

**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)

<b>1</b>	Enter the taxable income from your <b>2011</b> Form 1040, line 43, or Form 1040NR, line 41 . . . . .		<b>1</b>	
<b>2a</b>	Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1		<b>2a</b>	
	<b>Capital gain included on line 2a:</b>			
<b>b</b>	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	<b>2b</b>		
<b>c</b>	Unrecaptured section 1250 gain . . . . .	<b>2c</b>		
<b>3</b>	Subtract line 2a from line 1 . . . . .		<b>3</b>	
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2011</b> tax rates (see instructions) . . . . .		<b>4</b>	
<b>5</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 11.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2008</b> 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.	<b>5</b>		
<b>6</b>	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	<b>6</b>		
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	<b>7</b>		
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2008</b> tax rates (see instructions) . . . . .		<b>8</b>	
<b>9</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 15.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2009</b> 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.	<b>9</b>		
<b>10</b>	Enter the amount from line 6 . . . . .	<b>10</b>		
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .	<b>11</b>		
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2009</b> tax rates (see instructions) . . . . .		<b>12</b>	
<b>13</b>	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 <b>2010</b> 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. . . . .	<b>13</b>		
<b>14</b>	Enter the amount from line 6 . . . . .	<b>14</b>		
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .	<b>15</b>		
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2010</b> tax rates (see instructions) . . . . .		<b>16</b>	
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .		<b>17</b>	

<b>18</b> Amount from line 17 . . . . .	<b>18</b>							
<p><b>19</b> If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 12.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2008</b> 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="915 317 972 344"><b>19</b></td> <td data-bbox="972 317 1164 344"></td> <td data-bbox="1164 317 1218 344"></td> </tr> <tr> <td data-bbox="915 344 972 472"></td> <td data-bbox="972 344 1164 472"></td> <td data-bbox="1164 344 1218 472"></td> </tr> </table>	<b>19</b>						
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<p><b>20</b> If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 16.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2009</b> 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="915 573 972 600"><b>20</b></td> <td data-bbox="972 573 1164 600"></td> <td data-bbox="1164 573 1218 600"></td> </tr> <tr> <td data-bbox="915 600 972 682"></td> <td data-bbox="972 600 1164 682"></td> <td data-bbox="1164 600 1218 682"></td> </tr> </table>	<b>20</b>						
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<p><b>21</b> 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 <b>2010</b> 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="915 798 972 825"><b>21</b></td> <td data-bbox="972 798 1164 825"></td> <td data-bbox="1164 798 1218 825"></td> </tr> </table>	<b>21</b>						
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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>								
<b>22</b> Add lines 19 through 21 . . . . .	<b>22</b>							
<b>23 Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	<b>23</b>							
<p><b>Caution.</b> 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>								