

Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) as shown on return		Identifying number											
1	Domestic production gross receipts (DPGR)	1											
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2											
3	If you are using the section 861 method, enter deductions and losses definitely related to DPGR. Estates and trusts, see instructions. All others, skip line 3	3											
4	If you are using the section 861 method, enter your pro rata share of deductions and losses not definitely related to DPGR. All others, see instructions	4											
5	Add lines 2 through 4	5											
6	Subtract line 5 from line 1	6											
7	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total qualified production activities income from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code P</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 13, code T</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S2</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code C</td> </tr> </tbody> </table>	If you are a—	Then enter the total qualified production activities income from—	a Shareholder	Schedule K-1 (Form 1120S), box 12, code P	b Partner	Schedule K-1 (Form 1065), box 13, code T		Schedule K-1 (Form 1065-B), box 9, code S2	c Beneficiary	Schedule K-1 (Form 1041), box 14, code C	7	
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8	Qualified production activities income. Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16	8											
9	Income limitation (see instructions): <ul style="list-style-type: none"> Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 	9											
10	Enter the smaller of line 8 or line 9. If zero or less, enter -0- here, skip lines 11 through 15, and enter -0- on line 16	10											
11	Enter 3% of line 10	11											
12	Form W-2 wages (see instructions)	12											
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14	Add lines 12 and 13	14											
15	Form W-2 wage limitation. Enter 50% of line 14	15											
16	Enter the smaller of line 11 or line 15	16											
17	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	17											
18	Expanded affiliated group allocation (see instructions)	18											
19	Domestic production activities deduction. Combine lines 16 through 18 and enter the result here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, line 21; or the applicable line of your return	19											