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

OMB No. 1545-2294

Attach to Form 8995-A.

Attachment  
 Sequence No. **55E**

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) 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.*

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

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

Cat. No. 72683Z

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