



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE A  
(Form 8995-A)**

**Specified Service Trades or Businesses**

OMB No. 1545-2294

**2021**  
Attachment  
Sequence No. **55B**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 8995-A.

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

Name(s) shown on return

Your taxpayer identification number

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 if married filing jointly). If your taxable income isn't more than \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$214,900 (\$214,925 if married filing separately; \$429,800 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

**Part I Other Than Publicly Traded Partnerships (PTP)**

See instructions before completing Parts I and II.

|           |  | A         | B | C |
|-----------|--|-----------|---|---|
| <b>1a</b> | Trade or business name . . . . .   | <b>1a</b> |   |   |
| <b>b</b>  | Taxpayer identification number . . . . .   | <b>1b</b> |   |   |
| <b>2</b>  | Qualified business income or (loss) from the trade or business . . . . .   | <b>2</b>  |   |   |
| <b>3</b>  | Allocable share of W-2 wages from the trade or business . . . . .  | <b>3</b>  |   |   |
| <b>4</b>  | Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property . . . . .   | <b>4</b>  |   |   |
| <b>5</b>  | Taxable income before qualified business income deduction . . . . .  | <b>5</b>  |   |   |
| <b>6</b>  | Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) . . . . .   | <b>6</b>  |   |   |
| <b>7</b>  | Subtract line 6 from line 5 . . . . .  | <b>7</b>  |   |   |
| <b>8</b>  | Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .   | <b>8</b>  |   |   |
| <b>9</b>  | Divide line 7 by line 8 . . . . .  | <b>9</b>  |   |   |
| <b>10</b> | Applicable percentage. Subtract line 9 from 100% . . . . .   | <b>10</b> | % |   |
| <b>11</b> | Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate. See instructions . . . . . | <b>11</b> |   |   |
| <b>12</b> | Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate. See instructions . . . . .  | <b>12</b> |   |   |
| <b>13</b> | Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate. See instructions . . . . .                                     | <b>13</b> |   |   |

**Part II Publicly Traded Partnership**

|           |   | A         | B | C |
|-----------|---|-----------|---|---|
| <b>14</b> | Trade or business name . . . . .  | <b>14</b> |   |   |
| <b>15</b> | Taxpayer identification number . . . . .  | <b>15</b> |   |   |
| <b>16</b> | Qualified PTP income or (loss) . . . . .  | <b>16</b> |   |   |
| <b>17</b> | Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16 . . . . .                             | <b>17</b> |   |   |
| <b>18</b> | Taxable income before qualified business income deduction . . . . .   | <b>18</b> |   |   |
| <b>19</b> | Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) . . . . .                          | <b>19</b> |   |   |
| <b>20</b> | Subtract line 19 from line 18 . . . . .   | <b>20</b> |   |   |
| <b>21</b> | Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .  | <b>21</b> |   |   |
| <b>22</b> | Divide line 20 by line 21 . . . . .   | <b>22</b> |   |   |
| <b>23</b> | Applicable percentage. Subtract line 22 from 100% . . . . .   | <b>23</b> | % |   |
| <b>24</b> | Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28 . . . . . | <b>24</b> |   |   |