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**Qualified Business Income Deduction**▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**

OMB No. 1545-0123

**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
<b>A</b>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
<b>B</b>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
<b>C</b>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

		<b>A</b>	<b>B</b>	<b>C</b>
<b>2</b> Qualified business income from the trade, business, or aggregation. See instructions . . . . .	<b>2</b>			
<b>3</b> 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 . . . . .	<b>3</b>			
<b>4</b> Allocable share of W-2 wages from the trade, business, or aggregation . . . . .	<b>4</b>			
<b>5</b> Multiply line 4 by 50% (0.50) . . . . .	<b>5</b>			
<b>6</b> Multiply line 4 by 25% (0.25) . . . . .	<b>6</b>			
<b>7</b> Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property . . . . .	<b>7</b>			
<b>8</b> Multiply line 7 by 2.5% (0.025) . . . . .	<b>8</b>			
<b>9</b> Add lines 6 and 8 . . . . .	<b>9</b>			
<b>10</b> Enter the greater of line 5 or line 9 . . . . .	<b>10</b>			
<b>11</b> W-2 wage and qualified property limitation. Enter the smaller of line 3 or line 10 . . . . .	<b>11</b>			
<b>12</b> Phased-in reduction. Enter the amount from line 26, if any. See instructions . . . . .	<b>12</b>			
<b>13</b> Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 . . . . .	<b>13</b>			
<b>14</b> Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions . . . . .	<b>14</b>			
<b>15</b> Qualified business income component. Subtract line 14 from line 13 . . . . .	<b>15</b>			
<b>16</b> Total qualified business income component. Add all amounts reported on line 15 . . . . . ▶	<b>16</b>			

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

Cat. No. 71661B

Form **8995-A** (2019)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$160,700 but not \$210,700 (\$160,725 and \$210,725 if married filing separately; \$321,400 and \$421,400 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

			A	B	C
<b>17</b>	Enter the amounts from line 3 . . . . .	<b>17</b>			
<b>18</b>	Enter the amounts from line 10 . . . . .	<b>18</b>			
<b>19</b>	Subtract line 18 from line 17 . . . . .	<b>19</b>			
<b>20</b>	Taxable income before qualified business income deduction . . . . .	<b>20</b>			
<b>21</b>	Threshold. Enter \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly) . . . . .	<b>21</b>			
<b>22</b>	Subtract line 21 from line 20 . . . . .	<b>22</b>			
<b>23</b>	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .	<b>23</b>			
<b>24</b>	Phase-in percentage. Divide line 22 by line 23 . . . . .	<b>24</b>	%		
<b>25</b>	Total phase-in reduction. Multiply line 19 by line 24 . . . . .	<b>25</b>			
<b>26</b>	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business . . . . .	<b>26</b>			

**Part IV Determine Your Qualified Business Income Deduction**

<b>27</b>	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 . . . . .	<b>27</b>			
<b>28</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions . . . . .	<b>28</b>			
<b>29</b>	Qualified REIT dividends and PTP (loss) carryforward from prior years . . . . .	<b>29</b>	( )		
<b>30</b>	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- . . . . .	<b>30</b>			
<b>31</b>	REIT and PTP component. Multiply line 30 by 20% (0.20) . . . . .	<b>31</b>			
<b>32</b>	Qualified business income deduction before the income limitation. Add lines 27 and 31 . . . . .	<b>32</b>			
<b>33</b>	Taxable income before qualified business income deduction . . . . .	<b>33</b>			
<b>34</b>	Net capital gain. See instructions . . . . .	<b>34</b>			
<b>35</b>	Subtract line 34 from line 33. If zero or less, enter -0- . . . . .	<b>35</b>			
<b>36</b>	Income limitation. Multiply line 35 by 20% (0.20) . . . . .	<b>36</b>			
<b>37</b>	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 . . . . .	<b>37</b>			
<b>38</b>	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 . . . . .	<b>38</b>			
<b>39</b>	Total qualified business income deduction. Add lines 37 and 38 . . . . .	<b>39</b>			
<b>40</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- . . . . .	<b>40</b>	( )		