



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, 2006.

Month \_\_\_\_\_ Year \_\_\_\_\_  
**IL Attachment no. 5**

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

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

A	B
Member who was sold	Entity to which member in Column A was sold
1 Name _____ ◆ FEIN _____	Name _____ ◆ FEIN _____
2 Name _____ ◆ FEIN _____	Name _____ ◆ FEIN _____
3 Name _____ ◆ FEIN _____	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
	◆ FEIN	◆ FEIN	◆ FEIN	Eliminations and adjustments between members (attach explanation)	Combined 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					
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 from U.S. Form 4797					<b>9</b>
<b>10</b> Other income					<b>10</b>
<b>11 Total income. Add Lines 3 through 10.</b>					<b>11</b>
<b>12</b> Compensation of officers					<b>12</b>
<b>13</b> Salaries and wages 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</b> Depreciation					<b>20</b>
<b>21</b> Depletion					<b>21</b>
<b>22</b> Advertising					<b>22</b>
<b>23</b> Pension plan, etc.					<b>23</b>
<b>24</b> Employee benefit programs					<b>24</b>
<b>25</b> Domestic Production Activities Deduction					<b>25</b>
<b>26</b> Other deductions					<b>26</b>
<b>27 Total deductions. Add Lines 12 through 26.</b>					<b>27</b>
<b>28</b> Taxable income. Subtract Line 27 from Line 11.	◆	◆	◆		<b>28</b>
<b>29 a</b> Net operating loss deduction	◆	◆	◆		<b>29a</b>
<b>b</b> Special deductions	◆	◆	◆		<b>29b</b>
<b>c</b> Total NOL and special deductions					<b>29c</b>
<b>30 Federal taxable income or loss for Illinois purposes. Subtract 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	E
	FEIN	FEIN	FEIN	Eliminations (attach explanation)	Combined totals
<b>1</b> Write the amounts from Step 2, Line 30.	_____	_____	_____	_____	<b>1</b> <input type="text"/>
<b>Addition Modifications</b>					
<b>2</b> Net operating loss deduction from Step 2, Line 29a	_____	_____	_____	_____	<b>2</b> _____
<b>3</b> State, municipal, and other interest income excluded in arriving at Line 1	_____	_____	_____	_____	<b>3</b> _____
<b>4</b> Illinois income and replacement tax deducted in arriving at Line 1	_____	_____	_____	_____	<b>4</b> _____
<b>5</b> Illinois bonus depreciation	_____	_____	_____	_____	<b>5</b> _____
<b>6</b> Related-party expenses	_____	_____	_____	_____	<b>6</b> _____
<b>7</b> Distributive share of additions	_____	_____	_____	_____	<b>7</b> _____
<b>8</b> Other additions (Sch. M)	_____	_____	_____	_____	<b>8</b> _____
<b>9 Total income or loss.</b> Add Lines 1 through 8.	_____	_____	_____	_____	<b>9</b> _____
<b>Subtraction Modifications</b>					
<b>10</b> Federally taxed refund of IL income or replacement tax.	_____	_____	_____	_____	<b>10</b> _____
<b>11</b> Interest income from U.S. Treasury and other exempt federal obligations	_____	_____	_____	_____	<b>11</b> _____
<b>12</b> Enterprise Zone or River Edge Redevelopment Zone Dividend subtractions (Sch. 1299-B)	_____	_____	_____	_____	<b>12</b> _____
<b>13</b> Enterprise Zone or River Edge Redevelopment Zone Interest subtraction (Sch. 1299-B)	_____	_____	_____	_____	<b>13</b> _____
<b>14</b> High Impact Business Dividend subtractions (Sch. 1299-B)	_____	_____	_____	_____	<b>14</b> _____
<b>15</b> High Impact Business Interest subtraction (Sch. 1299-B)	_____	_____	_____	_____	<b>15</b> _____
<b>16</b> Contributions Subtraction (Sch. 1299-B)	_____	_____	_____	_____	<b>16</b> _____
<b>17</b> Contributions to certain job training projects (Sch. 1299-B)	_____	_____	_____	_____	<b>17</b> _____
<b>18</b> Foreign Dividend Subtraction (Schedule J)	_____	_____	_____	_____	<b>18</b> _____
<b>19</b> Illinois Bonus Depreciation Subtraction (IL-4562)	_____	_____	_____	_____	<b>19</b> _____
<b>20</b> Related-party expenses Subtraction (Sch. 80/20)	_____	_____	_____	_____	<b>20</b> _____
<b>21</b> Distributive share of subtractions (Sch. K-1-P)	_____	_____	_____	_____	<b>21</b> _____
<b>22</b> Other subtractions (Sch. M)	_____	_____	_____	_____	<b>22</b> _____
<b>23</b> Total subtractions. Add Lines 10 through 22.	_____	_____	_____	_____	<b>23</b> _____
<b>24 Base income or loss.</b> Subtract Line 23 from Line 9.	_____	_____	_____	_____	<b>24</b> _____
<b>25</b> Nonbusiness income or loss	_____	_____	_____	_____	<b>25</b> _____
<b>26</b> Business income or loss from non-unitary partnerships, trusts, or estates (see instructions).	_____	_____	_____	_____	<b>26</b> _____
<b>27</b> Add Lines 25 and 26.	_____	_____	_____	_____	<b>27</b> _____
<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
FEIN	FEIN	FEIN	Combined totals

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> Divide Line 3 of each column by Line 2, <b>Column D</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 _____
<b>If the amount in Column D, Line 10 is negative, complete Lines 11 through 13.</b>				
11 Net loss from Line 8.	_____	_____	_____	11 _____
12 Divide Line 11 of each column A through C, by the amount in Line 11, Column D (carry to six decimal places).	■ _____	■ _____	■ _____	12 _____
13 Allocated net loss. Multiply Line 12 by Line 10, Column D.	_____	_____	_____	13 _____

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