

# Qualified Business Income Deduction Flow Chart

ARE YOU  
MARRIED FILING  
JOINTLY?

YES

NO

IS YOUR  
TAXABLE INCOME  
> \$364,200?

IS YOUR  
TAXABLE INCOME  
> \$182,100?

GREATER THAN

LESS THAN

DEDUCTION IS  
QBI x 20%

LESS THAN

GREATER THAN

IS YOUR  
TAXABLE INCOME  
> \$464,200?

IS YOUR  
TAXABLE INCOME  
> \$232,100?

YES

NO

PHASED IN  
LIMITATIONS  
ON QBI  
DEDUCTIONS

NO

YES

ARE YOU  
IN A SPECIFIED  
SERVICE BUSINESS?

ARE YOU  
IN A SPECIFIED  
SERVICE BUSINESS?

YES

NO

DEDUCTION IS  
LESSER OF..

1. QBI x 20%

OR

2. GREATER OF..

A. 50% OF WAGES  
B. 25% OF WAGES  
PLUS 2.5% OF  
UNADJUSTED  
BASIS

NO

YES

NO  
DEDUCTION  
ALLOWED

NO  
DEDUCTION  
ALLOWED



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