

**SCHEDULE J  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Farm Income Averaging**

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

**1998**

Attachment  
Sequence No. **50**

Name(s) shown on Form 1040			Social security number (SSN)
1 Enter your taxable income from Form 1040, line 39 . . . . .	<b>1</b>		
2 Enter your <b>elected farm income</b> (see page J-1). . . . .	<b>2</b>		
3 Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>		
4 Figure the tax on the amount on line 3. Use the <b>1998</b> Tax Table, Tax Rate Schedules, or Schedule D, whichever applies . . . . .	<b>4</b>		
5 Enter the taxable income from your <b>1995</b> Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 6; or Form 1040-T, line 25 . . . . .	<b>5</b>		
6 Divide the amount on <b>line 2</b> by 3.0 . . . . .	<b>6</b>		
7 Add lines 5 and 6 . . . . .	<b>7</b>		
8 Figure the tax on the amount on line 7. Use the <b>1995</b> Tax Rate Schedules or Capital Gain Tax Worksheet, whichever applies (see page J-2) . . . . .	<b>8</b>		
9 Enter the taxable income from your <b>1996</b> Form 1040, line 37; Form 1040A, line 22; or Form 1040EZ, line 6 . . . . .	<b>9</b>		
10 Enter the amount from line 6 . . . . .	<b>10</b>		
11 Add lines 9 and 10 . . . . .	<b>11</b>		
12 Figure the tax on the amount on line 11. Use the <b>1996</b> Tax Rate Schedules or Capital Gain Tax Worksheet, whichever applies (see page J-3) . . . . .	<b>12</b>		
13 Enter the taxable income from your <b>1997</b> Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 6 . . . . .	<b>13</b>		
14 Enter the amount from line 6 . . . . .	<b>14</b>		
15 Add lines 13 and 14 . . . . .	<b>15</b>		
16 Figure the tax on the amount on line 15. Use the <b>1997</b> Tax Rate Schedules or Schedule D, whichever applies (see page J-4) . . . . .	<b>16</b>		
17 Add lines 4, 8, 12, and 16 . . . . .	<b>17</b>		
18 Enter the tax from your <b>1995</b> Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 10; or Form 1040-T, line 26 . . . . .	<b>18</b>		
19 Enter the tax from your <b>1996</b> Form 1040, line 38*; Form 1040A, line 23; or Form 1040EZ, line 10 . . . . .	<b>19</b>		
20 Enter the tax from your <b>1997</b> Form 1040, line 39*; Form 1040A, line 23; or Form 1040EZ, line 10 . . . . .	<b>20</b>		
<i>*Caution: Do not include any amount from Form 4972 or 8814.</i>			
21 Add lines 18 through 20 . . . . .	<b>21</b>		
22 Subtract line 21 from line 17. If the result is less than the tax figured on the taxable income on line 1 above using the <b>1998</b> Tax Table, Tax Rate Schedules, or Schedule D, also include on Form 1040, line 40 . . . . .	<b>22</b>		

