Form **8903**

(Rev. December 2018)

Department of the Treasury

Internal Revenue Service

Domestic Production Activities Deduction

► **Attach to your tax return.**

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Identifying number

			(a) Oil-related production activities	(b) All activities
	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.			
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**		