

**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 <b>elected farm income</b> , 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 <b>2000</b> 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 <b>1997</b> 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 <b>line 2</b> 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 <b>1997</b> 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 <b>1998</b> 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 <b>1998</b> 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 <b>1999</b> 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 <b>1999</b> 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 <b>1997</b> 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 <b>1998</b> 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 <b>1999</b> 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		
<b>Caution.</b> 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.				

