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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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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)**

Specified Service Trades or Businesses

OMB No. 1545-0123

2019
Attachment
Sequence No. **55B**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 8995-A.

▶ Go to 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 \$160,700 but not \$210,700 (\$160,725 but not \$210,725 if married filing separately; \$321,400 and \$421,400 if married filing jointly). If your taxable income isn't more than \$160,700 (\$160,725 if married filing separately; \$321,400 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 \$210,700 (\$210,725 if married filing separately; \$421,400 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 \$160,700 (\$160,725 if married filing separately; \$321,400 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 \$160,700 (\$160,725 if married filing separately; \$321,400 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		