

**2018 Qualified Business Income
Schedule C - Loss Netting and Carryforward**

(Keep for your records)

Form 1040

2018

Name(s) as shown on return

Tax ID Number

Trade, business, or aggregation name	Taxpayer identification number	(a) Qualified business income/(loss)	(b) Reduction for loss netting	(c) Adjusted qualified business income (combine (a) and (b); if zero or less, enter -0-)
1. _____ _____ _____	_____	_____	_____	_____
2. Qualified business net loss carryforward from prior years				_____
3. Total trade or business losses. Combine the negative amounts on lines 1, column (a), and 2, for all trades and businesses. Enter as a negative number.				_____
4. Total trade or business income. Add the positive amounts on line 1, column (a), for all trades and businesses				_____
5. Losses netted with income of other trades or businesses. Enter as a negative number, the smaller of the absolute value of line 3 or line 4. Allocate this amount to each trade or business on line 1, column (b). See instructions				_____
6. Qualified business net loss carryforward. Subtract line 5 from line 3. If greater than zero, enter -0-				_____