

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

Department of the Treasury
Internal Revenue Service

**Special Rules for Patrons of
Agricultural or Horticultural Cooperatives**

▶ Attach to Form 8995-A.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

2021
Attachment
Sequence No. **55E**

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	1a			
b Taxpayer identification number	1b			
2 Qualified business income allocable to qualified payments received from cooperative. See instructions	2			
3 Multiply line 2 by 9% (0.09)	3			
4 W-2 wages from trade or business allocable to the qualified payments	4			
5 Multiply line 4 by 50% (0.50)	5			
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	6			

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

Cat. No. 72683Z

Schedule D (Form 8995-A) 2021