

**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			
*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.					
21	Add lines 18 through 20			21	
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 42.			22	
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.					

