



# Illinois Department of Revenue Schedule UB

## Combined Apportionment for Unitary Business Group For tax years ending on or after December 31, 2014

Common year ending for the  
unitary business group

Attach to your Form IL-1120, Form IL-1120-ST, and Form IL-1065.

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

### Step 1 — Provide Your Membership Information

◇ \_\_\_\_\_  
Enter the name of the designated agent (see general instructions).      \_\_\_\_\_  
Enter the federal employer identification number (FEIN).

◇ \_\_\_\_\_  
Enter the name of the designated agent last year, if it is different than above.      \_\_\_\_\_  
Enter the FEIN, if it is different than above.

◇ \_\_\_\_\_  
Enter the name of the controlling corporation (see general instructions).      \_\_\_\_\_  
Enter 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	Holding company	Apportionment method	Member Type
◇ 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      ◇ / / Date of merger
2 ◇ _____ Name      ◇ _____ FEIN	_____ ◇ _____ Name      FEIN      ◇ / / Date of merger
3 ◇ _____ Name      ◇ _____ FEIN	_____ ◇ _____ Name      FEIN      ◇ / / Date of merger

### 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      ◇ / / Date of sale
2 _____ ◇ _____ Name      FEIN	_____ ◇ _____ Name      FEIN      ◇ / / Date of sale
3 _____ ◇ _____ Name      FEIN	_____ ◇ _____ Name      FEIN      ◇ / / Date of sale

### Section D — Provide information about your excluded members

See Specific Instructions and complete Step 5 if the answer below is 1 or greater.

1 Enter the total number of members excluded. ◇ \_\_\_\_\_



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

Enter 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>	.00	.00	.00	.00	<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 employment credit	.00	.00	.00	.00	<b>13</b> .00
<b>14</b> Repairs and maintenance	.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 and licenses	.00	.00	.00	.00	<b>17</b> .00
<b>18</b> Interest	.00	.00	.00	.00	<b>18</b> .00
<b>19</b> Charitable 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 Deduction	.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>	.00	.00	.00	.00	<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>	.00	.00	.00	.00	<b>30</b> .00



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

Enter your federal employer identification number.

### Step 3 — Figure your combined business income

	A	B	C	D	E
	FEIN	FEIN	FEIN	Eliminations and adjustments between members (attach explanation)	Combined totals
<b>1</b> Enter the amounts from Step 2, Line 30.	.00	.00	.00	.00	1 <input style="width: 80px; height: 20px;" type="text"/>
<b>Addition Modifications</b>					
<b>2</b> Net operating loss deduction from Step 2, Line 29a	.00	.00	.00	.00	2 <u>          .00</u> ◇
<b>3</b> State, municipal, and other interest income excluded in arriving at Line 1	.00	.00	.00	.00	3 <u>          .00</u> ◇
<b>4</b> Illinois income and replacement tax and surcharge deducted in arriving at Line 1	.00	.00	.00	.00	4 <u>          .00</u> ◇
<b>5</b> Illinois Special Depreciation	.00	.00	.00	.00	5 <u>          .00</u> ◇
<b>6</b> Related-party expenses	.00	.00	.00	.00	6 <u>          .00</u> ◇
<b>7</b> Distributive share of additions	.00	.00	.00	.00	7 <u>          .00</u> ◇
<b>8</b> Other additions	.00	.00	.00	.00	8 <u>          .00</u> ◇
<b>9 Total income or loss. Add Lines 1 through 8.</b>	.00	.00	.00	.00	9 <u>          .00</u>
<b>Subtraction Modifications</b>					
<b>10</b> Interest income from U.S. Treasury and other exempt federal obligations	.00	.00	.00	.00	10 <u>          .00</u> ◇
<b>11</b> River Edge Redevelopment Zone Dividend subtractions	.00	.00	.00	.00	11 <u>          .00</u> ◇
<b>12</b> River Edge Redevelopment Zone Interest subtraction	.00	.00	.00	.00	12 <u>          .00</u> ◇
<b>13</b> High Impact Business Dividend subtractions	.00	.00	.00	.00	13 <u>          .00</u> ◇
<b>14</b> High Impact Business Interest subtraction	.00	.00	.00	.00	14 <u>          .00</u> ◇
<b>15</b> Contribution subtraction	.00	.00	.00	.00	15 <u>          .00</u> ◇
<b>16</b> Contributions to certain job training projects	.00	.00	.00	.00	16 <u>          .00</u> ◇
<b>17</b> Foreign Dividend subtraction	.00	.00	.00	.00	17 <u>          .00</u> ◇
<b>18</b> Illinois Special Depreciation subtraction	.00	.00	.00	.00	18 <u>          .00</u> ◇
<b>19</b> Related-party expenses subtraction	.00	.00	.00	.00	19 <u>          .00</u> ◇
<b>20</b> Distributive share of subtractions	.00	.00	.00	.00	20 <u>          .00</u> ◇
<b>21</b> Other subtractions	.00	.00	.00	.00	21 <u>          .00</u> ◇
<b>22</b> Total subtractions. Add Lines 10 through 21.	.00	.00	.00	.00	22 <u>          .00</u>
<b>23 Base income or loss. Subtract Line 22 from Line 9.</b>	.00	.00	.00	.00	23 <u>          .00</u>
<b>24</b> Nonbusiness income or loss	.00	.00	.00	.00	24 <u>          .00</u> ◇
<b>25</b> Business income or loss from non-unitary partnerships, trusts, or estates (see instructions).	.00	.00	.00	.00	25 <u>          .00</u> ◇
<b>26</b> Add Lines 24 and 25.	.00	.00	.00	.00	26 <u>          .00</u>
<b>27 Combined unitary business income or loss. Subtract Line 26 from Line 23.</b>	.00	.00	.00	.00	27 <u>          .00</u>



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

Enter your federal employer identification number.

## Step 4 — Figure your apportionment factor

	A ◊	B ◊	C ◊	D
	FEIN _____	FEIN _____	FEIN _____	Combined totals

1 Enter your combined unitary business income or loss from Step 3, Column E, Line 27 here. ➔

1

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

2 Enter the net sales everywhere. ◊ \_\_\_\_\_ .00 ◊ \_\_\_\_\_ .00 ◊ \_\_\_\_\_ .00 2 \_\_\_\_\_ .00

3 Enter the net sales within Illinois. ◊ \_\_\_\_\_ .00 ◊ \_\_\_\_\_ .00 ◊ \_\_\_\_\_ .00 3 \_\_\_\_\_ .00

4 **Apportionment factor**  
Divide Line 3 of each Column by Line 2, **Column D** (round to the sixth decimal place). \_\_\_\_\_ . \_\_\_\_\_ . \_\_\_\_\_ . 4 \_\_\_\_\_ .

5 Illinois business income or loss. \_\_\_\_\_ .00 \_\_\_\_\_ .00 \_\_\_\_\_ .00 5 \_\_\_\_\_ .00

6 Nonbusiness income or loss. ◊ \_\_\_\_\_ .00 ◊ \_\_\_\_\_ .00 ◊ \_\_\_\_\_ .00 6 \_\_\_\_\_ .00

7 Non-unitary or combined 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 members who are not C corporations. ◊ \_\_\_\_\_ .00 ◊ \_\_\_\_\_ .00 ◊ \_\_\_\_\_ .00 9 \_\_\_\_\_ .00

10 Combined net income. \_\_\_\_\_ .00 \_\_\_\_\_ .00 \_\_\_\_\_ .00 10 \_\_\_\_\_ .00

**If the amount in Column D, Line 10 is negative, complete Lines 11 through 13.**

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.**



