

# Domestic Production Activities Deduction

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

Name(s) as shown on return			Identifying number										
<b>1</b> Domestic production gross receipts . . . . .			<b>1</b>										
<b>2</b> Allocable cost of goods sold . . . . .	<b>2</b>												
<b>3</b> Directly allocable deductions, expenses, or losses . . . . .	<b>3</b>												
<b>4</b> Indirectly allocable deductions, expenses, or losses . . . . .	<b>4</b>												
<b>5</b> Add lines 2 through 4 . . . . .			<b>5</b>										
<b>6</b> Subtract line 5 from line 1 . . . . .			<b>6</b>										
<b>7</b> Qualified production activities income from pass-through entities:	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width:20%;">If you are a—</td> <td style="border: 1px solid black;">Then enter the total qualified production activities income from—</td> </tr> <tr> <td style="border: 1px solid black;"><b>a</b> Shareholder</td> <td style="border: 1px solid black;">Schedule K-1 (Form 1120S), box 12, code Q . . . . .</td> </tr> <tr> <td style="border: 1px solid black;"><b>b</b> Partner</td> <td style="border: 1px solid black;">Schedule K-1 (Form 1065), box 13, code U . . . . .</td> </tr> <tr> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;">Schedule K-1 (Form 1065-B), box 9, code S2 . . . . .</td> </tr> <tr> <td style="border: 1px solid black;"><b>c</b> Beneficiary</td> <td style="border: 1px solid black;">Schedule K-1 (Form 1041), box 14, code C . . . . .</td> </tr> </table>	If you are a—	Then enter the total qualified production activities income from—	<b>a</b> Shareholder	Schedule K-1 (Form 1120S), box 12, code Q . . . . .	<b>b</b> Partner	Schedule K-1 (Form 1065), box 13, code U . . . . .		Schedule K-1 (Form 1065-B), box 9, code S2 . . . . .	<b>c</b> Beneficiary	Schedule K-1 (Form 1041), box 14, code C . . . . .		<b>7</b>
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<b>8</b> <b>Qualified production activities income.</b> Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16 . . . . .			<b>8</b>										
<b>9</b> Income limitation (see instructions):			<b>9</b>										
• 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) . . . . .													
<b>10</b> 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 . . . . .			<b>10</b>										
<b>11</b> Enter 3% of line 10 . . . . .			<b>11</b>										
<b>12</b> Form W-2 wages (see instructions) . . . . .			<b>12</b>										
<b>13</b> Form W-2 wages from pass-through entities:	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width:20%;">If you are a—</td> <td style="border: 1px solid black;">Then enter the total Form W-2 wages from—</td> </tr> <tr> <td style="border: 1px solid black;"><b>a</b> Shareholder</td> <td style="border: 1px solid black;">Schedule K-1 (Form 1120S), box 12, code R . . . . .</td> </tr> <tr> <td style="border: 1px solid black;"><b>b</b> Partner</td> <td style="border: 1px solid black;">Schedule K-1 (Form 1065), box 13, code V . . . . .</td> </tr> <tr> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;">Schedule K-1 (Form 1065-B), box 9, code S3 . . . . .</td> </tr> <tr> <td style="border: 1px solid black;"><b>c</b> Beneficiary</td> <td style="border: 1px solid black;">Schedule K-1 (Form 1041), box 14, code D . . . . .</td> </tr> </table>	If you are a—	Then enter the total Form W-2 wages from—	<b>a</b> Shareholder	Schedule K-1 (Form 1120S), box 12, code R . . . . .	<b>b</b> Partner	Schedule K-1 (Form 1065), box 13, code V . . . . .		Schedule K-1 (Form 1065-B), box 9, code S3 . . . . .	<b>c</b> Beneficiary	Schedule K-1 (Form 1041), box 14, code D . . . . .		<b>13</b>
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<b>c</b> Beneficiary	Schedule K-1 (Form 1041), box 14, code D . . . . .												
<b>14</b> Add lines 12 and 13 . . . . .			<b>14</b>										
<b>15</b> Form W-2 wage limitation. Enter 50% of line 14 . . . . .			<b>15</b>										
<b>16</b> Enter the smaller of line 11 or line 15 . . . . .			<b>16</b>										
<b>17</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .			<b>17</b>										
<b>18</b> Expanded affiliated group allocation (see instructions) . . . . .			<b>18</b>										
<b>19</b> <b>Domestic production activities deduction.</b> 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 . . . . .			<b>19</b>										