SCHEDULE J Income Averaging for				OMB No. 1545-0074	
(Form 1040) Department of the Treasury		► Attach to Form 1040 or Form 1040NR.		2007	
				Attachment	
-	See Instructions for Schedule J (Form 1040). ne(s) shown on return		Social secur	Sequence No. 20	
i van i	s(s) shown on return				
1	Enter the taxable	income from your 2007 Form 1040, line 43, or Form 1040NR, line 40 .	1	i	
2		d farm income (see page J-1). Do not enter more than the amount on line			
3			3		
4		ne amount on line 3 using the 2007 tax rates (see page J-2)	. 4		
5	•	ule J to figure your tax for:			
J		amount from your 2006 Schedule J, line 11.			
		, enter the amount from your 2005 Schedule J, line 15.			
		05 or 2006, enter the amount from your 2004 5			
	Schedule J, line				
		ne taxable income from your 2004 Form 1040,			
		A, line 27; Form 1040EZ, line 6; or Form 1040NR,			
6	line 39. If zero or le				
6 7					
7			8		
8		the amount on line 7 using the 2004 tax rates (see page J-3)			
9		dule J to figure your tax for: amount from your 2006 Schedule J, line 15.			
		2006, enter the amount from your 2005			
	Schedule J, line				
		he taxable income from your 2005 Form 1040,			
		40A, line 27; Form 1040EZ, line 6; or Form			
		If zero or less, see page J-5.			
10		from line 6			
11			12		
12	Figure the tax on	the amount on line 11 using the 2005 tax rates (see page J-6)	. 12		
13		Ile J to figure your tax for 2006, enter the amount			
	•	edule J, line 3. Otherwise, enter the taxable income			
		n 1040, line 43; Form 1040A, line 27; Form 1040EZ,			
		0NR, line 40. If zero or less, see page J-8 13			
14		from line 6			
15		nd 14. If less than zero, enter as a negative amount 15	10		
16	•	the amount on line 15 using the 2006 tax rates (see page J-8)	. 16		
17		, and 16	. 1/		
18		ule J to figure your tax for: amount from your 2006 Schedule J, line 12.			
		06, enter the amount from your 2005			
	Schedule J, line	16			
		05 or 2006, enter the amount from your 2004			
	Schedule J, line				
		he tax from your 2004 Form 1040, line 43;*			
19		s;* Form 1040EZ, line 10; or Form 1040NR, line 40.* J lule J to figure your tax for:			
19		amount from your 2006 Schedule J, line 16.			
	 2005 but not 20 	106, enter the amount from your 2005			
	Schedule J, line	4. }			
		he tax from your 2005 Form 1040, line 44;*			
		B;* Form 1040EZ, line 10; or Form 1040NR, line 41.* J			
20		J to figure your tax for 2006, enter the amount from your			
		4. Otherwise, enter the tax from your 2006 Form 1040, line 28 ^{,*} Form 1040F7 line 11 [,] or Form 1040NB line 41 [*]			
		tax from Form 8814 or 4972 or from recapture of an education credit. Also, do no	t		
•		ninimum tax from Form 1040A.	01		
21	Add lines 18 throu	•	. 21 1 22		
22		from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 4			
		nay be less if you figure it using the 2007 Tax Table, Tax Computation Workshee s and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attac			
		you are using it to figure your tax.			

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.