



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 of designated agent (see general instructions) Federal employer identification number (FEIN) _____

Name of designated agent last year, if different than above FEIN, if different than above _____

Name 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 — Alternative method approved by the department

Section B — List all members. See Specific Instructions.

A	B	C	D	E	F	G
Name	FEIN	Year ending (Mo./Yr.)	Required to file an IL return	New member	Inactive member	Foreign insurer
1 _____	_____	____/____	_____	_____	_____	_____
2 _____	_____	____/____	_____	_____	_____	_____
3 _____	_____	____/____	_____	_____	_____	_____
4 _____	_____	____/____	_____	_____	_____	_____
5 _____	_____	____/____	_____	_____	_____	_____
6 _____	_____	____/____	_____	_____	_____	_____
7 _____	_____	____/____	_____	_____	_____	_____
8 _____	_____	____/____	_____	_____	_____	_____

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

A	B
Person who has merged with member	Member listed in Section B
1 _____ Name _____ FEIN _____	_____ Name _____ FEIN _____
2 _____ Name _____ FEIN _____	_____ Name _____ FEIN _____
3 _____ Name _____ FEIN _____	_____ Name _____ FEIN _____

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

1 _____ Name _____ FEIN _____	3 _____ Name _____ FEIN _____
2 _____ Name _____ FEIN _____	4 _____ Name _____ FEIN _____

Section E — Attach a list of all persons excluded due to the 80/20 rule and all other persons not listed in Sections B through D. See Specific Instructions.

1 Write the total number of persons excluded. _____

2 Write the total number of other persons. _____



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

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

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

FEIN _____

Part III — Figure your combined business income

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

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

FEIN _____

Part IV — Figure your apportionment factors

	A	B	C	D
	FEIN	FEIN	FEIN	Combined totals
1 Write your combined unitary business income (loss) from Part III, Line 11, Column E here. →				1

Apportionment formula

2 Write the net property everywhere.	_____	_____	_____	2 _____
3 Write the net property within Illinois.	_____	_____	_____	3 _____
4 Property factor Divide Line 3 of each column by Line 2, Column D (carry to six decimal places).	_____	_____	_____	4 _____

Weighted property factor for tax years ending on or after December 31, 1998

5 Weighting factor (See instructions)				5 _____
6 Weighted total. Multiply Line 4 of each column by Line 5 (carry to six decimal places).	_____	_____	_____	6 _____

7 Write the net payroll everywhere.	_____	_____	_____	7 _____
8 Write the net payroll within Illinois.	_____	_____	_____	8 _____
9 Payroll factor Divide Line 8 of each column by Line 7, Column D (carry to six decimal places).	_____	_____	_____	9 _____

Weighted payroll factor for tax years ending on or after December 31, 1998

10 Weighting factor (See instructions)				10 _____
11 Weighted total. Multiply Line 9 of each column by Line 10 (carry to six decimal places).	_____	_____	_____	11 _____

12 Write the net sales everywhere.	_____	_____	_____	12 _____
13 Write the net sales within Illinois.	_____	_____	_____	13 _____
14 Sales factor Divide Line 13 of each column by Line 12, Column D (carry to six decimal places).	_____	_____	_____	14 _____
15 Write the decimal from Line 14.	_____	_____	_____	15 _____

Weighted sales factor for tax years ending on or after December 31, 1998

16 Weighting factor (See instructions)				16 _____
17 Weighted total. Multiply Line 14 of each column by Line 16 (carry to six decimal places).	_____	_____	_____	17 _____

Apportionment factor for tax years ending before December 31, 1998

18 Total. Add Lines 4, 9, 14, and 15	_____	_____	_____	18 _____
19 Average. Divide Line 18 by the number of applicable factors.	_____	_____	_____	19 _____

Apportionment factor for tax years ending on or after December 31, 1998

20 Total. Add Lines 6, 11, and 17.	_____	_____	_____	20 _____
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After you have completed this schedule, see "Specific instructions for completing Form IL-1120" in the Schedule UB instructions.