

**SCHEDULE J  
(Form 1040)**

**Income Averaging for  
Farmers and Fishermen**

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **20**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.  
▶ Information about Schedule J and its separate instructions is at [www.irs.gov/schedulej](http://www.irs.gov/schedulej).

Name(s) shown on return

Social security number (SSN)

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>1</b>  | Enter the taxable income from your <b>2013</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>2013</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>• 2012, enter the amount from your 2012 Schedule J, line 11.</li> <li>• 2011 but not 2012, enter the amount from your 2011 Schedule J, line 15.</li> <li>• 2010 but not 2011 or 2012, enter the amount from your 2010 Schedule J, line 3.</li> </ul> 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>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>2010</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>• 2012, enter the amount from your 2012 Schedule J, line 15.</li> <li>• 2011 but not 2012, enter the amount from your 2011 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2011</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>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>2011</b> tax rates (see instructions) . . . . .  | <b>12</b> |  |  |
| <b>13</b> | If you used Schedule J to figure your tax for 2012, enter the amount from your 2012 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2012</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>2012</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> |           |
| <b>19</b> If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2012, enter the amount from your 2012 Schedule J, line 12.</li> <li>• 2011 but not 2012, enter the amount from your 2011 Schedule J, line 16.</li> <li>• 2010 but not 2011 or 2012, enter the amount from your 2010 Schedule J, line 4.</li> </ul> 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. | <b>19</b> |           |
| <b>20</b> If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2012, enter the amount from your 2012 Schedule J, line 16.</li> <li>• 2011 but not 2012, enter the amount from your 2011 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2011</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.  |           | <b>20</b> |
| <b>21</b> If you used Schedule J to figure your tax for 2012, enter the amount from your 2012 Schedule J, line 4. Otherwise, enter the tax from your <b>2012</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .   | <b>21</b> |           |
| *Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A.   |           |           |
| <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> |           |
| <b>Caution.</b> Your tax may be less if you figure it using the 2013 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.  |           |           |