D, an unmarried individual operates a business as a sole proprietorship. The business generates $1,000,000 of QBI in 2018. The business paid no wages and holds no qualified property for use in the business. After allowable deductions unrelated to the business, D's total taxable income for 2018 is $980,000. Because D's taxable income exceeds the applicable threshold amount, D's section 199A deduction is subject to the W-2 wage and UBIA of qualified property limitations. D's section 199A deduction is limited to zero because the business paid no wages and held no qualified property.

HUNDREDS of additional charts at www.andrewmitchel.com