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If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Domestic Production Activities Deduction

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8903 for instructions and the latest information.

Attachment
Sequence No. **143**

Name(s) as shown on return

Identifying number

Note: Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

	(a) Oil-related production activities	(b) All activities
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 Enter deductions and losses allocable to DPGR (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	
10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a). All others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b). All others, enter amount from line 8, column (b). If zero or less, enter -0- here; skip lines 11 through 21, and enter -0- on line 22	10b	
11 Income limitation (see instructions): • 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 10b or line 11. If zero or less, enter -0- here; skip lines 13 through 21, and enter -0- on line 22		12
13 Enter 9% of line 12		13
14a Enter the smaller of line 10a or line 12	14a	
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%		14b
15 Subtract line 14b from line 13		15
16 Form W-2 wages (see instructions)		16
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		17
18 Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20		18
19 Amount allocated to beneficiaries of the estate or trust (see instructions)		19
20 Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18		20
21 Form W-2 wage limitation. Enter 50% of line 20		21
22 Enter the smaller of line 15 or line 21.		22
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		23
24 Expanded affiliated group allocation (see instructions)		24
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions)		25