

**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 Instructions for Schedule J (Form 1040).**

OMB No. 1545-0074

2008
Attachment
Sequence No. **20**

Name(s) shown on return _____ Social security number (SSN) _____

1	Enter the taxable income from your 2008 Form 1040, line 43, or Form 1040NR, line 40			1	
2	Enter your elected farm income (see page J-2). 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 using the 2008 tax rates (see page J-2)			4	
5	If you used Schedule J to figure your tax for:				
	• 2007, enter the amount from your 2007 Schedule J, line 11.				
	• 2006 but not 2007, enter the amount from your 2006 Schedule J, line 15.				
	• 2005 but not 2006 or 2007, enter the amount from your 2005 Schedule J, line 3.				
	Otherwise, enter the taxable income from your 2005 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 page J-2.				
6	Divide the amount on line 2 by 3.0			5	
7	Combine lines 5 and 6. If zero or less, enter -0-			6	
8	Figure the tax on the amount on line 7 using the 2005 tax rates (see page J-4)			7	
9	If you used Schedule J to figure your tax for:				
	• 2007, enter the amount from your 2007 Schedule J, line 15.				
	• 2006 but not 2007, enter the amount from your 2006 Schedule J, line 3. Otherwise, enter the taxable income from your 2006 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 page J-6.				
10	Enter the amount from line 6			8	
11	Combine lines 9 and 10. If less than zero, enter as a negative amount			9	
12	Figure the tax on the amount on line 11 using the 2006 tax rates (see page J-7)			10	
13	If you used Schedule J to figure your tax for 2007, enter the amount from your 2007 Schedule J, line 3. Otherwise, enter the taxable income from your 2007 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 page J-9			11	
14	Enter the amount from line 6			12	
15	Combine lines 13 and 14. If less than zero, enter as a negative amount			13	
16	Figure the tax on the amount on line 15 using the 2007 tax rates (see page J-9)			14	
17	Add lines 4, 8, 12, and 16			15	
18	If you used Schedule J to figure your tax for:				
	• 2007, enter the amount from your 2007 Schedule J, line 12.				
	• 2006 but not 2007, enter the amount from your 2006 Schedule J, line 16.				
	• 2005 but not 2006 or 2007, enter the amount from your 2005 Schedule J, line 4.				
	Otherwise, enter the tax from your 2005 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.				
19	If you used Schedule J to figure your tax for:			16	
	• 2007, enter the amount from your 2007 Schedule J, line 16.				
	• 2006 but not 2007, enter the amount from your 2006 Schedule J, line 4.				
	Otherwise, enter the tax from your 2006 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.				
20	If you used Schedule J to figure your tax for 2007, enter the amount from your 2007 Schedule J, line 4. Otherwise, enter the tax from your 2007 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.			17	
				18	
				19	
				20	
				21	
21	Add lines 18 through 20			22	
22	Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41				

*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.

Caution. Your tax may be less if you figure it using the 2008 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.