

# Loss Netting and Carryforward

**Attach to Form 8995-A.**

**Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**

Name(s) shown on return

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-.)
			(            )	
			(            )	
			(            )	
<b>2</b>	Qualified business net (loss) carryforward from prior years. See instructions . . . . .			<b>2</b> (            )
<b>3</b>	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 . . . . .			<b>3</b> (            )
<b>4</b>	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations . . . . .			<b>4</b> (            )
<b>5</b>	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) . . . . .			<b>5</b> (            )
<b>6</b>	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0- . . . . .			<b>6</b> (            )