

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to www.irs.gov/ScheduleJ for instructions and the latest information.

OMB No. 1545-0074

2017
Attachment
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your 2017 Form 1040, line 43, or Form 1040NR, line 41	1		
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1	2a		
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1	3		
4	Figure the tax on the amount on line 3 using the 2017 tax rates (see instructions)	4		
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2016, enter the amount from your 2016 Schedule J, line 11. • 2015 but not 2016, enter the amount from your 2015 Schedule J, line 15. • 2014 but not 2015 or 2016, enter the amount from your 2014 Schedule J, line 3. Otherwise, enter the taxable income from your 2014 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on line 2a 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 2014 tax rates (see instructions)	8		
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2016, enter the amount from your 2016 Schedule J, line 15. • 2015 but not 2016, enter the amount from your 2015 Schedule J, line 3. Otherwise, enter the taxable income from your 2015 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. 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 2015 tax rates (see instructions)	12		
13	If you used Schedule J to figure your tax for 2016, enter the amount from your 2016 Schedule J, line 3. Otherwise, enter the taxable income from your 2016 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. 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 2016 tax rates (see instructions)	16		
17	Add lines 4, 8, 12, and 16	17		

18 Amount from line 17	18	
19 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2016, enter the amount from your 2016 Schedule J, line 12. • 2015 but not 2016, enter the amount from your 2015 Schedule J, line 16. • 2014 but not 2015 or 2016, enter the amount from your 2014 Schedule J, line 4. Otherwise, enter the tax from your 2014 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	19	
20 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2016, enter the amount from your 2016 Schedule J, line 16. • 2015 but not 2016, enter the amount from your 2015 Schedule J, line 4. Otherwise, enter the tax from your 2015 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	20	
21 If you used Schedule J to figure your tax for 2016, enter the amount from your 2016 Schedule J, line 4. Otherwise, enter the tax from your 2016 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .	21	
* Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A.		
22 Add lines 19 through 21	22	
23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23	
Caution: Your tax may be less if you figure it using the 2017 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.		