



**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)**

**Specified Service Trades or Businesses**

OMB No. 1545-2294

**2024**  
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 \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly). If your taxable income isn't more than \$191,950 (\$383,900 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 \$241,950 (\$483,900 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 \$191,950 (\$383,900 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 . . . . .	<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 . . . . .	<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 . . . . .	<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 \$191,950 (\$383,900 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>		