



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, 2003.

Month

Year

Part I — Provide Your Membership Information

Write the name of the designated agent (see general instructions).

Write the federal employer identification number (FEIN).

Write the name of the designated agent last year, if it is different than above.

Write the FEIN, if it is different than above.

Write the name of the controlling corporation (see general instructions).

Write your 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 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. _____



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

Write your federal employer identification number.

Part II — Figure your federal taxable income

◆ Please read the 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	_____	_____	_____	_____	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, <i>etc.</i>	_____	_____	_____	_____	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 _____

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

Write your federal employer identification number.

Part III — Figure your combined business income

Note For tax years ending on or after December 31, 2003, the subtraction allowances have been changed. If you are filing an original or amended return for tax years ending prior to December 31, 2003, you must use a Schedule UB with an earlier revision date.

	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
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 Dividend subtractions (Schedule 1299-B)					5b _____
c High Impact Business Dividend subtractions (Schedule 1299-B)					5c _____
d High Impact Business Interest Subtraction (Schedule 1299-B)					5d _____
e Contributions to certain job training projects (refer to Form IL-1120 instructions)					5e _____
f Other subtractions (specify: _____)					5f _____
6 Total subtractions. Add Lines 5a through 5f.					6 _____
7 Base income or loss. Subtract Line 6 from Line 4.					7 _____
8 Nonbusiness income or loss (Short year filers, see instructions)					8 _____
9 Business income or loss from non-unitary partnerships, trusts, or estates (see instructions)					9 _____
10 Add Lines 8 and 9.					10 _____
11 Combined unitary business income or loss. Subtract Line 10 from Line 7.					11 _____

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

Write your federal employer identification number.

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. Use Schedule UB with a revision date of 12/99 or earlier to file unitary for tax years ending prior to December 31, 2000. See specific instructions for more information on how to obtain additional forms.

	A	B	C	D	E
	FEIN	FEIN	FEIN	Eliminations (attach explanation)	Combined totals
1 Write your combined unitary business income or loss from Part III, Line 11, Column E here.				➔	1 <input style="width: 100px; height: 20px;" type="text"/>

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

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

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