16

8995-A

Qualified Business Income Deduction

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

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

OMB No. 1545-0074

2025
Attachment
Sequence No. 55A

Department of the Treasury Internal Revenue Service Name(s) shown on return

Your taxpayer identification number

passe	d through from an agricultural or horticultural cooperative. See i	ınstruct	ions.				
	this form if your taxable income, before your qualified business		e dec	luction, is above S	\$197,300 (\$394,600) if married filing	
jointly), or you're a patron of an agricultural or horticultural cooperative	e.					
Par	Trade, Business, or Aggregation Information						
Comp	lete Schedules A, B, and/or C (Form 8995-A), as applicable, befo	ore star	ting F	Part I. Attach addit	ional worksheets w	hen needed. See	
instru	ctions.						
1	(a) Trade, business, or aggregation name (b) Ch			(c) Check if	(d) Taxpayer	(e) Check if	
	sp	pecified s	service	aggregation	identification number	patron	
A		\perp					
_							
B				Ц Ц			
_							
C Part	Determine Your Adjusted Qualified Business Inc						
Fart	Determine Your Adjusted Quainled Business inc	onie					
				Α	В	С	
2	Qualified business income from the trade, business, or aggregation	tion [
_	See instructions		2				
3	Multiply line 2 by 20% (0.20). If your taxable income is \$197	300					
·	or less (\$394,600 if married filing jointly), skip lines 4 through						
	and enter the amount from line 3 on line 13		3				
4	Allocable share of W-2 wages from the trade, business	s, or					
	aggregation	[4				
5	Multiply line 4 by 50% (0.50)	-	5				
6	Multiply line 4 by 25% (0.25)		6				
7	Allocable share of the unadjusted basis immediately						
	acquisition (UBIA) of all qualified property	-	7				
8	Multiply line 7 by 2.5% (0.025)		8				
9	Add lines 6 and 8		9				
10	Enter the greater of line 5 or line 9		10				
11	W-2 wage and UBIA of qualified property limitation. Enter smaller of line 3 or line 10						
12	smaller of line 3 or line 10	-	11 12				
		+	14				
13	Qualified business income deduction before patron reduce Enter the greater of line 11 or line 12		13				
14	Patron reduction. Enter the amount from Schedule D (Form 899)	5-A),					
	line 6, if any. See instructions		14				
15	Qualified business income component. Subtract line 14 from lin	ne 13	15				

Total qualified business income component. Add all amounts

Cat. No. 71661B

16

Form **8995-A** (2025) Created 9/12/25

Form 8995-A (2025) Page **2**

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$197,300 but not \$247,300 (\$394,600 and \$494,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

ınd II	ne 10 is iess than line 3. Otherwise, skip Part III.									
					Α		В		С	
17	Enter the amounts from line 3		17							
18	Enter the amounts from line 10		18							
19	Subtract line 18 from line 17		19							
20	Taxable income before qualified business									
	income deduction)								
21	Threshold. Enter \$197,300 (\$394,600 if married filing jointly) 21	1								
22	Subtract line 21 from line 20 22	2								
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) 23	3								
24	Phase-in percentage. Divide line 22 by line 23 24	1 %								
25	Total phase-in reduction. Multiply line 19 by line	24	25							
26	Qualified business income after phase-in reduc									
	25 from line 17. Enter this amount here and c									
	corresponding trade or business		26							
Part									1	
27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16									
28	Qualified REIT dividends and publicly traded partnership (PTP) income or									
00	(loss). See instructions					-				
29	Qualified REIT dividends and PTP (loss) carryforward from prior years 29 (Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If					2				
30	less than zero, enter -0				30					
31	REIT and PTP component. Multiply line 30 by 20				31			-		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31						32			
33	Taxable income before qualified business income deduction									
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)						-			
35	Subtract line 34 from line 33. If zero or less, ente							35		
36	Income limitation. Multiply line 35 by 20% (0.20)							36		
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36							37		
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37						38			
39	Total qualified business income deduction. Add							39		
40	Total qualified REIT dividends and PTP (loss)	carryforward. Com	bine	lines 2	8 and	d 29.	If zero or	40	(

Form **8995-A** (2025)