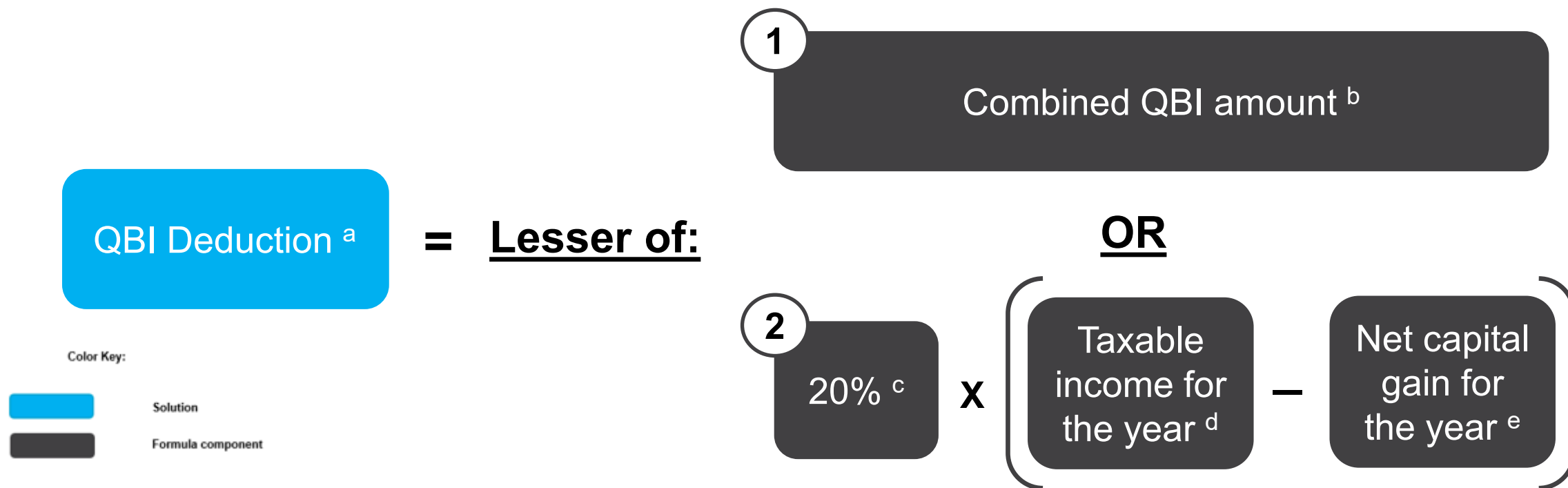


# §199A(a): Qualified Business Income Deduction

Summary: The Qualified Business Income (QBI) statute prescribes the allowable QBI deduction for tax years beginning after December 31, 2017, and before January 1, 2026.



## Notes and sources:

<sup>a</sup> [§199A](#). For further discussion, see [537 T.M.](#), *Qualified Business Income Deduction: Section 199A*.

<sup>b</sup> [§199A\(a\)\(1\)](#). For the definition of “combined qualified business income amount,” see [§199A\(b\)](#).

<sup>c</sup> [§199A\(a\)\(2\)](#).

<sup>d</sup> [§199A\(a\)\(2\)\(A\)](#).

<sup>e</sup> [§199A\(a\)\(2\)\(B\)](#); [§1\(h\)](#) for the capital gains rate.