

[Your Name]
[Your Address]
[City, State, Zip Code]
[Email Address]
[Phone Number]
[Date]
[Recipient's Name]
[Recipient's Title]
[Recipient's Organization]
[Recipient's Address]
[City, State, Zip Code]

Dear [Recipient's Name],

I hope this letter finds you well. I am writing to outline the eligibility criteria for the Qualified Business Income (QBI) deduction as it pertains to [Your Business Name or your situation].

According to the IRS guidelines, the following criteria must be met for a business to qualify for the QBI deduction:

1. **Qualified Business**: The business must be a pass-through entity, which includes sole proprietorships, partnerships, S corporations, and some trusts or estates.

2. **Income Thresholds**: Taxpayers with taxable income below certain thresholds (currently \$164,900 for single filers and \$329,800 for joint filers as of 2023) are eligible for the full deduction.

3. **Specified Service Trade or Business (SSTB)**: If the business is classified as a SSTB, the deduction phases out above the mentioned income thresholds.

4. **Amount of Deduction**: Eligible individuals may deduct up to 20% of their QBI. Additional factors such as W-2 wages and qualified property may affect the final deduction amount.

5. **Filing Requirements**: Proper documentation and reporting on IRS Form 1040, as well as any additional necessary forms, must be completed to claim the deduction.

As we assess my eligibility for the QBI deduction, I would appreciate your guidance on any specific documentation or steps necessary to proceed. Thank you for your assistance in this matter.

Sincerely,

[Your Name]
[Your Title, if applicable]
[Your Business Name, if applicable]