OWA

IA Corporation Schedule L Iowa Nexus Adjustment revenue.iowa.gov

Include additional schedules to list all companies, if necessary.

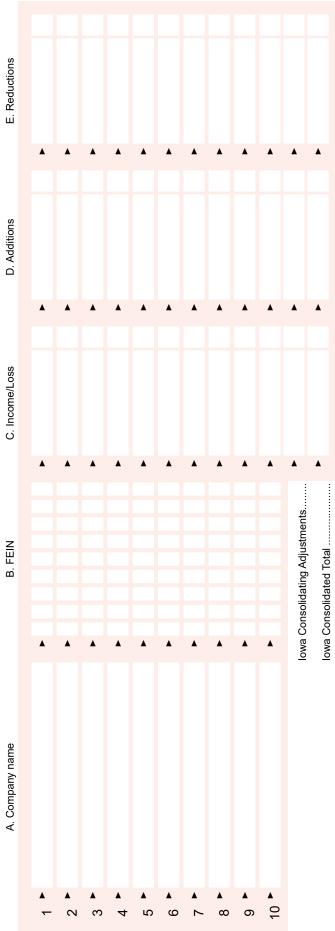
		entification		
		Federal Employer Identification Number (FEIN)		
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Corporation Name:		Tax Period End Date		~
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Complete all columns for each company that has nexus in lowa and is not claiming protection under Public Law 86-272 in this state.

Column C – List the income/loss (-) from federal form 1120, line 30, for each company, as required for federal income tax purposes, included in the lowa consolidated group. The consolidated total of Column C should match IA 1120, line 1.

Column D – List the lowa Additions from each company. The consolidated total of Column D should match Additions from IA 1120 Schedule A. Column E – List the lowa Reductions from each company. The consolidated total of Column E should match Reductions from IA 1120 Schedule A.

Iowa Consolidating Adjustments – On the lowa Consolidating Adjustments row, enter applicable adjustments for intercompany transactions or other consolidating adjustments for lowa Income/Loss, Additions, and Reductions. Consolidating Adjustments may be positive or negative. Iowa Consolidated Totals – Total each column, including the lowa consolidating adjustments row.





Include this form with your tax return.

42-025a (07/29/2024)