SCHEDULE J (Form 1040) Department of the Treasury Internal Revenue Service (99)		Income Averaging for Farmers and Fishermen Attach to Form 1040. See Instructions for Schedule J (Form 1040).		OMB No. 1545-0074	
				Attachment Sequence No. 20	
					Name(s) shown on Form 1040
1	Enter the taxable	income from your 2004 Form 1040, line 42	1	i	
2		d farm income (see page J-1). Do not enter more than the amount on lin			
3		om line 1	3		
4		e amount on line 3. Use the <b>2004</b> Tax Table, Tax Computation Worksheet, Qualif ital Gain Tax Worksheet, or the Schedule D Tax Worksheet, whichever app			
5 6 7	from line 11 of you 2002 but not 2003 Schedule J. If you enter the amount enter the taxable in 1040A, line 25; or I Divide the amount	ule J to figure your tax for 2003, enter the amount ur 2003 Schedule J. If you used Schedule J for 3, enter the amount from line 15 of your 2002 used Schedule J for 2001 but not 2002 nor 2003, from line 3 of your 2001 Schedule J. Otherwise, ncome from your 2001 Form 1040, line 39; Form Form 1040EZ, line 6. If zero or less, see page J-2 t on line 2 by 3.0			
8		the amount on line 7 using <b>2001</b> tax rates (see page J-4)	8		
9 10 11	amount from line Schedule J for 20 of your 2002 Sch from your <b>2002</b> Fo 1040EZ, line 6. If Enter the amount	edule J to figure your tax for 2003, enter the e 15 of your 2003 Schedule J. If you used 02 but not 2003, enter the amount from line 3 edule J. Otherwise, enter the taxable income orm 1040, line 41; Form 1040A, line 27; or Form zero or less, see page J-499101011			
12		the amount on line 11 using <b>2002</b> tax rates (see page J-5)	12		
13 14 15	If you used Schedu from line 3 of your income from your 2 Form 1040EZ, line Enter the amount Combine lines 13 an	ule J to figure your tax for 2003, enter the amount   r 2003 Schedule J. Otherwise, enter the taxable   2003 Form 1040, line 40; Form 1040A, line 27; or   6. If zero or less, see page J-6   from line 6   14   15			
16 17		the amount on line 15 using <b>2003</b> tax rates (see page J-6)	. 17		
17 18	If you used Sche amount from line Schedule J for 20 of your 2002 Sch not 2002 nor 200 Schedule J. Other	and 16			
19	from line 16 of you 2002 but not 200 Schedule J. Other	ule J to figure your tax for 2003, enter the amount ur 2003 Schedule J. If you used Schedule J for 3, enter the amount from line 4 of your 2002 wise, enter the tax from your <b>2002</b> Form 1040, DA, line 28*; or Form 1040EZ, line 10			
20	line 4 of your 2003	e J to figure your tax for 2003, enter the amount from Schedule J. Otherwise, enter the tax from your <b>2003</b> Form 1040A, line 28*; or Form 1040EZ, line 10 <b>20</b>			
21	alternative minimum Add lines 18 throu	from Form 4972 or 8814 or from recapture of an education credit. Also, <b>do not</b> inclutax from Form 1040A. ugh 20	ude 21		

For Paperwork Reduction Act Notice, see Form 1040 instructions.