Use your mouse or Tab key to move through the fields. Use your mouse or space bar to enable check boxes.

Illinois Department of Revenue

Schedule UB

Attach to your Form IL-1120, Form IL-1120-ST, and Form IL-1065.

Combined Apportionment for Unitary Business Group

For tax years ending on or after December 31, 2014

Common year ending for the unitary business group

Month ____ Year ____

IL Attachment no. 5

Step 1 — Provide Your Membership Information

◇ _____
Enter the name of the designated agent (see general instructions).

___ ___ - ___ ___ ___ ___ ___ ___ ___
Enter the federal employer identification number (FEIN).

◇ _____
Enter the name of the designated agent last year, if it is different than above.

___ ___ - ___ ___ ___ ___ ___ ___ ___
Enter the FEIN, if it is different than above.

◇ _____
Enter the name of the controlling corporation (see general instructions).

___ ___ - ___ ___ ___ ___ ___ ___ ___
Enter the FEIN, if it is different than above.

◇ If the controlling corporation is a member of this unitary group, check the box. ☐

Section A — List all members. See Specific Instructions.

	A Name	B FEIN	C Year ending (Month/Year)	D Required to file an IL return	E New member	F Inactive member	G Holding company	H Apportionment method	I Member Type
◇ 1		__-_____	__/____						
◇ 2		__-_____	__/____						
◇ 3		__-_____	__/____						
◇ 4		__-_____	__/____						
◇ 5		__-_____	__/____						
◇ 6		__-_____	__/____						
◇ 7		__-_____	__/____						
◇ 8		__-_____	__/____						
◇ 9		__-_____	__/____						
◇ 10		__-_____	__/____						

Section B — List any mergers with members listed in Section A. See Specific Instructions.

	A Person who has merged with member: Name	FEIN	B Member listed in Section A: Name	FEIN	Date of merger
1					
2					
3					

Section C — List all members who left the group during this tax year. See Specific Instructions.

	A Member who was sold: Name	FEIN	B Entity to which member in Column A was sold: Name	FEIN	Date of sale
1					
2					
3					

Section D — Provide information about your excluded members

See Specific Instructions and complete Step 5 if the answer below is 1 or greater.

1 Enter the total number of members excluded. ◇ _____

Illinois Department of Revenue
Schedule UB

Enter your name as shown on the tax return of the member filing the Schedule UB. _____

Enter your federal employer identification number. ___ ___ - ___ ___ ___ ___ ___ ___ ___

Step 2 — Figure your federal taxable income ◆Read specific instructions before completing.◆

	A	B	C	D		E
	◇ __-_____ FEIN	◇ __-_____ FEIN	◇ __-_____ FEIN	Eliminations and adjustments between members (attach explanation)		Combined totals
1 Net receipts or sales	.00	.00	.00	.00	1	.00
2 Cost of goods sold	.00	.00	.00	.00	2	.00
3 Gross profit. Subtract Line 2 from Line 1.	.00	.00	.00	.00	3	.00
4 Dividends	.00	.00	.00	.00	4	.00
5 Interest	.00	.00	.00	.00	5	.00
6 Gross rents	.00	.00	.00	.00	6	.00
7 Gross royalties	.00	.00	.00	.00	7	.00
8 Capital gain net income	.00	.00	.00	.00	8	.00
9 Net gain or loss from U.S. Form 4797	.00	.00	.00	.00	9	.00
10 Other income	.00	.00	.00	.00	10	.00
11 **Total income. Add Lines 3 through 10.**	.00	.00	.00	.00	11	.00
12 Compensation of officers	.00	.00	.00	.00	12	.00
13 Salaries and wages less employment credit	.00	.00	.00	.00	13	.00
14 Repairs and maintenance	.00	.00	.00	.00	14	.00
15 Bad debts	.00	.00	.00	.00	15	.00
16 Rents	.00	.00	.00	.00	16	.00
17 Taxes and licenses	.00	.00	.00	.00	17	.00
18 Interest	.00	.00	.00	.00	18	.00
19 Charitable Contributions	.00	.00	.00	.00	19	.00
20 Depreciation	.00	.00	.00	.00	20	.00
21 Depletion	.00	.00	.00	.00	21	.00
22 Advertising	.00	.00	.00	.00	22	.00
23 Pension plan, *etc.*	.00	.00	.00	.00	23	.00
24 Employee benefit programs	.00	.00	.00	.00	24	.00
25 Domestic Production Activities Deduction	.00	.00	.00	.00	25	.00
26 Other deductions	.00	.00	.00	.00	26	.00
27 **Total deductions. Add Lines 12 through 26.**	.00	.00	.00	.00	27	.00
28 Taxable income. Subtract Line 27 from Line 11.	◇ .00	◇ .00	◇ .00	◇ .00	28	.00
29 **a** Net operating loss deduction	◇ .00	◇ .00	◇ .00	◇ .00	29a	.00
b Special deductions	◇ .00	◇ .00	◇ .00	◇ .00	29b	.00
c Total NOL and special deductions	.00	.00	.00	.00	29c	.00
30 **Federal taxable income or loss for Illinois purposes. Subtract Line 29c from Line 28.**	.00	.00	.00	.00	30	.00

Enter your name as shown on the tax return of the member filing the Schedule UB.

Enter your federal employer identification number.

Step 3 — Figure your combined business income

	A	B	C	D	E
	FEIN	FEIN	FEIN	Eliminations and adjustments between members (attach explanation)	Combined totals
1 Enter the amounts from Step 2, Line 30.	.00	.00	.00	.00	1
Addition Modifications					
2 Net operating loss deduction from Step 2, Line 29a	.00	.00	.00	.00	2 .00 ◇
3 State, municipal, and other interest income excluded in arriving at Line 1	.00	.00	.00	.00	3 .00 ◇
4 Illinois income and replacement tax and surcharge deducted in arriving at Line 1	.00	.00	.00	.00	4 .00 ◇
5 Illinois Special Depreciation	.00	.00	.00	.00	5 .00 ◇
6 Related-party expenses	.00	.00	.00	.00	6 .00 ◇
7 Distributive share of additions	.00	.00	.00	.00	7 .00 ◇
8 Other additions	.00	.00	.00	.00	8 .00 ◇
9 **Total income or loss. Add Lines 1 through 8.**	.00	.00	.00	.00	9 .00
Subtraction Modifications					
10 Interest income from U.S. Treasury and other exempt federal obligations	.00	.00	.00	.00	10 .00 ◇
11 River Edge Redevelopment Zone Dividend subtractions	.00	.00	.00	.00	11 .00 ◇
12 River Edge Redevelopment Zone Interest subtraction	.00	.00	.00	.00	12 .00 ◇
13 High Impact Business Dividend subtractions	.00	.00	.00	.00	13 .00 ◇
14 High Impact Business Interest subtraction	.00	.00	.00	.00	14 .00 ◇
15 Contribution subtraction	.00	.00	.00	.00	15 .00 ◇
16 Contributions to certain job training projects	.00	.00	.00	.00	16 .00 ◇
17 Foreign Dividend subtraction	.00	.00	.00	.00	17 .00 ◇
18 Illinois Special Depreciation subtraction	.00	.00	.00	.00	18 .00 ◇
19 Related-party expenses subtraction	.00	.00	.00	.00	19 .00 ◇
20 Distributive share of subtractions	.00	.00	.00	.00	20 .00 ◇
21 Other subtractions	.00	.00	.00	.00	21 .00 ◇
22 Total subtractions. Add Lines 10 through 21.	.00	.00	.00	.00	22 .00
23 **Base income or loss. Subtract Line 22 from Line 9.**	.00	.00	.00	.00	23 .00
24 Nonbusiness income or loss	.00	.00	.00	.00	24 .00 ◇
25 Business income or loss from non-unitary partnerships, trusts, or estates (see instructions).	.00	.00	.00	.00	25 .00 ◇
26 Add Lines 24 and 25.	.00	.00	.00	.00	26 .00
27 **Combined unitary business income or loss. Subtract Line 26 from Line 23.**	.00	.00	.00	.00	27 .00

Enter your name as shown on the tax return of the member filing the Schedule UB.

Enter your federal employer identification number.

Step 4 — Figure your apportionment factor

	A ◇	B ◇	C ◇	D Combined totals
	FEIN	FEIN	FEIN	
1 Enter your combined unitary business income or loss from Step 3, Column E, Line 27 here. →				**1**

Apportionment factor for tax years ending on or after December 31, 2000

	A	B	C	D
2 Enter the net sales everywhere.	◇ .00	◇ .00	◇ .00	**2** .00
3 Enter the net sales within Illinois.	◇ .00	◇ .00	◇ .00	**3** .00
4 **Apportionment factor** Divide Line 3 of each Column by Line 2, **Column D** (round to the sixth decimal place).	.	.	.	**4** .
5 Illinois business income or loss.	.00	.00	.00	**5** .00
6 Nonbusiness income or loss.	◇ .00	◇ .00	◇ .00	**6** .00
7 Non-unitary or combined partnership business income or loss.	◇ .00	◇ .00	◇ .00	**7** .00
8 Net income or loss.	.00	.00	.00	**8** .00
9 Net income or loss of members who are not C corporations.	◇ .00	◇ .00	◇ .00	**9** .00
10 Combined net income.	.00	.00	.00	**10** .00

If the amount in Column D, Line 10 is negative, complete Lines 11 through 13.

	A	B	C	D
11 Net loss from Line 8.	.00	.00	.00	**11** .00
12 Divide Line 11 of each Column A through C, by the amount in Line 11, Column D (carry to six decimal places).	.	.	.	**12** .
13 Allocated net loss. Multiply Line 12 by Line 10, Column D.	.00	.00	.00	**13** .00

After you have completed this schedule, see "Specific instructions for completing Form IL-1120" in the Schedule UB instructions.

This form is authorized by the Illinois Income Tax Act. Disclosure of this information is required of those taxpayers to whom this form applies. Failure to provide this information when required could result in a penalty.

Enter your name as shown on the tax return of the member filing the Schedule UB.

Enter your federal employer identification number.

Step 5 — Provide your affiliated company information

A Name	B FEIN	C Reason for exclusion (check one) 80/20 company	non-combination rule	not unitary
	-			
	-			
	-			