## **FORM** N-168 (REV. 2018)

## Income Averaging for Farmers and Fishermen

Attach to Form N-11 or N-15

Name			Social S	Social Security Number		
1.	Enter the taxable income from your <b>2018</b> Form N-11, line 26; or Form N-15, line 43			1		
2.	Enter your <b>elected farm income. Do not</b> enter more than the amount on line 1. (See			2		
3.	Line 1 minus line 2			3		
4.	Figure the tax on the amount on line 3 using the 2018 tax rates. (See Instructions)		Г	4		
5.	If you used Form N-168 to figure your tax for:					
	• 2017, enter the amount from your 2017 Form N-168, line 11.				Place	
	• 2016 but not 2017, enter the amount from your 2016 Form N-168, line 15.				QR Code	
	• 2015 but not 2016 or 2017, enter the amount from your 2015 Form N-168, line 3.				Here	
	Otherwise, enter the taxable income from your <b>2015</b> Form N-11, line 26;					
	or Form N-15, line 43. If zero or less, see Instructions	5				
6.	Divide the amount on line 2 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 <b>2015</b> tax rates. (See Instructions)			8		
9.	If you used Form N-168 to figure your tax for:					
	• 2017, enter the amount from your 2017 Form N-168, line 15.					
	• 2016 but not 2017, enter the amount from your 2016 Form N-168, line 3.					
	Otherwise, enter the taxable income from your <b>2016</b> Form N-11, line 26; or					
	Form N-15, line 43. 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				
10	Figure the tay on the amount on line 11 using the 2016 tay rates (See Instructions)			12		
12.				12		
13.	If you used Form N-168 to figure your tax for 2017, enter the amount from your 2017 Form N-168, line 3. Otherwise, enter the taxable income					
	•					
	from your <b>2017</b> Form N-11, line 26; or Form N-15, line 43. If zero or less,	12				
1/	see Instructions.	13				
14.		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 ${\bf 2017}$ tax rates. (See Instructions) .			16		
17.	Add lines 4, 8, 12, and 16			17		
18.	If you used Form N-168 to figure your tax for:					
	• 2017, enter the amount from your 2017 Form N-168, line 12.					
	• 2016 but not 2017, enter the amount from your 2016 Form N-168, line 16.					
	• 2015 but not 2016 or 2017, enter the amount from your 2015 Form N-168, line 4.					
	Otherwise, enter the tax from your 2015 Form N-11, line 27; or Form N-15,					
	line 44. (See Instructions)	18				
19.	If you used Form N-168 to figure your tax for:					
	• 2017, enter the amount from your 2017 Form N-168, line 16.					
	• 2016 but not 2017, enter the amount from your 2016 Form N-168, line 4.					
	Otherwise, enter the tax from your 2016 Form N-11, line 27; or Form N-15,					
	line 44. (See Instructions)	19				
20.	If you used Form N-168 to figure your tax for 2017, enter the amount					
	from your 2017 Form N-168, line 4. Otherwise, enter the tax from your					
	<b>2017</b> Form N-11, line 27; or Form N-15, line 44. (See Instructions)	20				
21.	Add lines 18 through 20			21		
22	Tay Line 17 minus line 21 Also include this amount in the total tay on Form N. 44 line	00 07: or Earm N	15 line 44	,,		
<b>22</b> .	<b>Tax.</b> Line 17 minus line 21. Also include this amount in the total tax on Form N-11, line 27; or Form N-15, line 44 <b>Caution.</b> Your tax may be less if you figure it using the 2018 Tax Table, Tax Rate Schedules, or Capital Gains Tax			22		
	Worksheet. Attach Form N-168 only if you are using it to figure your tax.	edules, of Capital	Gaille lax			