

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

Form 1040

(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.

	Coop 1	Coop 2	Coop 3
1a. Trade, business, or aggregation name:	_____	_____	_____
1b. Taxpayer identification number	_____	_____	_____
2. Qualified business income allocable to qualified payments received from cooperative	_____	_____	_____
3. Multiply line 2 by 9% (0.09)	_____	_____	_____
4. W-2wages 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	_____	_____	_____