 2004, enter the amount from your 2004 Schedule J, line 15.				
	• 2003 but not 2004, enter the amount from your 2003 Schedule J, line 3.				
	Otherwise, enter the taxable income from your <b>2003</b> Form 1040, line 40; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-4.				
<b>10</b>	Enter the amount from line 6 . . . . .			<b>9</b>	
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount			<b>10</b>	
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2003</b> tax rates (see page J-5) . . . . .			<b>11</b>	
<b>13</b>	If you used Schedule J to figure your tax for 2004, enter the amount from your 2004 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2004</b> Form 1040, line 42; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-6 . . . . .				
<b>14</b>	Enter the amount from line 6 . . . . .			<b>13</b>	
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount			<b>14</b>	
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2004</b> tax rates (see page J-7) . . . . .			<b>15</b>	
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .				
<b>18</b>	If you used Schedule J to figure your tax for:				
	• 2004, enter the amount from your 2004 Schedule J, line 12.				
	• 2003 but not 2004, enter the amount from your 2003 Schedule J, line 16.				
	• 2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 4.				
	Otherwise, enter the tax from your <b>2002</b> Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10.				
<b>19</b>	If you used Schedule J to figure your tax for:			<b>18</b>	
	• 2004, enter the amount from your 2004 Schedule J, line 16.				
	• 2003 but not 2004, enter the amount from your 2003 Schedule J, line 4.				
	Otherwise, enter the tax from your <b>2003</b> Form 1040, line 41*; Form 1040A, line 28*; or Form 1040EZ, line 10.				
<b>20</b>	If you used Schedule J to figure your tax for 2004, enter the amount from your 2004 Schedule J, line 4. Otherwise, enter the tax from your <b>2004</b> Form 1040, line 43*; Form 1040A, line 28*; or Form 1040EZ, line 10 . . . . .			<b>19</b>	
				<b>20</b>	
	<b>*Do not</b> include tax from Form 8814 or 4972 or from recapture of an education credit. Also, <b>do not</b> include alternative minimum tax from Form 1040A.				
<b>21</b>	Add lines 18 through 20 . . . . .				
<b>22</b>	<b>Tax.</b> Subtract line 21 from line 17. Also include this amount on Form 1040, line 44. . . . .			<b>21</b>	
	<b>Caution.</b> Your tax may be less if you figure it using the 2005 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.			<b>22</b>	