

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

Department of the Treasury  
Internal Revenue Service

**Aggregation of Business Operations**

▶ Attach to Form 8995-A.

▶ Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

OMB No. 1545-0123

**2019**  
Attachment  
Sequence No. **55C**

Name(s) shown on return

Your taxpayer identification number

*If you have more than one aggregated group, complete and attach as many Schedules B as needed. Number the first aggregation "1" and any additional aggregations in numerical order (2, 3, 4, etc.). See instructions.*

**Aggregation No.:** \_\_\_\_\_

**1** Provide a description of the aggregated trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4. In addition, if you hold a direct or indirect interest in a relevant pass-through entity (RPE) that aggregates multiple trades or businesses, you must attach a copy of the RPE's aggregations.

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**2** Has this trade or business aggregation changed from the prior year? This includes changes in the aggregation due to a trade or business being formed, acquired, disposed of, or ceasing operations. If "Yes," explain. If "No," skip line 2 and go to line 3.

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| <b>3</b> | (a) Name of trade or business                                                                                                                                                                               | (b) Taxpayer identification number | (c) Qualified business income/(loss) | (d) W-2 wages | (e) Unadjusted basis immediately after acquisition |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------|---------------|----------------------------------------------------|
|          |                                                                                                                                                                                                             |                                    |                                      |               |                                                    |
|          |                                                                                                                                                                                                             |                                    |                                      |               |                                                    |
|          |                                                                                                                                                                                                             |                                    |                                      |               |                                                    |
| <b>4</b> | <b>Totals.</b> Total columns (c), (d), and (e). Enter the total amounts on Schedule C (Form 8995-A) or on Form 8995-A, Part II, for the corresponding aggregation, as appropriate. See instructions . . . . |                                    |                                      |               |                                                    |