



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

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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**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

2023Attachment
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 \$182,100 but not \$232,100 (\$364,200 and \$464,200 if married filing jointly). If your taxable income isn't more than \$182,100 (\$364,200 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 \$232,100 (\$464,200 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
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 \$182,100 (\$364,200 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	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	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	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 \$182,100 (\$364,200 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			