| SCHEDULE J<br>(Form 1040)                              |  | Farm Income Averaging<br>► Attach to Form 1040.   |                       |                  | OMB No. 1545-0074             |
|--|--|---|-----------------------|------------------|-------------------------------|
|  |  |   |                       |                  | 1999                          |
| Department of the Treasury<br>Internal Revenue Service |  | <ul> <li>See Instructions for Schedule J (Form 1040).</li> </ul>  |                       |                  | Attachment<br>Sequence No. 20 |
|  |  |   | Social securi         | ity number (SSN) |                               |
|  |  |   |                       |                  |                               |
| 1  | Enter your taxable   | e income from Form 1040, line 39  |                       | . 1              |                               |
| 2  | Enter your elected   | d farm income (see page J-1)  |                       | . 2              |                               |
| 3  | Subtract line 2 fro  | m line 1. If zero or less, enter -0-  |                       | . 3              |                               |
| 4  |  | the amount on line 3. Use the <b>1999</b> Tax Table, Tate, or Schedule D, whichever applies   | x Rate Schedules, Cap |                  |                               |
| 5<br>6<br>7  | from line 11 of that<br>(but not less than<br>1040A, line 22; or<br>Divide the amount  | ule J to figure your tax for 1998, enter the amount<br>t Schedule J. Otherwise, enter the taxable income<br>zero) from your <b>1996</b> Form 1040, line 37; Form<br>Form 1040EZ, line 6 | 5<br>6<br>7           |                  |                               |
| 8  | Figure the tax on t  | the amount on line 7. Use the <b>1996</b> Tax Rate Sche<br>ever applies (see page J-2)  |                       |                  |                               |
| 9<br>10<br>11  | from line 15 of that<br>(but not less than<br>1040A, line 22; or<br>Enter the amount<br>Add lines 9 and 10                   |   | 9<br>10<br>11         |                  |                               |
| 12   |  | the amount on line 11. Use the <b>1997</b> Tax Rate S (see page J-3)  |                       | D, <b>12</b>     |                               |
| 13<br>14<br>15<br>16                                   | from line 3 of that<br>(but not less than<br>1040A, line 24; or<br>Enter the amount<br>Add lines 13 and<br>Figure the tax on | ule J to figure your tax for 1998, enter the amount<br>Schedule J. Otherwise, enter the taxable income<br>zero) from your <b>1998</b> Form 1040, line 39; Form<br>Form 1040EZ, line 6   |                       |                  |                               |
|  | whichever applies  | (see page J-4)  |                       | . 16             |                               |
| 17   | Add lines 4, 8, 12,  | , and 16  |                       | . 17             |                               |
| 18   | from line 12 of tha<br><b>1996</b> Form 1040,  | ule J to figure your tax for 1998, enter the amount<br>at Schedule J. Otherwise, enter the tax from your<br>line 38*; Form 1040A, line 23; or Form 1040EZ,                              | 18                    |                  |                               |
| 19   | from line 16 of tha<br><b>1997</b> Form 1040,  | ule J to figure your tax for 1998, enter the amount<br>at Schedule J. Otherwise, enter the tax from your<br>line 39*; Form 1040A, line 23; or Form 1040EZ,                              | 19                    |                  |                               |
| 20   | from line 4 of that<br>1998 Form 1040,   | ule J to figure your tax for 1998, enter the amount<br>t Schedule J. Otherwise, enter the tax from your<br>line 40*; Form 1040A, line 25; or Form 1040EZ,                               | 20                    |                  |                               |
|  | *Caution. Do not include any amount from Form 4972 or 8814.  |   |                       |                  |                               |
| 21<br>22   | Subtract line 21 fr<br>Caution. Your tax   | ugh 20  | 40, line 40           |                  |                               |