



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
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 Depreciation					20
21 Depletion					21
22 Advertising					22
23 Pension plan, etc.					23
24 Employee benefit programs					24
25 Domestic Production Activities Deduction					25
26 Other deductions					26
27 Total deductions. Add Lines 12 through 26.					27
28 Taxable income. Subtract Line 27 from Line 11.	◆	◆	◆		28
29 a Net operating loss deduction	◆	◆	◆		29a
b Special deductions	◆	◆	◆		29b
c Total NOL and special deductions					29c
30 Federal taxable income or loss for Illinois purposes. Subtract Line 29c 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.

Step 3 — Figure your combined business income

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

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 Apportionment factor Divide Line 3 of each column by Line 2, Column D (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 _____
If the amount in Column D, Line 10 is negative, complete Lines 11 through 13.				
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.