

# 2018 Qualified Business Income Deduction Complex Worksheet, Part I and Part II

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

## Part I: Trade, Business, or Aggregation Information

1. (a) Name	(b) Check if specified service	(c) Check if Aggregated	(d) Taxpayer identification number	(e) Check if Patron
A. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
B. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
C. _____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>

## Part II: Determine Your Qualified Business Income Component

	A	B	C
2. Qualified business income from the trade, business, or aggregation. (see instructions) . . . . .	_____	_____	_____
3. Multiply line 2 by 20% (0.20). If your taxable income is \$157,500 or less (\$315,000 if married filing jointly), skip lines 4 through 12 and enter line 3 on line 13 . . . . .	_____	_____	_____
4. Allocable share of W-2 wages from the trade, business, or aggregation . . . . .	_____	_____	_____
5. Multiply line 4 by 50% (0.50) . . . . .	_____	_____	_____
6. Multiply line 4 by 25% (0.25) . . . . .	_____	_____	_____
7. Allocable share of the unadjusted basis of all qualified property . . . . .	_____	_____	_____
8. Multiply line 7 by 2.5% (0.025) . . . . .	_____	_____	_____
9. Add lines 6 and 8 . . . . .	_____	_____	_____
10. Enter the greater of line 5 or line 9 . . . . .	_____	_____	_____
11. W-2 wage and qualified property limitation. Enter the smaller of line 3 or line 10 . . . . .	_____	_____	_____
12. Phased-in reduction. Enter amount from Part III, line 26, if any. See instructions . . . . .	_____	_____	_____
13. Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 . . . . .	_____	_____	_____
14. Patron reduction. Enter the amount from Schedule D, line 6, if any . . . . .	_____	_____	_____
15. Qualified business income component. Subtract line 14 from line 13 . . . . .	_____	_____	_____
16. Total qualified business income component. Add all amounts reported on line 15 . . . . .	_____	_____	_____