



Federal IRS Income Tax Form for Tax Year 2010 (1/1/2010-12/31/2010)

You can efile this tax form for Tax Year 2010 (Jan. 1, 2010 - Dec. 31, 2010) from Jan. 15, 2011 until October 17, 2011.

After October 15 until around December 15, you can prepare the current tax year's tax forms online, but the IRS will no longer accept tax returns via efile. After December 15 of the tax year, forms can only be prepared offline and will have to be mailed to the address listed on each tax form.

You can complete your back taxes or tax returns for previous tax years through an efile.com Tax Professional. Please [contact efile.com](#) for further information.

efile.com provides a wide range of [IRS Tax Publications and Tax Information](#).

View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).

[Estimate Federal Income Taxes for Free](#)--for [back taxes](#) or the for current tax year--with the [Federal Income Tax Calculator](#).

Download Federal IRS Tax Forms by Tax Year:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Year 2008, 2007, 2006, 2005, 2004](#)

Get [electronic filing support](#) and find [answers to your tax questions](#).

For further help with preparing or efilng your tax return, please [contact an efile.com tax representative](#).

**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

2010
Attachment
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your 2010 Form 1040, line 43, or Form 1040NR, line 41		1	
2a	Enter your elected farm income (see page J-2). 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 2010 tax rates (see page J-2)		4	
5	If you used Schedule J to figure your tax for: • 2009, enter the amount from your 2009 Schedule J, line 11. • 2008 but not 2009, enter the amount from your 2008 Schedule J, line 15. • 2007 but not 2008 or 2009, 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-2.	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 2007 tax rates (see page J-4)		8	
9	If you used Schedule J to figure your tax for: • 2009, enter the amount from your 2009 Schedule J, line 15. • 2008 but not 2009, 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 page J-7.	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 2008 tax rates (see page J-8)		12	
13	If you used Schedule J to figure your tax for 2009, 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 page J-11.	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 2009 tax rates (see page J-12)		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"> • 2009, enter the amount from your 2009 Schedule J, line 12. • 2008 but not 2009, enter the amount from your 2008 Schedule J, line 16. • 2007 but not 2008 or 2009, enter the amount from your 2007 Schedule J, line 4. <p>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.</p>	<table border="1"> <tr> <td data-bbox="917 317 966 346">19</td> <td data-bbox="966 317 1161 346"></td> <td data-bbox="1161 317 1218 346"></td> </tr> <tr> <td data-bbox="917 346 966 472"></td> <td data-bbox="966 346 1161 472"></td> <td data-bbox="1161 346 1218 472"></td> </tr> </table>	19						
19								
<p>20 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2009, enter the amount from your 2009 Schedule J, line 16. • 2008 but not 2009, 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="917 573 966 602">20</td> <td data-bbox="966 573 1161 602"></td> <td data-bbox="1161 573 1218 602"></td> </tr> <tr> <td data-bbox="917 602 966 682"></td> <td data-bbox="966 602 1161 682"></td> <td data-bbox="1161 602 1218 682"></td> </tr> </table>	20						
20								
<p>21 If you used Schedule J to figure your tax for 2009, enter the amount from your 2009 Schedule J, line 4. 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="917 798 966 827">21</td> <td data-bbox="966 798 1161 827"></td> <td data-bbox="1161 798 1218 827"></td> </tr> </table>	21						
21								
<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 2010 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>								