

**2018 Qualified Business Income
Schedule B - Aggregation of Business Operations**

(Keep for your records)

Form 1040

2018

Name(s) as shown on return

Tax ID Number

Aggregation:

1. Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.

2. Has this trade or business aggregation changed from the prior year? This includes changes in the aggregation due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

3.

(a) Name of trade or business	(b) Taxpayer identification number	(c) Qualified business income/(loss)	(d) W-2 wages	(e) Unadjusted basis immediately after acquisition	(f) Qualified REIT dividends and qualified PTP income/(loss)

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4. Totals. Total columns (c), (d), (e) and (f). Enter the total amounts on Schedule C or Parts II and IV of Worksheet 12-A, as appropriate. See instructions

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Note. If you have more than one aggregated group, attach additional Schedules B. Name the additional aggregations 2, 3, 4, and so forth.