

**2018 Qualified Business Income  
Schedule D - Special Rules for Patrons of Agricultural or  
Horticultural Cooperatives (Coop)**

**Form 1040/1041**

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

**Caution.** Complete Schedule D only if you're a patron of an agricultural or horticultural cooperative.

	1a. Trade, business, or aggregation name:	1b. Taxpayer identification number		
Coop 1				
Coop 2				
Coop 3				

  

	Coop 1	Coop 2	Coop 3
2. Qualified business income allocable to qualified payments received from cooperative . . . . .			
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 Part II, line 14, for the corresponding trade or business . . . . .			

	1a. Trade, business, or aggregation name:	1b. Taxpayer identification number		
Coop 4				
Coop 5				
Coop 6				

  

	Coop 4	Coop 5	Coop 6
2. Qualified business income allocable to qualified payments received from cooperative . . . . .			
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 Part II, line 14, for the corresponding trade or business . . . . .			

	1a. Trade, business, or aggregation name:	1b. Taxpayer identification number		
Coop 7				
Coop 8				
Coop 9				

  

	Coop 7	Coop 8	Coop 9
2. Qualified business income allocable to qualified payments received from cooperative . . . . .			
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 Part II, line 14, for the corresponding trade or business . . . . .			