

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Farm Income Averaging

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

1999

Attachment
Sequence No. **20**

Name(s) shown on Form 1040		Social security number (SSN)	
1	Enter your taxable income from Form 1040, line 39	1	
2	Enter your elected farm income (see page J-1).	2	
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Figure the tax on the amount on line 3. Use the 1999 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D, whichever applies	4	
5	If you used Schedule J to figure your tax for 1998, enter the amount from line 11 of that Schedule J. Otherwise, enter the taxable income (but not less than zero) from your 1996 Form 1040, line 37; Form 1040A, line 22; or Form 1040EZ, line 6	5	
6	Divide the amount on line 2 by 3.0	6	
7	Add lines 5 and 6	7	
8	Figure the tax on the amount on line 7. Use the 1996 Tax Rate Schedules or Capital Gain Tax Worksheet, whichever applies (see page J-2).	8	
9	If you used Schedule J to figure your tax for 1998, enter the amount from line 15 of that Schedule J. Otherwise, enter the taxable income (but not less than zero) from your 1997 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 6	9	
10	Enter the amount from line 6	10	
11	Add lines 9 and 10	11	
12	Figure the tax on the amount on line 11. Use the 1997 Tax Rate Schedules or Schedule D, whichever applies (see page J-3).	12	
13	If you used Schedule J to figure your tax for 1998, enter the amount from line 3 of that Schedule J. Otherwise, enter the taxable income (but not less than zero) from your 1998 Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6	13	
14	Enter the amount from line 6	14	
15	Add lines 13 and 14	15	
16	Figure the tax on the amount on line 15. Use the 1998 Tax Rate Schedules or Schedule D, whichever applies (see page J-4).	16	
17	Add lines 4, 8, 12, and 16	17	
18	If you used Schedule J to figure your tax for 1998, enter the amount from line 12 of that Schedule J. Otherwise, enter the tax from your 1996 Form 1040, line 38*; Form 1040A, line 23; or Form 1040EZ, line 10	18	
19	If you used Schedule J to figure your tax for 1998, enter the amount from line 16 of that Schedule J. Otherwise, enter the tax from your 1997 Form 1040, line 39*; Form 1040A, line 23; or Form 1040EZ, line 10	19	
20	If you used Schedule J to figure your tax for 1998, enter the amount from line 4 of that Schedule J. Otherwise, enter the tax from your 1998 Form 1040, line 40*; Form 1040A, line 25; or Form 1040EZ, line 10	20	
* Caution. Do not include any amount from Form 4972 or 8814.			
21	Add lines 18 through 20	21	
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 40	22	
Caution. Your tax may be less if you figure it using the 1999 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.			

