



## Illinois Department of Revenue 2019 Schedule UB/INS

Attach to your Form IL-1120.

For tax years ending **on or after** December 31, 2019

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

This is the foreign insurer member's tentative replacement tax.

**13** Multiply Line 11 by 7.0% (.07). This is the foreign insurer member's

16 Add Lines 13 and 15. This is the tentative income tax plus recapture.

17 Enter the Schedule 1299-D credits from your Form IL-1120, Line 48.

19 Subtract Line 18 from Line 16 (cannot be less than zero). This is the

foreign insurer member's tentative net income tax.

18 Multiply Line 17 by Line 8. This is the foreign insurer member's share of

14 Enter the recapture of investment credits from your Form IL-1120, Line 46. 14

Multiply Line 14 by Line 8. This is the foreign ins. member's share of recapture. 15

## Tax for a Unitary Business Group with Foreign Insurer Members

Enter your federal employer identification number (FEIN).

Year ending

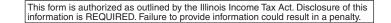
Month Year

IL Attachment No. 7

	ep 1: Figure your foreign insurer member's		A	В	С
	tentative tax	 FEIN		FEIN	 FEIN
1	Enter your combined business income (loss) from Form IL-1120, Line 27.	1	•00	<u>•00</u>	
2	Compute the foreign insurer member's apportionment factor.				
	<ul> <li>a Enter the foreign insurer member's Illinois net sales from Step 4, Line 3 of your Schedule UB.</li> <li>Enter the total in this space:</li> </ul>	2a	•00	•00	•00
	<b>b</b> Enter the total everywhere sales from Form IL-1120, Line 28.	2b		•00	•00
	c Divide Line 2a by Line 2b. Round to six decimal places. This is the foreign insurer member's apportionment factor.	2c•		•	
3	Multiply Line 1 by Line 2c. This is the foreign insurer member's business income (loss) apportioned to Illinois.	3	•00	<u>•00</u>	<u>•00</u>
4	Enter the foreign insurer member's nonbusiness income (loss) allocable to II	4	•00	<u>•00</u>	
5	Enter the foreign insurer member's non-unitary partnership business income (loss) apportioned to Illinois.	5	•00	<u>•00</u>	<u>•00</u>
6	Add Lines 3 through 5. This is the foreign insurer member's base income or loss allocable to Illinois.	6	•00	<u>•00</u>	<u> </u>
7	Enter the unitary group's base income or loss allocable to Illinois from your Form IL-1120, Line 34.	7	•00	<u>•00</u>	<u>00</u>
8	Divide Line 6 by Line 7. Round to six decimal places. This is the foreign insure member's share of Illinois base income or loss allocable to Illinois. If negative, enter zero.	er <b>8</b> •_		•	•
9	Enter the Illinois net loss deduction from your Form IL-1120, Line 38.	9	•00	<u>•00</u>	
10	Multiply Line 9 by Line 8. This is the foreign ins. member's share of the NLD.	10	<u>•00</u>	<u>•00</u>	•00
11	Subtract Line 10 from Line 6. This is the foreign insurer member's net income or loss.	11	•00		<u>•00</u>
12	Multiply Line 11 by 2.5% (.025).				

Note → You must complete Steps 1 through 7 of your Form IL-1120 and all steps of your Schedule UB, Combined Apportionment





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Schedule 1299-D credits.

tentative income tax.



## Step 2: Figure the tax imposed by the foreign insurer member's state or country of domicile (See instructions.) A B C

23 Enter the foreign insurer member's net income from Line 11.  24 Multiply Line 22 by Line 8. This is the foreign insurer member's share of base income (loss).  25 Figure the pro forma tax imposed by the foreign insurer member's state or country of domicile, using the income shown on Lines 22 and 23. If the state or country of domicile does not impose an income tax on insurance companies, check the box and enter zero on this line.  26 Enter the foreign insurer member's net premiums taxable under Section 409 of the Illinois Insurance Code and included in your Form IL-1120, Step 4, Line 29.  26				 FEIN	FEIN	FEIN
23 Enter the foreign insurer member's net income from Line 11.  24 Multiply Line 22 by Line 8. This is the foreign insurer member's share of base income (loss).  25 Figure the pro forma tax imposed by the foreign insurer member's state or country of domicile, using the income shown on Lines 22 and 23. If the state or country of domicile, using the income shown on Lines 22 and 23. If the state or country of domicile does not impose an income tax on insurance companies, check the box and enter zero on this line.  26 Enter the foreign insurer member's net premiums taxable under Section 409 of the Illinois Insurance Code and included in your Form IL-1120, Step 4, Line 29.  26 \$\displaystyle{4}\$ \$\displaystyle{4}\$ \$\displaystyle{4}\$ \$\displaystyle{4}\$\$ \$\displa	21	Enter the foreign ins. member's state or country of domicile. State or country	: 21			
24 Multiply Line 22 by Line 8. This is the foreign insurer member's share of base income (loss).  25 Figure the pro format tax imposed by the foreign insurer member's state or country of domicile, using the income shown on Lines 22 and 23. If the state or country of domicile does not impose an income tax on insurance companies, check the box and enter zero on this line.  25 □	22	Enter the base income (loss) from your Form IL-1120, Line 23.	22		<u>00</u>	
base income (loss).  24	23	Enter the foreign insurer member's net income from Line 11.	23		<u>00</u>	
state or country of domicile, using the income shown on Lines 22 and 23. If the state or country of domicile does not impose an income tax on insurance companies, check the box and enter zero on this line.  26 Enter the foreign insurer member's net premiums taxable under Section 409 of the Illinois Insurance Code and included in your Form IL-1120, Step 4, Line 29.  27 Multiply Line 26 by 1.75% (0175). This is the total tax reduction limit.  27	24			<u>•00</u>	<u>•00</u>	<u> </u>
Enter the foreign insurer member's net premiums taxable under Section 409 of the Illinois Insurance Code and included in your Form IL-1120, Step 4, Line 29.  26		state or country of domicile, using the income shown on Lines 22 and 23. If the state or country of domicile does not impose an income tax on insurance companies, check the box and enter zero on this line.				
Section 409 of the Illinois Insurance Code and included in your Form IL-1120, Step 4, Line 29.  26			in	come tax red	duction limit	
Form IL-1120, Step 4, Line 29.  7 Multiply Line 26 by 1.75% (.0175). This is the total tax reduction limit.  7	20	The state of the s				
Enter the following amounts deducted when you computed this year's federal taxable income for the foreign insurer members:  a The privilege tax imposed under Section 409 of the Illinois Insurance Code. Do not include retaliatory tax.  b The fire insurance company tax imposed under Section 12 of the Fire Investigation Act.  c Any fire department tax imposed under Section 11-10-1 of the Illinois Municipal Code.  28b		•	26	•00	•00	•00
Enter the following amounts deducted when you computed this year's federal taxable income for the foreign insurer members:  a The privilege tax imposed under Section 409 of the Illinois Insurance Code. Do not include retaliatory tax.  b The fire insurance company tax imposed under Section 12 of the Fire Investigation Act.  c Any fire department tax imposed under Section 11-10-1 of the Illinois Municipal Code.  28b	27	Multiply Line 26 by 1.75% (.0175). This is the total tax reduction limit.	27	•00	•00	•00
b The fire insurance company tax imposed under Section 12 of the Fire Investigation Act.  c Any fire department tax imposed under Section 11-10-1 of the Illinois Municipal Code.  28c	28	federal taxable income for the foreign insurer members: <b>a</b> The privilege tax imposed under Section 409 of the	282	00	00	00
Fire Investigation Act.  c Any fire department tax imposed under Section 11-10-1 of the Illinois Municipal Code.  28c			<b>2</b> 0a			
Illinois Municipal Code.  28c •00 •00 •00 •00  29 Add Lines 28a through 28c.  29 •00 •00 •00  30 Subtract Line 29 from Line 27 (cannot be less than zero). This is the 1.75 percent income tax reduction limit.  30 •00 •00 •00  Step 4: Figure your foreign insurer member's tax  31 Enter the foreign insurer member's pro forma tax from Line 25.  31 •00 •00 •00 •00  32 Enter the foreign insurer member's 1.75 percent income tax reduction limit from Line 30.  32 •00 •00 •00 •00  33 Enter the greater of Line 31 or Line 32.  34 •00 •00 •00 •00  35 Enter the foreign insurer member's tentative replacement tax from Line 12.  34 •00 •00 •00  35 Enter the lesser of Line 33 or Line 34. This is the foreign insurer member's replacement tax. Enter the total in this space:  35 •00 •00 •00  36 If Line 33 is greater than Line 35, subtract Line 35 from Line 33. Otherwise, enter zero. This is the maximum net income tax after applying credits.  36 •00 •00 •00  37 Enter the foreign insurer member's tentative net income tax after the lesser of Line 36 or Line 37. This is the net income tax after		Fire Investigation Act.	28b		<u></u>	
29			28c	•00	•00	
30 Subtract Line 29 from Line 27 (cannot be less than zero). This is the 1.75 percent income tax reduction limit.  30 •00 •00  Step 4: Figure your foreign insurer member's tax  31 Enter the foreign insurer member's pro forma tax from Line 25. 31 •00 •00 •00  32 Enter the foreign insurer member's 1.75 percent income tax reduction limit from Line 30. 33 Enter the greater of Line 31 or Line 32. 34 Enter the foreign insurer member's tentative replacement tax from Line 12. 35 Enter the lesser of Line 33 or Line 34. This is the foreign insurer member's replacement tax. Enter the total in this space: 35 •00 •00  36 If Line 33 is greater than Line 35, subtract Line 35 from Line 33. Otherwise, enter zero. This is the maximum net income tax after applying credits. 36 •00 •00  37 Enter the foreign insurer member's tentative net income tax from Line 19. 37 •00 •00  38 Enter the lesser of Line 36 or Line 37. This is the net income tax after	29					•00
31 Enter the foreign insurer member's pro forma tax from Line 25. 31 .000 .000 .000 32 Enter the foreign insurer member's 1.75 percent income tax reduction limit from Line 30. 33 Enter the greater of Line 31 or Line 32. 34 Enter the foreign insurer member's tentative replacement tax from Line 12. 35 Enter the lesser of Line 33 or Line 34. This is the foreign insurer member's replacement tax. Enter the total in this space:	30		30			
22 Enter the foreign insurer member's 1.75 percent income tax reduction limit from Line 30.  33 Enter the greater of Line 31 or Line 32.  34 Enter the foreign insurer member's tentative replacement tax from Line 12.  35 Enter the lesser of Line 33 or Line 34. This is the foreign insurer member's replacement tax. Enter the total in this space:  35 enter the lesser of Line 35, subtract Line 35 from Line 33.  Otherwise, enter zero. This is the maximum net income tax after applying credits.  36 enter the foreign insurer member's tentative net income tax from Line 19.  37 enter the lesser of Line 36 or Line 37. This is the net income tax after	St	ep 4: Figure your foreign insurer member's	ta	x		
limit from Line 30.  32	31	Enter the foreign insurer member's pro forma tax from Line 25.	31	<u> </u>	<u>00</u>	
Enter the foreign insurer member's tentative replacement tax from Line 12.  34	32	The state of the s	32	<u> </u>	<u>•00</u>	<u> </u>
tax from Line 12.  34	33	Enter the greater of Line 31 or Line 32.	33		<u>•00</u>	<u>•00</u>
replacement tax. Enter the total in this space: 35	34		34	<u>00</u>	<u>•00</u>	<u>•00</u>
Otherwise, enter zero. This is the maximum net income tax after applying credits.  36	35	· · · · · · · · · · · · · · · · · · ·		<u>•00</u>	•00	<u> </u>
net income tax from Line 19. 37	36	Otherwise, enter zero. This is the maximum net income tax	36		<u>•00</u>	
	37		37	<u>•00</u>		<u> </u>
	38		38	<u>•00</u>	•00	

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	Enter the amounts from Page 2, Line 38.  Enter the total from Line 38 in this space:	38	•00	•00	•00				
39	Enter the foreign insurer member's share of Schedule 1299-D credits	20	00	00	00				
40	from Line 18. Enter the total in this space:	39	•00	•00	•00				
40	Add Lines 38 and 39. This is the foreign insurer member's income tax before applying credits. <b>Enter the total in this space:</b>	_ 40	•00	•00	•00				
St	Step 5: Figure the net income of your other (domestic insurer and non-insurer)								
	members				-				
41	Enter the business income (loss) of the unitary business group from Fo	rm IL-1120, L	ine 27.	41	•00				
42	Figure the apportionment formula.								
	<b>a</b> Enter the total Illinois net sales from Form IL-1120, Line 29.		42a						
	<b>b</b> Enter the foreign insurer members' total sales from the <b>total line</b> of		42b	<u>•00</u>					
43	Subtract Line 42b from Line 42a. This is the other members' total Illinois	s sales.	43						
44	Enter the total sales everywhere from your Form IL-1120, Line 28.			44	•00				
45	Divide Line 43 by Line 44. Round to six decimal places. This is the other								
46	Multiply Line 41 by Line 45. This is the other members' business incom-		tioned to Illinois.	46	•00				
47	Enter the other members' nonbusiness income (loss) allocable to Illinoi	S.		47	• <u>00</u>				
48	Enter the other members' non-unitary partnership business income (los	ss) apportione	ed to Illinois.	48	• <u>00</u>				
49	Add Lines 46 through 48. This is the other members' base income or lo	ss allocable t	o Illinois.	49	• <u>00</u>				
50	Enter the unitary group's base income or loss allocable to Illinois from y	our Form IL-	1120, Line 34.	50	<u>•00</u>				
51	Divide Line 49 by Line 50. Round to six decimal places. This is the other base income or loss. If negative, enter zero.	er members' s	hare of Illinois	51•_					
52	Enter the Illinois net loss deduction from your Form IL-1120, Line 38.			52	•00				
53	Multiply Line 52 by Line 51. This is the other members' share of the Illin	ois net loss d	eduction.	53	•00				
54	Subtract Line 53 from Line 49. This is the other members' net income.			54	•00				
St	ep 6: Figure your unitary group's total tax								
55	Multiply Line 54 by 2.5% (.025). This is the other members' replacement	nt tax.		55	• <u>00</u>				
56	Enter the foreign insurer members' total replacement tax from the total	line of Line 3	35.	56	•00				
57	Add Lines 55 and 56.			57	•00				
58	Enter the replacement tax after credits from your Form IL-1120, Step 6	, Line 44.		58	• <u>00</u>				
59	Subtract Line 57 from Line 58. This is your unitary group's replacement Enter this amount on your Form IL-1120, Step 8, Line 51.	tax reduction		59	•00				
60	Multiply Line 54 by 7.00% (.07) . This is the other members' income tax			60	•00				
61	Enter the recapture of investment credits from your Form IL-1120, Line			61	•00				
62	Multiply Line 61 by Line 51. This is the other members' share of recaptu			62	•00				
63	Add Lines 60 and 62. This is the total other members' tentative income		oture.	63	•00				
64	Enter the Schedule 1299-D credits from your Form IL-1120, Line 48.	•		64	•00				
65	Multiply Line 64 by Line 51. This is the other members' share of Schedu	ule 1299-D cr	edits.	65	•00				
66	Subtract Line 65 from Line 63 (cannot be less than zero). This is the otl			66	•00				
67	Enter the foreign insurer members' total income tax before credits from			67	•00				
68	Enter the foreign insurer members' total share of credits from the <b>total</b>			68	•00				
69	Subtract Line 68 from Line 67. This is the foreign insurer members' total			69	•00				
70	Add Lines 66 and 69.			70	•00				
71	Enter the income tax after credits from your Form IL-1120, Step 7, Line	49.		71	•00				
72	Subtract Line 70 from Line 71. This is your unitary group's income tax r								
_	Enter this amount on your Form IL-1120, Step 8, Line 54.			72	•00				