

**SCHEDULE J**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service (99)

**Income Averaging for  
Farmers and Fishermen**

▶ Attach to Form 1040, Form 1040-SR, or Form 1040-NR.

▶ Go to [www.irs.gov/ScheduleJ](http://www.irs.gov/ScheduleJ) for instructions and the latest information.

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

<b>1</b>	Enter the taxable income from your <b>2019</b> Form 1040 or 1040-SR, line 11b, or Form 1040-NR, line 41. . . . .		<b>1</b>
<b>2a</b>	Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1. . . . .		<b>2a</b>
	<b>Capital gain included on line 2a:</b>		
<b>b</b>	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	<b>2b</b>	
<b>c</b>	Unrecaptured section 1250 gain . . . . .	<b>2c</b>	
<b>3</b>	Subtract line 2a from line 1 . . . . .		<b>3</b>
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2019</b> tax rates (see instructions) . . . . .		<b>4</b>
<b>5</b>	If you used Schedule J to figure your tax for: • 2018, enter the amount from your 2018 Schedule J, line 11. • 2017 but not 2018, enter the amount from your 2017 Schedule J, line 15. • 2016 but not 2017 or 2018, enter the amount from your 2016 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2016</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions.	<b>5</b>	
<b>6</b>	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	<b>6</b>	
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	<b>7</b>	
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2016</b> tax rates (see instructions). . . . .		<b>8</b>
<b>9</b>	If you used Schedule J to figure your tax for: • 2018, enter the amount from your 2018 Schedule J, line 15. • 2017 but not 2018, enter the amount from your 2017 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2017</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions.	<b>9</b>	
<b>10</b>	Enter the amount from line 6 . . . . .	<b>10</b>	
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .	<b>11</b>	
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2017</b> tax rates (see instructions). . . . .		<b>12</b>
<b>13</b>	If you used Schedule J to figure your tax for 2018, enter the amount from your 2018 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2018</b> Form 1040, line 10; Form 1040-NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from line 6 . . . . .	<b>14</b>	
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .	<b>15</b>	
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2018</b> tax rates (see instructions). . . . .		<b>16</b>
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .		<b>17</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule J (Form 1040 or 1040-SR) 2019