

This form shall be used by a surviving spouse to disclaim a prior election by retired farmer or eligible individual to exclude certain capital gains or income from a farm tenancy agreement.

Name(s): \_\_\_\_\_ Social Security Number (SSN): \_\_\_\_\_

1. Name of retired farmer or eligible individual: \_\_\_\_\_
2. SSN of retired farmer or eligible individual: \_\_\_\_\_
3. What was the election made by the retired farmer or eligible individual?  
 Capital Gain       Income from farm tenancy agreement
4. Enter the end date of the tax year the election was made: \_\_\_\_\_
5. Did you exclude any income pursuant to the election made by the deceased spouse?  
 Yes      Enter the amount: \$ \_\_\_\_\_  
 No
6. Do you want to disclaim the prior election made by the retired farmer or eligible individual?  
 Yes  
 No

By signing below, I agree that I understand that this election is irrevocable and I agree to amend any prior return that was filed after the deceased spouse's final return that excluded income pursuant to an election made by the deceased spouse to include that income in the taxable income for that return and pay any resulting taxes, penalties, or interest. I declare under penalties of perjury or false certificate, that I have examined this document, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Include this form with your IA 1040.

