

Qualified Business Income Deduction

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8995A for instructions and the latest information.**

2019
Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(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 Adjusted Qualified Business Income

	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 \$160,700 or less (\$160,725 if married filing separately; \$321,400 if married filing jointly), skip lines 4 through 12 and enter the amount from 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 immediately after acquisition (UBIA) 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 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 (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13			
16 Total qualified business income component. Add all amounts reported on line 15 ▶			

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
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