



Schedule UB (Forms IL-1120, IL-1120-ST) Combined Apportionment for Unitary Business Group

Common year ending for the unitary business group: _____
Month Year

Part I — Membership Information

Name and address of member filing the Schedule UB or designated agent (see general instructions)

Federal employer identification number (FEIN)

Name and address of controlling corporation (see general instructions)

FEIN

Is the controlling corporation a member of this unitary group?

Yes No

For tax years ending prior to 12/31/93 only: Are members of your group electing to file an Illinois combined return?

Yes No

Section A — Check the filing structure and apportionment method you are using.

Filing Structure

- Vertical integration
- Horizontal integration

Apportionment Method

- 1 — Property, payroll, and sales
- 2 — Single factor financial organization
- 3 — Single factor transportation company
- 4 — Single factor insurance company
- 5 — Other as approved by the Department of Revenue pursuant to Section 304(f)

Section B — List all members. Write the name, address, FEIN, year ending and indicate whether or not each listed member is required to file an Illinois income tax return for the year. See Specific Instructions.

Column A	Column B	Column C	Column D
Name and address	FEIN	Year ending (Mo. / Yr.)	Required to file an Illinois return? (Yes / No)
1 _____	____ - _____	____ / ____	_____
2 _____	____ - _____	____ / ____	_____
3 _____	____ - _____	____ / ____	_____
4 _____	____ - _____	____ / ____	_____
5 _____	____ - _____	____ / ____	_____
6 _____	____ - _____	____ / ____	_____
7 _____	____ - _____	____ / ____	_____
8 _____	____ - _____	____ / ____	_____

Section C — List all persons excluded due to the 80/20 rule. See specific instructions. Use additional sheets if necessary.

Write the total number of persons excluded in the box.



Column A	Column B	Column C
Name and address	FEIN	Required to file an Illinois return? (Yes / No)
1 _____	____ - _____	_____
2 _____	____ - _____	_____
3 _____	____ - _____	_____

Section D — Attach a list of all other persons not listed in Sections B or C above. Write the name, address, and FEIN for each person on the list. See specific instructions.

Write the total number of persons in the box.



Name as shown on the tax return of the member filing the Schedule UB _____

FEIN _____

Please read the specific instructions before completing.

Part II — Figure your federal taxable income or equivalent

	Column A	Column B	Column C	Column D	Column E
	FEIN	FEIN	FEIN	Eliminations and adjustments between members (attach explanation)	Combined totals
1 Net receipts or sales	_____	_____	_____	_____	_____
2 Cost of goods sold	_____	_____	_____	_____	_____
3 Gross profit Line 1 minus Line 2.	_____	_____	_____	_____	_____
4 Dividends	_____	_____	_____	_____	_____
5 Interest	_____	_____	_____	_____	_____
6 Gross rents	_____	_____	_____	_____	_____
7 Gross royalties	_____	_____	_____	_____	_____
8 Capital gain net income	_____	_____	_____	_____	_____
9 Net gain or (loss) from U.S. Form 4797	_____	_____	_____	_____	_____
10 Other income	_____	_____	_____	_____	_____
11 Total Income. Add Lines 3 through 10.	_____	_____	_____	_____	_____
12 Compensation of officers	_____	_____	_____	_____	_____
13 Salaries and wages less jobs credit	_____	_____	_____	_____	_____
14 Repairs	_____	_____	_____	_____	_____
15 Bad debts	_____	_____	_____	_____	_____
16 Rents	_____	_____	_____	_____	_____
17 Taxes	_____	_____	_____	_____	_____
18 Interest	_____	_____	_____	_____	_____
19 Contributions	_____	_____	_____	_____	_____
20/21 Depreciation minus Line 21a depreciation claimed elsewhere on U.S. Form 1120	_____	_____	_____	_____	_____
22 Depletion	_____	_____	_____	_____	_____
23 Advertising	_____	_____	_____	_____	_____
24 Pension plan, etc.	_____	_____	_____	_____	_____
25 Employee benefit programs	_____	_____	_____	_____	_____
26 Other deductions	_____	_____	_____	_____	_____
27 Total deductions. Add Lines 12 through 26.	_____	_____	_____	_____	_____
28 Taxable income. Line 11 minus Line 27.	_____	_____	_____	_____	_____
29 a Net operating loss deduction	_____	_____	_____	_____	_____
b Special deductions	_____	_____	_____	_____	_____
30 Federal taxable in- come (loss) for Illinois purposes. Subtract Line 29b from Line 28.	_____	_____	_____	_____	_____

Name as shown on the tax return of the member filing the Schedule UB _____

FEIN _____

Part III — Figure your combined business income

	Column A FEIN _____	Column B FEIN _____	Column C FEIN _____	Column D Adjustments (attach explanation)	Column E Combined totals
1 Write your federal taxable income (loss) for Illinois purposes from Part II, Line 30, Column E here. →					<input style="width: 100px; height: 20px;" type="text"/>
2 Additions					
a State, municipal, and other interest income excluded in arriving at Line 1 above	_____	_____	_____	_____	_____
b Illinois income and replacement tax deducted in arriving at Line 1 above	_____	_____	_____	_____	_____
c Other additions (specify: _____)	_____	_____	_____	_____	_____
3 Total additions. Add Lines 2a through 2c.	_____				_____
4 Total income. Add Lines 1 and 3.	_____				_____
5 Subtractions					
a Interest income from U.S. Treasury obligations	_____	_____	_____	_____	_____
b Enterprise zone or foreign trade zone/sub-zone dividends (Schedule 1299-B)	_____	_____	_____	_____	_____
c Enterprise zone contributions (Schedule 1299-B)	_____	_____	_____	_____	_____
d Enterprise zone or high impact business interest (Schedule 1299-B)	_____	_____	_____	_____	_____
e Contributions to certain job training projects (refer to Form IL-1120 instructions)	_____	_____	_____	_____	_____
f Other subtractions (specify: _____)	_____	_____	_____	_____	_____
g Federal NOL carryforward from tax years ending prior to 12/31/86 (Schedule UB/NL-5g)	_____	_____	_____	_____	_____
6 Total subtractions. Add Lines 5a through 5g.	_____				_____
7 Base income (loss). Subtract Line 6 from Line 4.	_____				_____
8 Nonbusiness income net of deductions directly allocable to such income (Sch. NB)	_____	_____	_____	_____	_____
9 Non-unitary partnership, estate or trust income (loss) (see specific instructions)	_____	_____	_____	_____	_____
10 Add Lines 8 and 9.	_____				_____
11 Combined unitary business income (loss). Subtract Line 10 from Line 7.	_____				_____

Name as shown on the tax return of the member filing the Schedule UB _____

FEIN _____ - _____ - _____

Part IV — Figure your apportionment factors

	Column A FEIN _____ - _____ - _____	Column B FEIN _____ - _____ - _____	Column C FEIN _____ - _____ - _____	Column D Combined totals
1 Write your combined unitary business income (loss) from Part III, Line 11, Column E here. ➔				
2 Apportionment formula				
a Write the net property everywhere.	_____	_____	_____	_____
b Write the net property within Illinois.	_____	_____	_____	_____
c Property factor. Divide Line 2b for each column by Line 2a, Column D (carry to six decimal places).	_____	_____	_____	_____
d Write the net payroll everywhere.	_____	_____	_____	_____
e Write the net payroll within Illinois.	_____	_____	_____	_____
f Payroll factor. Divide Line 2e for each column by Line 2d, Column D (carry to six decimal places).	_____	_____	_____	_____
g Write the net sales everywhere.	_____	_____	_____	_____
h Write the net sales within Illinois.	_____	_____	_____	_____
i Sales factor. Divide Line 2h for each column by Line 2g, Column D (carry to six decimal places).	_____	_____	_____	_____
j Write the decimal from Line 2i.	_____	_____	_____	_____
3 Total. Add Lines 2c, 2f, 2i, and 2j.	_____	_____	_____	_____
4 Average. Divide Line 3 by the number of applicable factors.	_____	_____	_____	_____

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