



Department of Revenue

# IA Corporation Schedule L

Iowa Nexus Adjustment

revenue.iowa.gov

## For Consolidated Iowa/Consolidated Federal filers only.

Include additional schedules to list all companies, if necessary.

Corporation Name:	
<input type="text"/>	
Tax Period End Date	Federal Employer Identification Number (FEIN)
<input type="text"/>	<input type="text"/>
M M D D Y Y Y Y	

Complete all columns for each company that has nexus in Iowa 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 included in the Iowa consolidated group, as required for federal income tax purposes. The consolidated total of Column C should match IA 1120, line 1.

**Column D** – List the Iowa Additions for each company.

**Column E** – List the Iowa Reductions total for each company.

**Iowa Consolidating Adjustments** – On the Iowa Consolidating Adjustments row, enter applicable adjustments for intercompany transactions or other consolidating adjustments for Iowa Income/Loss, Additions, and Reductions. Consolidating Adjustments may be positive or negative.

**Iowa Consolidated Totals** – Total each column, including the Iowa consolidating adjustments row.

	A. Company name	B. FEIN	C. Income/Loss	D. Additions	E. Reductions
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			<input type="text"/>	<input type="text"/>	<input type="text"/>
			<input type="text"/>	<input type="text"/>	<input type="text"/>



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Include this form with your tax return.

42-025a (06/04/2025)