SCHEDULE J (Form 1040)		Farm Income Averaging ► Attach to Form 1040.			OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		See Instructions for Schedule J (Form 1040).			Attachment Sequence No. 50
	e(s) shown on Form 1040			Social securi	ty number (SSN)
1	Enter your taxable	e income from Form 1040, line 39		. 1	
2	Enter your elected farm income (see page J-1).			. 2	
3	Subtract line 2 from line 1. If zero or less, enter -0			. 3	
4	Figure the tax on Schedule D, which	the amount on line 3. Use the <b>1998</b> Tax Table never applies			
5 6	1040A, line 22; Fo	ncome from your <b>1995</b> Form 1040, line 37; Form frm 1040EZ, line 6; or Form 1040-T, line 25 t on <b>line 2</b> by 3.0	5		
7	Add lines 5 and 6		7		
8	Figure the tax on the amount on line 7. Use the 1995 Tax Rate Schedules or Capital Gain Tax   Worksheet, whichever applies (see page J-2)				
9		income from your <b>1996</b> Form 1040, line 37; Form Form 1040EZ, line 6	9		
10		from line 6	10		
11	Add lines 9 and 10	0	11		
12		the amount on line 11. Use the <b>1996</b> Tax Rate S hichever applies (see page J-3)			
13 14	1040A, line 22; or	income from your <b>1997</b> Form 1040, line 38; Form Form 1040EZ, line 6	13 14		
15	Add lines 13 and	14	15		
16		the amount on line 15. Use the <b>1997</b> Tax Rate 5 (see page J-4)			
17	Add lines 4, 8, 12,	, and 16		. 17	
18		your <b>1995</b> Form 1040, line 38; Form 1040A, line line 10; or Form 1040-T, line 26	18		
19	Enter the tax from	your <b>1996</b> Form 1040, line 38*; Form 1040A, line EZ, line 10	19		
20	23; or Form 1040	your <b>1997</b> Form 1040, line 39*; Form 1040A, line EZ, line 10	20		
	*Caution: Do not	include any amount from Form 4972 or 8814.			
21	Add lines 18 throu	ıgh 20		. 21	
22		rom line 17. If the result is less than the tax figur sing the <b>1998</b> Tax Table, Tax Rate Schedules, or e 40	Schedule D, also inclu	de	

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