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Consolidated lowa/Consolidated Federal filers only.



Instructions: List all companies in the affiliated group that are included in the consolidated lowa return. Do not include companies that are doing business in lowa, but are claiming the protections of Public Law 86-272 on this Schedule. Use Schedule M to report relevant information regarding those companies. Indicate any payments made or recorded under each company's name and FEIN. Include additional schedules if necessary to list all companies.

Α	В	С	D Filing period	E
Company name	FEIN	NAICS code	Filing period (MMDDYYYY)	Total payments
•	►	•	•	•
•	•	•	•	•
•	►	►	►	•
•	•	•	•	•
•	•	•	•	•
•	•	•	•	•
•	►			•
•				•
•				•
•		►		•
•		►		•
•				•
•			•	•



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IA Corporation Schedules J1 and J2 Consolidated Business Activity Ratio revenue.iowa.gov

Corporation name:		Fede Iden ►	eral Employer lification Number (FEIN)	Tax Period End Date	Y	
Schedule J1: Receipts in Iowa						
Type of Income						
	FE	EIN	FEIN	FEIN	Adjustments	Total
1a. Gross Receipts from sale of tangible						
personal property	•	►	•	►	►	
1b. Gross receipts from performance of services	•	•	•	►	•	
1c. Gross receipts from railroad, trucking,	•	•	•	•	►	
aviation, or other transportation activities. 1d. Gross receipts from	•	•				
telecommunication services 1e. Gross receipts from radio and						
television broadcasts	•	•	•	•	•	
1f. Gross receipts from printed and electronic media	•	•	•	•	►	
1g. Gross receipts from utilities services	•	•	•	►	•	
1h. Gross receipts from financial activities	•	•	Þ	►	•	
2. Net dividends	•	►		►	►	
3. Exempt interest	•	•	►	►	►	
4. Accounts receivable interest	•	•	•	►		
5. Other interest	•	•	•	►	•	
6. Rent	•	•	F	►		
7. Royalties	•	•	Þ	►	•	
8. Capital gain	•	F	•	•	•	
9. Ordinary gain	•	•	•	►	•	
10. Partnership gross receipts. Include schedule	•	•	F	•	►	
11. Other. Include schedule	•	•	•	►	•	
12. Total	•	►	Þ	•	F	



Schedule J2 continued on next page



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IA Corporation Schedules J1 and J2, page 2 Consolidated Business Activity Ratio

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Schedule J2: Receipts Everywhere

Type of Income

Type of income	FEIN	FEIN	FEIN	Adjustments	Total
		•	•		
1a. Gross Receipts from sale of tangible personal property		•	►	•	•
1b. Gross receipts from performance of services	•	•	►	•	►
1c. Gross receipts from railroad, trucking, aviation, or other transportation activities.	•	•	►	•	►
1d. Gross receipts from telecommunication services	•	•	►	•	•
1e. Gross receipts from radio and television broadcasts	•	•	•	•	•
1f. Gross receipts from printed and electronic media	•	•	•	•	•
1g. Gross receipts from utilities services	•	•	•	•	•
1h. Gross receipts from financial activities	•	•	►	•	•
2. Net dividends	•	•	►	•	•
3. Exempt interest	►	•	►	•	►
4. Accounts receivable interest	►	•	►	•	►
5. Other interest	•	•	►	•	►
6. Rent	•	•	•	•	•
7. Royalties	•	•	•	•	•
8. Capital gain	•	•	•	•	•
9. Ordinary gain	•	•	•	•	•
10. Partnership gross receipts. Include schedule	►	•	•	•	•
11. Other. Include schedule	►	•	•	•	►
12. Total	•	•	•	•	>



Schedule J1 and J2 instructions on next page

IA Schedule Schedules J1 and J2 Instructions

Instructions for Schedules J1 and J2 Consolidated Business Activity Ratio:

For each company listed on Schedule I, list their receipts in Iowa (J1) and their receipts everywhere (J2) as reported for federal income tax purposes. Any adjustments for intercompany transactions or other consolidating adjustments must be shown in the adjustments column. Total the columns for each row, subtracting or adding the adjustments as needed. Use additional Schedules J1 and J2 when necessary. Complete all applicable lines, even if all corporate business is conducted in Iowa. The total amounts on Schedules J1 and J2 for each type of income must match those reported on Schedule E. See instructions for Schedule E for further explanations.

Include an explanation if the company has zero lowa receipts but is included in the consolidated group. Companies asserting Public Law 86-272 protection in Iowa should not be included on Schedules J1 and J2. See Schedule M.