

**Qualified Business Income Deduction**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**

**2021**  
Attachment  
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

**Note:** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is above \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**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 . . . . .	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$164,900 or less (\$164,925 if married filing separately; \$329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 . . . . .	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation . . . . .	4		
5 Multiply line 4 by 50% (0.50) . . . . .	5		
6 Multiply line 4 by 25% (0.25) . . . . .	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property . . . . .	7		
8 Multiply line 7 by 2.5% (0.025) . . . . .	8		
9 Add lines 6 and 8 . . . . .	9		
10 Enter the greater of line 5 or line 9 . . . . .	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10 . . . . .	11		
12 Phased-in reduction. Enter the amount from line 26, if any. See instructions . . . . .	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 . . . . .	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions . . . . .	14		
15 Qualified business income component. Subtract line 14 from line 13 . . . . .	15		
16 Total qualified business income component. Add all amounts reported on line 15 . . . . . ▶	16		

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