



CASTRO & CO.

Mid-Tier Specified Service Trades or Businesses (SSTBs)

Caution. Complete only if your trade or business is a specified service trade or business and your taxable income is more than \$157,500 but not \$207,500 (\$315,000 and \$415,000 if married filing jointly). If your taxable income isn't more than \$157,500 (\$315,000 if married filing jointly), and you aren't a patron of agricultural or horticultural cooperative, don't use this worksheet; instead, use the Qualified Business Income Deduction—Simplified Worksheet in the Instructions for Form 1040. Otherwise, complete Schedule D before beginning Part I. If your taxable income is more than \$207,500 (\$415,000 if married filing jointly), your specified service business doesn't qualify for the deduction.

Part I—Non-Publicly Traded Partnership

	SSTB 1	SSTB 2	SSTB 3
1a. Trade or business name:	_____	_____	_____
1b. Taxpayer identification number	_____	_____	_____
2. Qualified business income from the trade or business	_____	_____	_____
3. Allocable share of W-2 wages from the trade or business	_____	_____	_____
4. Allocable share of the unadjusted basis of all qualified property	_____	_____	_____
5. Taxable income before qualified business income deduction	_____	_____	_____
6. Threshold. Enter \$157,500 (\$315,000 if married filing jointly)	_____	_____	_____
7. Subtract line 6 from line 5	_____	_____	_____
8. Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	_____	_____	_____
9. Divide line 7 by line 8	_____	_____	_____
10. Applicable percentage. Subtract line 9 from 100%	_____	_____	_____
11. Applicable percentage of qualified business income. Multiply line 2 by line 10. Enter this amount on Schedule C or Part II, line 2, for the corresponding trade or business, as appropriate	_____	_____	_____
12. Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Part II, line 4, for the corresponding trade or business, as appropriate	_____	_____	_____
13. Applicable percentage of the unadjusted basis of qualified property. Multiply line 4 by line 10. Enter this amount on Part II, line 7, for the corresponding trade or business, as appropriate	_____	_____	_____

Part II—Publicly Traded Partnership

	PTP SSTB 1	PTP SSTB 2	PTP SSTB 3
14. Trade or business name	_____	_____	_____
15. Taxpayer identification number	_____	_____	_____
16. Qualified PTP income or loss	_____	_____	_____
17. Taxable income before qualified business income deduction	_____	_____	_____
18. Threshold. Enter \$157,500 (\$315,000 if married filing jointly)	_____	_____	_____
19. Subtract line 18 from line 17	_____	_____	_____
20. Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	_____	_____	_____
21. Divide line 19 by line 20	_____	_____	_____
22. Applicable percentage. Subtract line 21 from 100%	_____	_____	_____
23. Applicable percentage of qualified PTP income or loss. Multiply line 16 by line 22. Enter this amount on Part IV, line 28	_____	_____	_____