



Illinois Department of Revenue

2025 Subgroup ScheduleFor tax years ending **on or after** December 31, 2025.

Year ending

Month Year

Attach to Schedule UB

READ THIS FIRST: If you are a member of a unitary group that includes members who use different apportionment formulas, complete a separate Subgroup Schedule for each insurance company subgroup, financial organization subgroup, regulated exchange subgroup, and transportation company subgroup.

For Lines 2 and 3, refer to the Subgroup Schedule Instructions and Illinois Income Tax Act Section 304 for additional information.

If you have more members than columns, add additional schedules in the same format.

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

Enter your federal employer identification number (FEIN).

Step 1: Identify the type of subgroup

Check the appropriate box:

☐	Insurance company subgroup
☐	Financial organization subgroup
☐	Regulated exchange subgroup
☐	Transportation company subgroup

Step 2: Determine your subgroup apportionment factor

	A	B	C	D
	-	-	-	Total
	FEIN	FEIN	FEIN	
1 Enter the sales everywhere.				1
2 Section 304 Numerator				
3 Section 304 Denominator				3
4 Divide Line 2 of each Column by Line 3, Column D . Round to six decimal places.				
5 Sales inside Illinois. Multiply Line 4 of each Column by Line 1, Column D .				

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

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