

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Farm Income Averaging

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2000
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 , but not more than the amount on line 1. See page J-1	2	
3	Subtract line 2 from line 1	3	
4	Figure the tax on the amount on line 3. Use the 2000 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 1999, enter the amount from line 11 of your 1999 Schedule J. If you did not use Schedule J for 1999 but you did use Schedule J for 1998, enter the amount from line 15 of your 1998 Schedule J. Otherwise, enter the taxable income from your 1997 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 6. If zero or less, see page J-2	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 1997 tax rates. See page J-3	8	
9	If you used Schedule J to figure your tax for 1999, enter the amount from line 15 of your 1999 Schedule J. If you did not use Schedule J for 1999 but you did use Schedule J for 1998, enter the amount from line 3 of your 1998 Schedule J. Otherwise, enter the taxable income from your 1998 Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-4	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 1998 tax rates. See page J-5	12	
13	If you used Schedule J to figure your tax for 1999, enter the amount from line 3 of your 1999 Schedule J. Otherwise, enter the taxable income from your 1999 Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-6	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 1999 tax rates. See page J-7	16	
17	Add lines 4, 8, 12, and 16	17	
18	If you used Schedule J to figure your tax for 1999, enter the amount from line 12 of your 1999 Schedule J. If you did not use Schedule J for 1999 but you did use Schedule J for 1998, enter the amount from line 16 of your 1998 Schedule J. Otherwise, enter the tax from your 1997 Form 1040, line 39*; Form 1040A, line 23; or Form 1040EZ, line 10	18	
19	If you used Schedule J to figure your tax for 1999, enter the amount from line 16 of your 1999 Schedule J. If you did not use Schedule J for 1999 but you did use Schedule J for 1998, enter the amount from line 4 of your 1998 Schedule J. Otherwise, enter the tax from your 1998 Form 1040, line 40*; Form 1040A, line 25; or Form 1040EZ, line 10	19	
20	If you used Schedule J to figure your tax for 1999, enter the amount from line 4 of your 1999 Schedule J. Otherwise, enter the tax from your 1999 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 2000 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.			

