



Note: *The draft you are looking for begins on the next page.*

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE C
(Form 8995-A)**

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Loss Netting and Carryforward

OMB No. 1545-2294

Attach to Form 8995-A.
Go to www.irs.gov/Form8995A for instructions and the latest information.Attachment
Sequence No. **55D**

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
2	Qualified business net (loss) carryforward from prior years. See instructions		2 ()	
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3 ()	
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)		5 ()	
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6 ()	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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