

**Example 2: A Single, Higher-Income Taxpayer with Income of \$180,000 (\$30,000 from Rentals)**

	<b>\$180K Income/Not SE/Not QBI</b>	<b>\$180K Income/Not SE/QBI</b>	<b>\$180K Income/ SE/QBI</b>
Rental Income	\$30,000	\$30,000	\$30,000
Wage Income	\$150,000	\$150,000	\$150,000
SE Tax Deduction	\$0	\$0	(\$402)
Standard Deduction	(\$12,950)	(\$12,950)	(\$12,950)
QBI Deduction	\$0	(\$6,000)	(\$6,000)
Taxable Income	\$167,050	\$161,050	\$160,648
Income Tax	\$33,928	\$32,488	\$32,391
SE Tax	\$0	\$0	\$803
Total Tax	\$33,928	\$32,448	\$33,194
Change in Tax from Column 2		(\$1,440)	(\$734)