



## **Caution: *DRAFT—NOT FOR FILING***

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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

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**SCHEDULE J  
(Form 1040)**

**Income Averaging for  
Farmers and Fishermen**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **20**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.  
▶ Go to [www.irs.gov/ScheduleJ](http://www.irs.gov/ScheduleJ) for instructions and the latest information.

Name(s) shown on return

Social security number (SSN)

<b>1</b>	Enter the taxable income from your <b>2018</b> Form 1040, line 10, or Form 1040NR, line 41 . . . . .	<b>1</b>		
<b>2a</b>	Enter your <b>electd farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1	<b>2a</b>		
<b>Capital gain included on line 2a:</b>				
<b>b</b>	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	<b>2b</b>		
<b>c</b>	Unrecaptured section 1250 gain . . . . .	<b>2c</b>		
<b>3</b>	Subtract line 2a from line 1 . . . . .	<b>3</b>		
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2018</b> tax rates (see instructions) . . . . .	<b>4</b>		
<b>5</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2017, enter the amount from your 2017 Schedule J, line 11.</li> <li>• 2016 but not 2017, enter the amount from your 2016 Schedule J, line 15.</li> <li>• 2015 but not 2016 or 2017, enter the amount from your 2015 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2015</b> 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.	<b>5</b>		
<b>6</b>	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	<b>6</b>		
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	<b>7</b>		
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2015</b> tax rates (see instructions) . . . . .	<b>8</b>		
<b>9</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2017, enter the amount from your 2017 Schedule J, line 15.</li> <li>• 2016 but not 2017, enter the amount from your 2016 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2016</b> 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.	<b>9</b>		
<b>10</b>	Enter the amount from line 6 . . . . .	<b>10</b>		
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount	<b>11</b>		
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2016</b> tax rates (see instructions) . . . . .	<b>12</b>		
<b>13</b>	If you used Schedule J to figure your tax for 2017, enter the amount from your 2017 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2017</b> 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 . . . . .	<b>13</b>		
<b>14</b>	Enter the amount from line 6 . . . . .	<b>14</b>		
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount	<b>15</b>		
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2017</b> tax rates (see instructions) . . . . .	<b>16</b>		
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .	<b>17</b>		

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<b>18</b> Amount from line 17 . . . . .	<b>18</b>	
<b>19</b> If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2017, enter the amount from your 2017 Schedule J, line 12.</li> <li>• 2016 but not 2017, enter the amount from your 2016 Schedule J, line 16.</li> <li>• 2015 but not 2016 or 2017, enter the amount from your 2015 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2015</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	<b>19</b>	
<b>20</b> If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2017, enter the amount from your 2017 Schedule J, line 16.</li> <li>• 2016 but not 2017, enter the amount from your 2016 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2016</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	<b>20</b>	
<b>21</b> If you used Schedule J to figure your tax for 2017, enter the amount from your 2017 Schedule J, line 4. Otherwise, enter the tax from your <b>2017</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .	<b>21</b>	
* <b>Only</b> include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). <b>Do not</b> include alternative minimum tax from Form 1040A.	<b>22</b>	
<b>22</b> Add lines 19 through 21 . . . . .	<b>22</b>	
<b>23 Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 11; or Form 1040NR, line 42	<b>23</b>	
<b>Caution:</b> Your tax may be less if you figure it using the 2018 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.		