



# Schedule UB

## Combined Apportionment for 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 name of the designated agent last year, if it is different than above.
- ◆ \_\_\_\_\_  
Write the name of the controlling corporation (see general instructions).
- ◆ If the controlling corporation is a member of this unitary group, check the box.

- \_\_\_\_\_ - \_\_\_\_\_  
Write the federal employer identification number (FEIN).
- \_\_\_\_\_ - \_\_\_\_\_  
Write the FEIN, if it is different than above.
- \_\_\_\_\_ - \_\_\_\_\_  
Write the FEIN, if it is different than above.

### 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** ♦Read 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	.00	.00	.00	.00	<b>1</b> .00
<b>2</b> Cost of goods sold	.00	.00	.00	.00	<b>2</b> .00
<b>3</b> Gross profit. Subtract Line 2 from Line 1.	.00	.00	.00	.00	<b>3</b> .00
<b>4</b> Dividends	.00	.00	.00	.00	<b>4</b> .00
<b>5</b> Interest	.00	.00	.00	.00	<b>5</b> .00
<b>6</b> Gross rents	.00	.00	.00	.00	<b>6</b> .00
<b>7</b> Gross royalties	.00	.00	.00	.00	<b>7</b> .00
<b>8</b> Capital gain net income	.00	.00	.00	.00	<b>8</b> .00
<b>9</b> Net gain or loss from U.S. Form 4797	.00	.00	.00	.00	<b>9</b> .00
<b>10</b> Other income	.00	.00	.00	.00	<b>10</b> .00
<b>11 Total income. Add Lines 3 through 10.</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>11</b> .00
<b>12</b> Compensation of officers	.00	.00	.00	.00	<b>12</b> .00
<b>13</b> Salaries and wages less jobs credit	.00	.00	.00	.00	<b>13</b> .00
<b>14</b> Repairs	.00	.00	.00	.00	<b>14</b> .00
<b>15</b> Bad debts	.00	.00	.00	.00	<b>15</b> .00
<b>16</b> Rents	.00	.00	.00	.00	<b>16</b> .00
<b>17</b> Taxes	.00	.00	.00	.00	<b>17</b> .00
<b>18</b> Interest	.00	.00	.00	.00	<b>18</b> .00
<b>19</b> Contributions	.00	.00	.00	.00	<b>19</b> .00
<b>20</b> Depreciation	.00	.00	.00	.00	<b>20</b> .00
<b>21</b> Depletion	.00	.00	.00	.00	<b>21</b> .00
<b>22</b> Advertising	.00	.00	.00	.00	<b>22</b> .00
<b>23</b> Pension plan, etc.	.00	.00	.00	.00	<b>23</b> .00
<b>24</b> Employee benefit programs	.00	.00	.00	.00	<b>24</b> .00
<b>25</b> Domestic Production Activities Deducton	.00	.00	.00	.00	<b>25</b> .00
<b>26</b> Other deductions	.00	.00	.00	.00	<b>26</b> .00
<b>27 Total deductions. Add Lines 12 through 26.</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>27</b> .00
<b>28</b> Taxable income. Subtract Line 27 from Line 11. ♦	.00 ♦	.00 ♦	.00 ♦	.00 ♦	<b>28</b> .00
<b>29 a</b> Net operating loss deduction ♦	.00 ♦	.00 ♦	.00 ♦	.00 ♦	<b>29a</b> .00
<b>b</b> Special deductions ♦	.00 ♦	.00 ♦	.00 ♦	.00 ♦	<b>29b</b> .00
<b>c</b> Total NOL and special deductions	.00	.00	.00	.00	<b>29c</b> .00
<b>30 Federal taxable income or loss for Illinois purposes. Subtract Line 29c from Line 28.</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>30</b> .00



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.	.00	.00	.00	.00	1 <input type="text"/> ◆
<b>Addition Modifications</b>					
<b>2</b> Net operating loss deduction from Step 2, Line 29a	.00	.00	.00	.00	2 .00 ◆
<b>3</b> State, municipal, and other interest income excluded in arriving at Line 1	.00	.00	.00	.00	3 .00 ◆
<b>4</b> Illinois income and replacement tax deducted in arriving at Line 1	.00	.00	.00	.00	4 .00 ◆
<b>5</b> Illinois Special Depreciation	.00	.00	.00	.00	5 .00 ◆
<b>6</b> Related-party expenses	.00	.00	.00	.00	6 .00 ◆
<b>7</b> Distributive share of additions	.00	.00	.00	.00	7 .00 ◆
<b>8</b> Other additions (Sch. M)	.00	.00	.00	.00	8 .00 ◆
<b>9 Total income or loss. Add Lines 1 through 8.</b>	.00	.00	.00	.00	9 .00
<b>Subtraction Modifications</b>					
<b>10</b> Federally taxed refund of IL income or replacement tax.	.00	.00	.00	.00	10 .00 ◆
<b>11</b> Interest income from U.S. Treasury and other exempt federal obligations	.00	.00	.00	.00	11 .00 ◆
<b>12</b> Enterprise Zone or River Edge Redevelopment Zone Dividend subtractions (Sch. 1299-B)	.00	.00	.00	.00	12 .00 ◆
<b>13</b> Enterprise Zone or River Edge Redevelopment Zone Interest subtraction (Sch. 1299-B)	.00	.00	.00	.00	13 .00 ◆
<b>14</b> High Impact Business Dividend subtractions (Sch. 1299-B)	.00	.00	.00	.00	14 .00 ◆
<b>15</b> High Impact Business Interest subtraction (Sch. 1299-B)	.00	.00	.00	.00	15 .00 ◆
<b>16</b> Contributions subtraction (Sch. 1299-B)	.00	.00	.00	.00	16 .00 ◆
<b>17</b> Contributions to certain job training projects (Sch. 1299-B)	.00	.00	.00	.00	17 .00 ◆
<b>18</b> Foreign Dividend subtraction (Schedule J)	.00	.00	.00	.00	18 .00 ◆
<b>19</b> Illinois Special Depreciation subtraction (IL-4562)	.00	.00	.00	.00	19 .00 ◆
<b>20</b> Related-party expenses subtraction (Sch. 80/20)	.00	.00	.00	.00	20 .00 ◆
<b>21</b> Distributive share of subtractions (Sch. K-1-P)	.00	.00	.00	.00	21 .00 ◆
<b>22</b> Other subtractions (Sch. M)	.00	.00	.00	.00	22 .00 ◆
<b>23</b> Total subtractions. Add Lines 10 through 22.	.00	.00	.00	.00	23 .00 ◆
<b>24 Base income or loss. Subtract Line 23 from Line 9.</b>	.00	.00	.00	.00	24 .00
<b>25</b> Nonbusiness income or loss	.00	.00	.00	.00	25 .00 ◆
<b>26</b> Business income or loss from non-unitary partnerships, trusts, or estates (see instructions).	.00	.00	.00	.00	26 .00 ◆
<b>27</b> Add Lines 25 and 26.	.00	.00	.00	.00	27 .00 ◆
<b>28 Combined unitary business income or loss. Subtract Line 27 from Line 24.</b>	.00	.00	.00	.00	28 .00



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.	◆ .00	◆ .00	◆ .00	2 .00
3 Write the net sales within Illinois.	◆ .00	◆ .00	◆ .00	3 .00
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.	◆ .00	◆ .00	◆ .00	5 .00
6 Nonbusiness income or loss.	◆ .00	◆ .00	◆ .00	6 .00
7 Nonunitary partnership business income or loss.	◆ .00	◆ .00	◆ .00	7 .00
8 Net income or loss.	◆ .00	◆ .00	◆ .00	8 .00
9 Net income or loss of S corporation members.	◆ .00	◆ .00	◆ .00	9 .00
10 Combined net income.	◆ .00	◆ .00	◆ .00	10 .00
<b>If the amount in Column D, Line 10 is negative, complete Lines 11 through 13.</b>				
11 Net loss from Line 8.	.00	.00	.00	11 .00
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.	.00	.00	.00	13 .00

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

