Keep for Your Records

QBI Loss Tracking Worksheet

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code _____ [Enter the Code section limiting your loss.]

Part I Suspended & Allowed Losses

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1a. Pre-2018		*0.00* %		
b. 2018		%		
c. 2019		%		
d. 2020		%		
e. 2021		%		
f. 2022		%		
g. 2023		%		
h. 20XX		%		
2. Total				

Part II Non-QBI Suspended and Allowed Losses

Allocable to Non-QBI

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 20XX	H. Remaining suspended losses
1a. Pre-2018										
b. 2018										
c. 2019										
d. 2020										
e. 2021										
f. 2022										
g. 2023										
h. 20XX										
2. Total										
3. Allocation of allowed losses limited by other Code sections . . .										

Part III QBI Suspended and Allowed Losses

Allocable to QBI

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 20XX	L. Remaining suspended losses
1a. Pre-2018										
b. 2018										
c. 2019										
d. 2020										
e. 2021										
f. 2022										
g. 2023										
h. 20XX										
2. Total										
3. Allocation of allowed losses limited by other Code sections . . .										
4. Total prior year suspended losses allowed that must be included in QBI										