

Name	Social Security Number
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1.	Enter the taxable income from your 2025 Form N-11, line 26; or Form N-15, line 43.....	1	
2.	Enter your elected 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 2025 tax rates. (See Instructions).....	4	
5.	If you used Form N-168 to figure your tax for: • 2024, enter the amount from your 2024 Form N-168, line 11. • 2023 but not 2024, enter the amount from your 2023 Form N-168, line 15. • 2022 but not 2023 or 2024, enter the amount from your 2022 Form N-168, line 3. Otherwise, enter the taxable income from your 2022 Form N-11, line 26; 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 2022 tax rates. (See Instructions)	8	
9.	If you used Form N-168 to figure your tax for: • 2024, enter the amount from your 2024 Form N-168, line 15. • 2023 but not 2024, enter the amount from your 2023 Form N-168, line 3. Otherwise, enter the taxable income from your 2023 Form N-11, line 26; or Form N-15, line 43. 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 2023 tax rates. (See Instructions)	12	
13.	If you used Form N-168 to figure your tax for 2024, enter the amount from your 2024 Form N-168, line 3. Otherwise, enter the taxable income from your 2024 Form N-11, line 26; 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 2024 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: • 2024, enter the amount from your 2024 Form N-168, line 12. • 2023 but not 2024, enter the amount from your 2023 Form N-168, line 16. • 2022 but not 2023 or 2024, enter the amount from your 2022 Form N-168, line 4. Otherwise, enter the tax from your 2022 Form N-11, line 27; or Form N-15, line 44. (See Instructions).....	18	
19.	If you used Form N-168 to figure your tax for: • 2024, enter the amount from your 2024 Form N-168, line 16. • 2023 but not 2024, enter the amount from your 2023 Form N-168, line 4. Otherwise, enter the tax from your 2023 Form N-11, line 27; or Form N-15, line 44. (See Instructions).....	19	
20.	If you used Form N-168 to figure your tax for 2024, enter the amount from your 2024 Form N-168, line 4. Otherwise, enter the tax from your 2024 Form N-11, line 27; 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 27; or Form N-15, line 44 Caution. Your tax may be less if you figure it using the 2025 Tax Table, Tax Rate Schedules, or Capital Gains Tax Worksheet. Attach Form N-168 only if you are using it to figure your tax.	22	



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