Form **8903** (Rev. December 2010)

Department of the Treasury

Internal Revenue Service

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Form **8903** (Rev. 12-2010)

Name(s) as shown on return

Note. Do not complete column (a), unless you have oil-related (a) (b) production activities. Enter amounts for all activities in column (b), All activities Oil-related production activities including oil-related production activities. 1 Domestic production gross receipts (DPGR) 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 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 6 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . 7 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 8 Amount allocated to beneficiaries of the estate or trust (see 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 All others. Enter your taxable income figured without the domestic production activities 11 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, 12 13 14a Enter the smaller of line 10a or line 12 14a 14b **b** Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . 15 16 17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations 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 20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . 21 22 23 Domestic production activities deduction from cooperatives. Enter deduction from Form 23 24 Expanded affiliated group allocation (see instructions) 24 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . . .