Iowa Department of REVENUE

2016 IA 4562B

Iowa Accumulated Depreciation Adjustment Schedule

https://tax.iowa.gov

Name(s) _____ SSN/FEIN _____

Pass-Through Entity (if applicable) _____ Pass-Through FEIN _____

Note: Use this form to record the cumulative effect of the Bonus Depreciation Adjustment computed on form IA 4562A.

Tax Period Ending Date	IA 4562A Adjustment Amount from Part III, Line 5	Balance

Instructions

Tax Period Ending Date: Start with the tax period that you first made an adjustment for bonus depreciation on the Iowa return. Continue entering each subsequent tax period up to, and including, the current period.

IA 4562A Adjustment: Enter the amount added/deducted on the Iowa return for each tax period. This should be the amount entered in Part III, line 5 of the IA 4562A. Enter negative numbers in parenthesis. Place an asterisk (*) after the tax period if the IA 4562A adjustment was changed from the amount originally claimed. You must provide copies of the prior tax periods' IA 4562As if requested by the Department. Failure to provide copies of the prior tax periods' IA 4562As will delay the processing of your return or cause the denial of your adjustment. Do not send copies of the asset listings that are required with the IA 4562A.

Balance: The balance amount for the first tax period should be the same as the amount of the adjustment. For each subsequent tax period, the balance amount should be changed by the amount of that tax period's IA 4562A adjustment.

Include this form with your IA tax return

1641105039999