

**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 separate instructions.

OMB No. 1545-0074

2011
Attachment
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your 2011 Form 1040, line 43, or Form 1040NR, line 41		1	
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1		2a	
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1		3	
4	Figure the tax on the amount on line 3 using the 2011 tax rates (see instructions)		4	
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2010, enter the amount from your 2010 Schedule J, line 11. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15. • 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3. Otherwise, enter the taxable income from your 2008 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 instructions.	5		
6	Divide the amount on line 2a 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 2008 tax rates (see instructions)		8	
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2010, enter the amount from your 2010 Schedule J, line 15. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3. Otherwise, enter the taxable income from your 2009 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 instructions.	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 2009 tax rates (see instructions)		12	
13	If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your 2010 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	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 2010 tax rates (see instructions)		16	
17	Add lines 4, 8, 12, and 16		17	

18 Amount from line 17	18							
<p>19 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2010, enter the amount from your 2010 Schedule J, line 12. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16. • 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4. <p>Otherwise, enter the tax from your 2008 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<table border="1"> <tr> <td data-bbox="915 317 972 346">19</td> <td data-bbox="972 317 1164 346"></td> <td data-bbox="1164 317 1218 346"></td> </tr> <tr> <td data-bbox="915 346 972 472"></td> <td data-bbox="972 346 1164 472"></td> <td data-bbox="1164 346 1218 472"></td> </tr> </table>	19						
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<p>20 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2010, enter the amount from your 2010 Schedule J, line 16. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4. <p>Otherwise, enter the tax from your 2009 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<table border="1"> <tr> <td data-bbox="915 573 972 602">20</td> <td data-bbox="972 573 1164 602"></td> <td data-bbox="1164 573 1218 602"></td> </tr> <tr> <td data-bbox="915 602 972 682"></td> <td data-bbox="972 602 1164 682"></td> <td data-bbox="1164 602 1218 682"></td> </tr> </table>	20						
20								
<p>21 If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 4. Otherwise, enter the tax from your 2010 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15</p>	<table border="1"> <tr> <td data-bbox="915 798 972 827">21</td> <td data-bbox="972 798 1164 827"></td> <td data-bbox="1164 798 1218 827"></td> </tr> </table>	21						
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<p>*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.</p>								
22 Add lines 19 through 21	22							
23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23							
<p>Caution. Your tax may be less if you figure it using the 2011 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.</p>								