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 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. 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, but we will review each “NTF” message. 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)

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
2025
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 $197,300 but not $247,300 ($394,600 and $494,600 if married filing jointly). If your taxable income isn't more than $197,300 ($394,600 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 $247,300 ($494,600 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)

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 $197,300 ($394,600 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			**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 $197,300 ($394,600 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**	