

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Income Averaging for
Farmers and Fishermen**

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleJ for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your 2022 Form 1040, 1040-SR, or 1040-NR, line 15	1	
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1	2a	
Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b	
c	Unrecaptured section 1250 gain	2c	
3	Subtract line 2a from line 1	3	
4	Figure the tax on the amount on line 3 using the 2022 tax rates (see instructions)	4	
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2021, enter the amount from your 2021 Schedule J, line 11. • 2020 but not 2021, enter the amount from your 2020 Schedule J, line 15. • 2019 but not 2020 or 2021, enter the amount from your 2019 Schedule J, line 3. Otherwise, enter the taxable income from your 2019 Form 1040, line 11b; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions.	5	
6	Divide the amount on line 2a 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 the 2019 tax rates (see instructions)	8	
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2021, enter the amount from your 2021 Schedule J, line 15. • 2020 but not 2021, enter the amount from your 2020 Schedule J, line 3. Otherwise, enter the taxable income from your 2020 Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions.	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 the 2020 tax rates (see instructions)	12	
13	If you used Schedule J to figure your tax for 2021, enter the amount from your 2021 Schedule J, line 3. Otherwise, enter the taxable income from your 2021 Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions	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 the 2021 tax rates (see instructions)	16	
17	Add lines 4, 8, 12, and 16	17	

<p>18 Amount from line 17</p>	18	
<p>19 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2021, enter the amount from your 2021 Schedule J, line 12. • 2020 but not 2021, enter the amount from your 2020 Schedule J, line 16. • 2019 but not 2020 or 2021, enter the amount from your 2019 Schedule J, line 4. <p>Otherwise, enter the tax from your 2019 Form 1040, line 12a; Form 1040-NR, line 42;* or Form 1040-NR-EZ, line 15.</p>	19	
<p>20 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2021, enter the amount from your 2021 Schedule J, line 16. • 2020 but not 2021, enter the amount from your 2020 Schedule J, line 4. <p>Otherwise, enter the tax from your 2020 Form 1040, 1040-SR, or 1040-NR, line 16.</p>	20	
<p>21 If you used Schedule J to figure your tax for 2021, enter the amount from your 2021 Schedule J, line 4. Otherwise, enter the tax from your 2021 Form 1040, 1040-SR, or 1040-NR,* line 16</p> <p>* Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions).</p>	21	
<p>22 Add lines 19 through 21</p>	22	
<p>23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16</p> <p>Caution: Your tax may be less if you figure it using the 2022 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>	23	