

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

OMB No. 1545-2294

Attach to Form 8995-A.

Attachment  
 Sequence No. **55E**

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

*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
<b>1a</b>	Trade, business, or aggregation name . . . . .			
<b>b</b>	Taxpayer identification number . . . . .			
<b>2</b>	Qualified business income allocable to qualified payments received from cooperative. See instructions . . . . .			
<b>3</b>	Multiply line 2 by 9% (0.09) . . . . .			
<b>4</b>	W-2 wages from trade or business allocable to the qualified payments . . . . .			
<b>5</b>	Multiply line 4 by 50% (0.50) . . . . .			
<b>6</b>	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

**Schedule D (Form 8995-A) (Rev. 12-2022)**