

**SCHEDULE C
(Form 8995-A)**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Loss Netting and Carryforward

Attach to Form 8995-A.
Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Your taxpayer identification number

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
		()	()	()
		()	()	()
		()	()	()
2	Qualified business net (loss) carryforward from prior years. See instructions			2 ()
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations			3 ()
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations			4 ()
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)			5 ()
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			6 ()