

Domestic Production Activities Deduction

Department of the Treasury
Internal Revenue Service

▶ **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 allocable to DPGR. All others, see instructions	3
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4
5 Add lines 2 through 4	5
6 Subtract line 5 from line 1	6
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7
8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8
9 Amount allocated to beneficiaries of the estate or trust (see instructions)	9
10 Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20	10
11 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) 	11
12 Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20	12
13 Enter 6% of line 12	13
14 Form W-2 wages (see instructions)	14
15 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	15
16 Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18	16
17 Amount allocated to beneficiaries of the estate or trust (see instructions)	17
18 Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16	18
19 Form W-2 wage limitation. Enter 50% of line 18	19
20 Enter the smaller of line 13 or line 19	20
21 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	21
22 Expanded affiliated group allocation (see instructions)	22
23 Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25, or the applicable line of your return	23