

**Qualified Business Income Deduction**

OMB No. 1545-0074

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.

2025

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 \$197,300 (\$394,600 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 \$197,300 or less (\$394,600 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 . . . . .	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.

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**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$197,300 but not \$247,300 (\$394,600 and \$494,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3 . . . . .	17		
18	Enter the amounts from line 10 . . . . .	18		
19	Subtract line 18 from line 17 . . . . .	19		
20	Taxable income before qualified business income deduction . . . . .	20		
21	Threshold. Enter \$197,300 (\$394,600 if married filing jointly) . . . . .	21		
22	Subtract line 21 from line 20 . . . . .	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .	23		
24	Phase-in percentage. Divide line 22 by line 23	24 %		
25	Total phase-in reduction. Multiply line 19 by line 24 . . . . .	25		
26	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 . . . . .	26		

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

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