



QBI		QBI x 20%	50% of W-2 Wages	25% of W-2 Wages + 2.5% x U.B.	QBI Com- ponent	QRD + QPTPI Com- ponent	Tentat. 199A Ded.
X,Y,Z	80,000	16,000	50,250	25,125	16,000	0	\$16,000

The §199A deduction is \$16,000: the lesser of \$ 16,000 or 20% of F's taxable income (960,000 x 20% = \$ 192,000).

Without Aggregation: The §199A deduction is only \$9,144