



Illinois Department of Revenue Schedule UB

Combined Apportionment for Unitary Business Group

Common year ending for the
unitary business group

Attach to your Form IL-1120 or Form IL-1120-ST for tax years ending on or after December 31, 2000.

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

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

Filing Structure

- ☐ Vertical Integration
☐ Horizontal Integration

Apportionment Method

- ☐ 1 — Single sales
☐ 2 — Financial organization
☐ 3 — Transportation company
☐ 4 — 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 (Month/Year)	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	
2	
3	

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

1		3	
2		4	

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 income or 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 or loss for Illinois purposes from Part II, Line 30, Column E, here. →					1 <input type="text"/>
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 other exempt federal 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 (See instructions.)					5g _____
6 Total subtractions. Add Lines 5a through 5g.					6 _____
7 Base income or loss. Subtract Line 6 from Line 4.					7 _____
8 Nonbusiness income or loss net of allocable deductions (Schedule NB)					8 _____
9 Non-unitary partnership, trust, or estate income or loss (see specific instructions)					9 _____
10 Add Lines 8 and 9.					10 _____
11 Combined unitary business income or 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 factor

Note: Effective for tax years **ending on or after December 31, 2000**, the apportionment factor is figured using only the sales factor. This schedule has been revised for this change and should be used only for those tax years. Use Schedule UB with an earlier revision date to file unitary for tax years ending **prior to December 31, 2000**.

	A	B	C	D
	FEIN	FEIN	FEIN	Combined totals
1 Write your combined unitary business income or loss from Part III, Line 11, Column E here.			➔	1 <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div>

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

2 Write the net sales everywhere.				2 <div style="border-bottom: 1px solid black; width: 100px;"></div>
3 Write the net sales within Illinois.				3 <div style="border-bottom: 1px solid black; width: 100px;"></div>
4 Apportionment factor Divide Line 3 of each column by Line 2, Column D (carry to six decimal places).				4 <div style="border-bottom: 1px solid black; width: 100px;"></div>

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