



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

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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.** We incorporate all significant changes to forms posted with 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 are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional 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). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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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Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0074

2026Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$201,750 (\$201,775 if married filing separately; \$403,500 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
1i			
1ii			
1iii			
1iv			
1v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)		2
3	Qualified business net (loss) carryforward from the prior year		3 ()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-		4
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		6
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year		7 ()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-		8
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10
11	Taxable income before qualified business income deduction (see instructions)		11
12	Enter your net capital gain, if any, increased by any qualified dividends. See instructions		12
13	Subtract line 12 from line 11. If zero or less, enter -0-		13
14	Income limitation. Multiply line 13 by 20% (0.20)		14
15	Qualified business income deduction before the minimum deduction for active qualified business income. Enter the smaller of line 10 or line 14		15
16	Minimum deduction for active qualified business income (see instructions)		16
17	Qualified business income deduction. Enter the greater of line 15 or line 16. Also enter this amount on the applicable line of your return. See instructions		17
18	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		18 ()
19	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		19 ()
20	Check the box for this line 20 only if indicating a filing of this Form 8995 by an Electing Small Business Trust (ESBT). See instructions ☐		20

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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