

Attach to Form N-11 or N-15

Name	Social Security Number
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1. Enter the taxable income from your 2008 Form N-11, line 25 or Form N-15, line 43	1	
2. Enter your electd farm income . Do not enter more than the amount on line 1. (See Instructions)	2	
3. Line 1 minus line 2.	3	
4. Figure the tax on the amount on line 3 using the 2008 tax rates. (See Instructions)	4	
5. If you used Form N-168 to figure your tax for:		
• 2007, enter the amount from your 2007 Form N-168, line 11.		
• 2006 but not 2007, enter the amount from your 2006 Form N-168, line 15.		
• 2005 but not 2006 or 2007, enter the amount from your 2005 Form N-168, line 3.		
Otherwise, enter the taxable income from your 2005 Form N-11, line 25; Form N-12, line 41; or Form N-15, line 43. If zero or less, see Instructions.....	5	
6. Divide the amount on line 2 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 2005 tax rates. (See Instructions)	8	
9. If you used Form N-168 to figure your tax for:		
• 2007, enter the amount from your 2007 Form N-168, line 15.		
• 2006 but not 2007, enter the amount from your 2006 Form N-168, line 3.		
Otherwise, enter the taxable income from your 2006 Form N-11, line 25; Form N-12, line 40; or Form N-15, line 42. If zero or less, see Instructions	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 2006 tax rates. (See Instructions)	12	
13. If you used Form N-168 to figure your tax for 2007, enter the amount from your 2007 Form N-168, line 3. Otherwise, enter the taxable income from your 2007 Form N-11, line 25 or Form N-15, line 43. If zero or less, see Instructions	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 2007 tax rates. (See Instructions)	16	
17. Add lines 4, 8, 12, and 16.....	17	
18. If you used Form N-168 to figure your tax for:		
• 2007, enter the amount from your 2007 Form N-168, line 12.		
• 2006 but not 2007, enter the amount from your 2006 Form N-168, line 16.		
• 2005 but not 2006 or 2007, enter the amount from your 2005 Form N-168, line 4.		
Otherwise, enter the tax from your 2005 Form N-11, line 26; Form N-12, line 42; or Form N-15, line 44. (See Instructions).....	18	
19. If you used Form N-168 to figure your tax for:		
• 2007, enter the amount from your 2007 Form N-168, line 16.		
• 2006 but not 2007, enter the amount from your 2006 Form N-168, line 4.		
Otherwise, enter the tax from your 2006 Form N-11, line 26; Form N-12, line 41; or Form N-15, line 43. (See Instructions).....	19	
20. If you used Form N-168 to figure your tax for 2007, enter the amount from your 2007 Form N-168, line 4. Otherwise, enter the tax from your 2007 Form N-11, line 26 or Form N-15, line 44. (See Instructions)	20	
21. Add lines 18 through 20	21	
22. Tax. Line 17 minus line 21. Also include this amount in the total tax on Form N-11, line 26 or Form N-15, line 44.	22	
Caution. Your tax may be less if you figure it using the 2008 Tax Table, Tax Rate Schedules, or Capital Gains Tax Worksheet. Attach Form N-168 only if you are using it to figure your tax.		