IOWA
Department of Revenue

IA Corporation Schedule L

Iowa Nexus Adjustment

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For Consolidated Iowa/Consolidated Federal filers only.
Include additional schedules to list all companies, if necessary.

Corporation Name: ►

Tax Period End Date ► M M D D Y Y Y Y

Federal Employer Identification Number (FEIN) ►

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, as required for federal income tax purposes, included in the Iowa consolidated group. The consolidated total of Column C should match IA 1120, line 1.

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

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

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	►	►	► 00	► 00	► 00
2	►	►	► 00	► 00	► 00
3	►	►	► 00	► 00	► 00
4	►	►	► 00	► 00	► 00
5	►	►	► 00	► 00	► 00
6	►	►	► 00	► 00	► 00
7	►	►	► 00	► 00	► 00
8	►	►	► 00	► 00	► 00
9	►	►	► 00	► 00	► 00
10	►	►	► 00	► 00	► 00
		Iowa Consolidating Adjustments.....	► 00	► 00	► 00
		Iowa Consolidated Total	► 00	► 00	► 00

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Include this form with your tax return.