

**SCHEDULE D
(Form 8995-A)**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

**Special Rules for Patrons of
Agricultural or Horticultural Cooperatives**

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

OMB No. 1545-2294

Attachment
Sequence No. **55E**

Name(s) shown on return

Your taxpayer identification number

Complete Schedule D only if you're a patron of an agricultural or horticultural cooperative. If you have more than three trades, businesses, or aggregations, attach as many Schedules D as needed. See instructions.

	A	B	C
1a Trade, business, or aggregation name			
b Taxpayer identification number			
2 Qualified business income allocable to qualified payments received from cooperative. See instructions			
3 Multiply line 2 by 9% (0.09)			
4 W-2 wages from trade or business allocable to the qualified payments			
5 Multiply line 4 by 50% (0.50)			
6 Patron reduction. Enter the smaller of line 3 or line 5. Enter this amount on Form 8995-A, line 14, for the corresponding trade, business, or aggregation			

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 72683Z

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