



Enclose this form with your Iowa income tax return.

Iowa Depreciation Adjustment Schedule

Name(s) SSN
Name of Partnership or Corporation (if applicable) FEIN

PART I - Computation of Iowa depreciation adjustment

Table with 10 columns: A Description of Property, B Date Placed in Service, C Life of Asset, D Cost or Other Basis, E Federal 179 Expense, F Federal Depreciation Deduction, G Accumulated Federal Depreciation, H Iowa 179 Expense, I MACRS Iowa Depreciation Deduction, J Accumulated Iowa Depreciation

PART II - Disposition adjustments If you have not sold or disposed of any bonus depreciation or section 179 property, skip to Part III of this form. If you have disposed of bonus depreciation or section 179 property, and an Iowa depreciation adjustment was applied to this property in a prior year, continue to Part II.

Table with 6 columns: A Description of Property sold or disposed, B Date placed in service - mo/day/yr, C Date sold or disposed, D Total Iowa depreciation + Sec. 179 expense taken, E Total federal depreciation + Sec. 179 expense taken, F Adjustment (subtract column E from column D)

PART III - Summary of adjustments to net income
1. Enter the sum of amounts from Part I, columns E & F.
2. Enter the sum of amounts from Part I, columns H & I.
3. Adjustment to depreciation. Subtract line 2 from line 1.
4. Enter amount from Part II, column F.
5. Add lines 3 and 4.

Table for Part III adjustments with columns: For Iowa Form, Enter positive amounts from line 5 on, Enter negative amounts from line 5 on

