1 Enter the taxable income from your 2003 Form 1040, line 40
2 Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1
3 Subtract line 2 from line 1
4 Figure the tax on the amount on line 3. Use the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D, whichever applies

5 If you used Schedule J to figure your tax for 2002, enter the amount from line 11 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2
6 Divide the amount on line 2 by 3.0
7 Combine lines 5 and 6 . If zero or less, enter $-0-$
8 Figure the tax on the amount on line 7 using 2000 tax rates (see page J-3)
9 If you used Schedule J to figure your tax for 2002, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-4.
10 Enter the amount from line 6
11 Combine lines 9 and 10. If less than zero, enter as a negative amount
12 Figure the tax on the amount on line 11 using 2001 tax rates (see page J -5)
13 If you used Schedule J to figure your tax for 2002, enter the amount from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6 . If zero or less, see page J-7
14 Enter the amount from line 6
15 Combine lines 13 and 14 . If less than zero, enter as a negative amount
16 Figure the tax on the amount on line 15 using 2002 tax rates (see page J-8)
17 Add lines 4, 8, 12, and 16
18 If you used Schedule J to figure your tax for 2002, enter the amount from line 12 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10
19 If you used ScheduleJ to figure your tax for 2002, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40 *, Form 1040A, line 26*, or Form 1040EZ, line 11
20 If you used ScheduleJ to figure your tax for 2002, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 Form 1040, line 42*, Form 1040A, line $28^{*}$; or Form 1040EZ, line 10


