

Special Rules for Patrons of
Agricultural or Horticultural Cooperatives
Attach to Form 8895-A.
Go to www.irs.gov/Form 8995A 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.

1a. Trade, business, or aggregation name:
1b. Taxpayer identification number
Activity A
Activity B
Activity C
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