

**2018 Qualified Business Income
Schedule A - Specified Service Trades or
Businesses (SSTB)**

Form 1040/1041

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Caution. Complete Schedule A only if your trade or business is a specified service trade or business and your taxable income is more than \$157,500 but not \$207,500 (\$315,000 and \$415,000 if married filing jointly). If your taxable income isn't more than \$157,500 (\$315,000 if married filing jointly), and you aren't a patron of agricultural or horticultural cooperative, don't use this worksheet; instead, use the Qualified Business Income Deduction—Simplified Worksheet in the Instructions for Form 1040. Otherwise, complete Schedule D before beginning Part I. If your taxable income is more than \$207,500 (\$415,000 if married filing jointly), your specified service business doesn't qualify for the deduction.

Part I - Non-Publicly Traded Partnership

	1a. Trade or business name:	1b. Taxpayer identification number
SSTB 1		
SSTB 2		
SSTB 3		

	SSTB 1	SSTB 2	SSTB 3
2. Qualified business income from the trade or business			
3. Allocable share of W-2 wages from the trade or business			
4. Allocable share of the unadjusted basis of all qualified property			
a. Enter amount from Form 1040, line 7			
b. Enter amount from Form 1040, line 8			
5. Taxable income before qualified business income deduction. Subtract line b from line a. If filing with Form 1041, enter amount from Form 1041, line 22			
6. Threshold. Enter \$157,500 (\$315,000 if married filing jointly)			
7. Subtract line 6 from line 5			
8. Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)			
9. Divide line 7 by line 8			
10. Applicable percentage. Subtract line 9 from 100%			
11. Applicable percentage of qualified business income. Multiply line 2 by line 10. Enter this amount on Schedule C or Part II, line 2, for the corresponding trade or business, as appropriate			
12. Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Part II, line 4, for the corresponding trade or business, as appropriate			
13. Applicable percentage of the unadjusted basis of qualified property. Multiply line 4 by line 10. Enter this amount on Part II, line 7, for the corresponding trade or business, as appropriate			