

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

All corporations that are part of a consolidated group for federal purposes must file schedules H2 and H3. See instructions before completing the form.

	Company	Company
Company Name	► <input type="text"/>	► <input type="text"/>
Company FEIN	► <input type="text"/>	► <input type="text"/>
NAICS Code	► <input type="text"/>	► <input type="text"/>
Filing in Iowa (Y/N)?	► <input type="text"/>	► <input type="text"/>
1a. Gross receipts or sales.....	► <input type="text"/> 1a	► <input type="text"/>
1b. Less returns & allowances	► <input type="text"/> 1b	► <input type="text"/>
1c. Balance	► <input type="text"/> 1c	► <input type="text"/>
2. Cost of goods sold.....	► <input type="text"/> 2	► <input type="text"/>
3. Gross profit.....	► <input type="text"/> 3	► <input type="text"/>
4. Dividends.....	► <input type="text"/> 4	► <input type="text"/>
5. Interest	► <input type="text"/> 5	► <input type="text"/>
6. Gross rents.....	► <input type="text"/> 6	► <input type="text"/>
7. Gross royalties	► <input type="text"/> 7	► <input type="text"/>
8. Capital gain net income.....	► <input type="text"/> 8	► <input type="text"/>
9. Net gain (loss) from federal 4797	► <input type="text"/> 9	► <input type="text"/>
10. Other income.....	► <input type="text"/> 10	► <input type="text"/>
11. Total income.....	► <input type="text"/> 11	► <input type="text"/>



IA Corporation Schedule H2, page 2

FEIN

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	Company	Company
12. Compensation of officers.....	► 12	►
13. Salaries and wages	► 13	►
14. Repairs and maintenance	► 14	►
15. Bad debts	► 15	►
16. Rents	► 16	►
17. Taxes and licenses	► 17	►
18. Interest	► 18	►
19. Charitable contributions.....	► 19	►
20. Depreciation	► 20	►
21. Depletion	► 21	►
22. Advertising.....	► 22	►
23. Pension, profit-sharing, plans, etc.....	► 23	►
24. Employee benefit programs	► 24	►
25. Energy Efficient Commercial Buildings Deduction.....	► 25	►
26. Other deductions	► 26	►
27. Total deductions	► 27	►
28. Taxable income before NOL & special deductions.....	► 28	►
29a. NOL deduction.....	► 29a	►
29b. Special deductions	► 29b	►
30. Taxable income.....	► 30	►



Corporation Name	Federal Employer Identification Number (FEIN)								Tax Period End Date						
►	►								M	M	D	D	Y	Y	Y

	Combined	Eliminations	Adjustments	Consolidated Return
1a. Gross receipts or sales	► 1a	►	►	►
1b. Less returns & allowances.....	► 1b	►	►	►
1c. Balance	► 1c	►	►	►
2. Cost of goods sold.....	► 2	►	►	►
3. Gross profit.....	► 3	►	►	►
4. Dividends.....	► 4	►	►	►
5. Interest	► 5	►	►	►
6. Gross rents	► 6	►	►	►
7. Gross royalties	► 7	►	►	►
8. Capital gain net income	► 8	►	►	►
9. Net gain (loss) from federal 4797	► 9	►	►	►
10. Other income.....	► 10	►	►	►
11. Total income.....	► 11	►	►	►
12. Compensation of officers	► 12	►	►	►
13. Salaries and wages....	► 13	►	►	►
14. Repairs and maintenance.....	► 14	►	►	►
15. Bad debts	► 15	►	►	►
16. Rents	► 16	►	►	►
17. Taxes and licenses	► 17	►	►	►



IA Corporation Schedule H3, page 2

FEIN

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	Combined	Eliminations	Adjustments	Consolidated Return
18. Interest	►18	►	►	►
19. Charitable contributions	►19	►	►	►
20. Depreciation	►20	►	►	►
21. Depletion	►21	►	►	►
22. Advertising.....	►22	►	►	►
23. Pension, profit-sharing, etc., plans	►23	►	►	►
24. Employee benefit programs	►24	►	►	►
25. Energy Efficient Commercial Buildings Deduction	►25	►	►	►
26. Other deductions	►26	►	►	►
27. Total deductions	►27	►	►	►
28. Taxable income before NOL & special deductions.....	►28	►	►	►
29a. NOL deduction.....	►29a	►	►	►
29b. Special deductions	►29b	►	►	►
30. Taxable income.....	►30	►	►	►



IA Corporation Schedule H2 and H3 Instructions

Schedule H General Instructions

All corporations that file a separate or consolidated Iowa return and are part of a consolidated group for federal purposes must file schedules H2 and H3. Use extra pages if necessary to list all companies included in the consolidated federal return.

Note: You must include pages 1-5 of your consolidated federal return with your return.

Iowa Schedule H has two parts:

- Complete Schedule H2 (consolidated federal filers only) to include the income statement information for each company included on the consolidated federal return as filed with the Internal Revenue Service (IRS), regardless of their Iowa filing status.
- Schedule H3 (consolidated federal filers only) is used to reconcile the consolidating income statements (Schedule H2) with the consolidated federal return.

Schedule H2 Instructions:

For each company included on the consolidated federal return, provide the name, FEIN, and North American Industry Classification System (NAICS) Code.

Check "Yes" for each company that files a separate Iowa corporation income tax return or is part of a consolidated Iowa corporation income tax return.

Enter the income statement information for each company included on the consolidated federal return as filed with the IRS. Include all companies that are part of the consolidated federal return regardless of their Iowa filing status, or their inclusion on the IA Corporation Schedule M.

Schedule H3 Instructions

Schedule H3 is used to reconcile the information provided on Iowa Schedule H2 with the consolidated federal return filed with the IRS as shown on pages 1-5 of the consolidated federal return.

The "Consolidated Return" column is calculated by starting with the "Combined" column, subtracting the "Eliminations" column, and adding the "Adjustments" column. Because the "Eliminations" column is always subtracted, eliminations that increase income should be entered as (negative) numbers in the "Eliminations" column. Because the "Adjustments" column is always added, adjustments that decrease income should be entered as (negative) numbers in the "Adjustments" column. Enclose all intercompany eliminations and adjustments used to arrive at the consolidated federal return amounts.

Note: You must include pages 1-5 of your consolidated federal return as filed with the IRS with your return.