

**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 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
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

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