

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

Department of the Treasury
Internal Revenue Service

Specified Service Trades or Businesses

▶ Attach to Form 8995-A.

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

OMB No. 1545-2294

2020
Attachment
Sequence No. **55B**

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 \$163,300 but not \$213,300 (\$326,600 and \$426,600 if married filing jointly). If your taxable income isn't more than \$163,300 (\$326,600 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 \$213,300 (\$426,600 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)

| | | A | B | C |
|-----------|--|-----------|---|---|
| 1a | Trade or business name | 1a | | |
| b | Taxpayer identification number | 1b | | |
| 2 | Qualified business income or (loss) from the trade or business | 2 | | |
| 3 | Allocable share of W-2 wages from the trade or business | 3 | | |
| 4 | Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property | 4 | | |
| 5 | Taxable income before qualified business income deduction | 5 | | |
| 6 | Threshold. Enter \$163,300 (\$326,600 if married filing jointly) | 6 | | |
| 7 | Subtract line 6 from line 5 | 7 | | |
| 8 | Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) | 8 | | |
| 9 | Divide line 7 by line 8 | 9 | | |
| 10 | Applicable percentage. Subtract line 9 from 100% | 10 | % | |
| 11 | 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 | 11 | | |
| 12 | 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 | 12 | | |
| 13 | 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 | 13 | | |

Part II Publicly Traded Partnership

| | | A | B | C |
|-----------|---|-----------|---|---|
| 14 | Trade or business name | 14 | | |
| 15 | Taxpayer identification number | 15 | | |
| 16 | Qualified PTP income or (loss) | 16 | | |
| 17 | Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16 | 17 | | |
| 18 | Taxable income before qualified business income deduction | 18 | | |
| 19 | Threshold. Enter \$163,300 (\$326,600 if married filing jointly) | 19 | | |
| 20 | Subtract line 19 from line 18 | 20 | | |
| 21 | Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) | 21 | | |
| 22 | Divide line 20 by line 21 | 22 | | |
| 23 | Applicable percentage. Subtract line 22 from 100% | 23 | % | |
| 24 | Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28 | 24 | | |