



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, 2005.

Month \_\_\_\_\_ Year \_\_\_\_\_  
**IL Attachment no. 3**

**Step 1 — 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 the FEIN, if it is different than above.

If the controlling corporation is a member of this unitary group, check the box.

**Section A — List all members. See Specific Instructions.**

| A    | B    | C                        | D                             | E          | F               | G               | H                    | I       |
|------|------|--------------------------|-------------------------------|------------|-----------------|-----------------|----------------------|---------|
| Name | FEIN | Year ending (Month/Year) | Required to file an IL return | New member | Inactive member | Foreign insurer | Apportionment method | S Corp. |
| 1    |      | /                        |                               |            |                 |                 |                      |         |
| 2    |      | /                        |                               |            |                 |                 |                      |         |
| 3    |      | /                        |                               |            |                 |                 |                      |         |
| 4    |      | /                        |                               |            |                 |                 |                      |         |
| 5    |      | /                        |                               |            |                 |                 |                      |         |
| 6    |      | /                        |                               |            |                 |                 |                      |         |
| 7    |      | /                        |                               |            |                 |                 |                      |         |
| 8    |      | /                        |                               |            |                 |                 |                      |         |
| 9    |      | /                        |                               |            |                 |                 |                      |         |
| 10   |      | /                        |                               |            |                 |                 |                      |         |

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

| A<br>Person who has merged with member |      | B<br>Member listed in Section A |      |
|--|------|---------------------------------|------|
| 1<br>Name                              | FEIN | Name                            | FEIN |
| 2<br>Name                              | FEIN | Name                            | FEIN |
| 3<br>Name                              | FEIN | Name                            | FEIN |

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

|           |      |           |      |
|-----------|------|-----------|------|
| 1<br>Name | FEIN | 3<br>Name | FEIN |
| 2<br>Name | FEIN | 4<br>Name | FEIN |

**Section D — Attach a list of all persons excluded due to the 80/20 rule and all other persons not listed in Sections A through C. 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.

## Step 2 — Figure your federal taxable income

◆ Please read the specific instructions before completing . ◆

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

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

Write your federal employer identification number.

### Step 3 — Figure your combined business income

|  | A     | B     | C     | D<br>Eliminations<br>(attach explanation) | E<br>Combined<br>totals  |
|--|-------|-------|-------|---|--|
|  | FEIN  | FEIN  | FEIN  |   |  |
| <b>1</b> Write the amounts from Step 2, Line 30.   | _____ | _____ | _____ | _____                                     | 1 <span style="border: 1px solid black; display: inline-block; width: 80px; height: 20px; vertical-align: middle;"></span> |
| <b>Addition Modifications</b>  |       |       |       |   |  |
| <b>2</b> Net operating loss deduction from Step 2, Line 29a  | _____ | _____ | _____ | _____                                     | 2 _____  |
| <b>3</b> State, municipal, and other interest income excluded in arriving at Line 1 above              | _____ | _____ | _____ | _____                                     | 3 _____  |
| <b>4</b> Illinois income and replacement tax deducted in arriving at Line 1 above                      | _____ | _____ | _____ | _____                                     | 4 _____  |
| <b>5</b> Illinois bonus depreciation   | _____ | _____ | _____ | _____                                     | 5 _____  |
| <b>6</b> Related-party expenses  | _____ | _____ | _____ | _____                                     | 6 _____  |
| <b>7</b> Distributive share of additions   | _____ | _____ | _____ | _____                                     | 7 _____  |
| <b>8</b> Other additions (Sch. M)  | _____ | _____ | _____ | _____                                     | 8 _____  |
| <b>9 Total income or loss. Add Lines 1 through 8.</b>  | _____ | _____ | _____ | _____                                     | <b>9</b> _____   |
| <b>Subtraction Modifications</b>   |       |       |       |   |  |
| <b>10</b> Federally taxed refund of IL income or replacement tax.                                      | _____ | _____ | _____ | _____                                     | 10 _____   |
| <b>11</b> Interest income from U.S. Treasury and other exempt federal obligations                      | _____ | _____ | _____ | _____                                     | 11 _____   |
| <b>12</b> Enterprise Zone Dividend subtractions (Sch. 1299-B)  | _____ | _____ | _____ | _____                                     | 12 _____   |
| <b>13</b> Enterprise Zone Interest subtraction (Sch. 1299-B)   | _____ | _____ | _____ | _____                                     | 13 _____   |
| <b>14</b> High Impact Business Dividend subtractions (Sch. 1299-B)                                     | _____ | _____ | _____ | _____                                     | 14 _____   |
| <b>15</b> High Impact Business Interest subtraction (Sch. 1299-B)                                      | _____ | _____ | _____ | _____                                     | 15 _____   |
| <b>16</b> Contributions Subtraction (Sch. 1299-B)  | _____ | _____ | _____ | _____                                     | 16 _____   |
| <b>17</b> Contributions to certain job training projects   | _____ | _____ | _____ | _____                                     | 17 _____   |
| <b>18</b> Foreign Dividend Subtraction (Schedule J)  | _____ | _____ | _____ | _____                                     | 18 _____   |
| <b>19</b> Illinois Bonus Depreciation Subtraction (IL-4562)  | _____ | _____ | _____ | _____                                     | 19 _____   |
| <b>20</b> Related-party expenses (Sch. 80/20)  | _____ | _____ | _____ | _____                                     | 20 _____   |
| <b>21</b> Distributive share of subtractions   | _____ | _____ | _____ | _____                                     | 21 _____   |
| <b>22</b> Other subtractions (Sch. M)  | _____ | _____ | _____ | _____                                     | 22 _____   |
| <b>23</b> Total subtractions. Add Lines 10 through 22.   | _____ | _____ | _____ | _____                                     | 23 _____   |
| <b>24 Base income or loss. Subtract Line 23 from Line 9.</b>   | _____ | _____ | _____ | _____                                     | <b>24</b> _____  |
| <b>25</b> Nonbusiness income or loss   | _____ | _____ | _____ | _____                                     | 25 _____   |
| <b>26</b> Business income or loss from non-unitary partnerships, trusts, or estates (see instructions) | _____ | _____ | _____ | _____                                     | 26 _____   |
| <b>27</b> Add Lines 25 and 26.   | _____ | _____ | _____ | _____                                     | 27 _____   |
| <b>28 Combined unitary business income or loss. Subtract Line 27 from Line 24.</b>                     | _____ | _____ | _____ | _____                                     | <b>28</b> _____  |

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

Write your federal employer identification number.

**Step 4 — Figure your apportionment factor**

| A    | B    | C    | D<br>Combined<br>totals |
|------|------|------|-------------------------|
| FEIN | FEIN | FEIN |                         |

1 Write your combined unitary business income or loss from Step 3, Column E, Line 28 here. 1

**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 <b>Apportionment factor</b><br>Divide Line 3 of each column by Line 2, <b>Column E</b> (carry to six decimal places). |  |  |  | 4 . _____ |
| 5 Illinois business income or loss.   |  |  |  | 5 _____   |
| 6 Nonbusiness income or loss  |  |  |  | 6 _____   |
| 7 Nonunitary partnership business income or loss  |  |  |  | 7 _____   |
| 8 Net income or loss  |  |  |  | 8 _____   |
| 9 Net income or loss of S corporation members   |  |  |  | 9 _____   |
| 10 Combined net income  |  |  |  | 10 _____  |

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