



Illinois Department of Revenue
2019 Schedule UB

Combined Apportionment for Unitary Business Group
 For tax years ending on or after December 31, 2019

Common year ending for the unitary business group

Month _____ Year _____

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

IL Attachment No. 5

Step 1 — Provide Your Membership Information

- ◇ _____
Enter the name of the designated agent (see general instructions).
- ◇ _____
Enter the name of the designated agent last year, if it is different than above.
- ◇ _____
Enter the name of the controlling corporation (see general instructions).
- ◇ If the controlling corporation is a member of this unitary group, check the box.

- _____ - _____
Enter the federal employer identification number (FEIN).
- _____ - _____
Enter the FEIN, if it is different than above.
- _____ - _____
Enter 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)	Protected by P.L. 86-272	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. ◇ _____

This form is authorized by the Illinois Income Tax Act. Disclosure of this information is required of those taxpayers to whom this form applies. Failure to provide this information when required could result in a penalty.



**Illinois Department of Revenue
Schedule UB**



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

Enter your federal employer identification number (FEIN).

Step 2 — Figure your federal taxable income ♦Read specific instructions before completing.♦

	A	B	C	D	E
	◇ <u> </u> FEIN	◇ <u> </u> FEIN	◇ <u> </u> FEIN	Eliminations and adjustments between members (attach explanation)	Combined totals
1 Net receipts or sales	.00	.00	.00	.00	1 .00
2 Cost of goods sold	.00	.00	.00	.00	2 .00
3 Gross profit. Subtract Line 2 from Line 1.	.00	.00	.00	.00	3 .00
4 Dividends	.00	.00	.00	.00	4 .00
5 Interest	.00	.00	.00	.00	5 .00
6 Gross rents	.00	.00	.00	.00	6 .00
7 Gross royalties	.00	.00	.00	.00	7 .00
8 Capital gain net income	.00	.00	.00	.00	8 .00
9 Net gain or loss from U.S. Form 4797	.00	.00	.00	.00	9 .00
10 Other income	.00	.00	.00	.00	10 .00
11 Total income. Add Lines 3 through 10.	.00	.00	.00	.00	11 .00
12 Compensation of officers	.00	.00	.00	.00	12 .00
13 Salaries and wages less employment credit	.00	.00	.00	.00	13 .00
14 Repairs and maintenance	.00	.00	.00	.00	14 .00
15 Bad debts	.00	.00	.00	.00	15 .00
16 Rents	.00	.00	.00	.00	16 .00
17 Taxes and licenses	.00	.00	.00	.00	17 .00
18 Interest	.00	.00	.00	.00	18 .00
19 Charitable Contributions	.00	.00	.00	.00	19 .00
20 Depreciation	.00	.00	.00	.00	20 .00
21 Depletion	.00	.00	.00	.00	21 .00
22 Advertising	.00	.00	.00	.00	22 .00
23 Pension plan, etc.	.00	.00	.00	.00	23 .00
24 Employee benefit programs	.00	.00	.00	.00	24 .00
25 RESERVED	.00	.00	.00	.00	25 .00
26 Other deductions	.00	.00	.00	.00	26 .00
27 Total deductions. Add Lines 12 through 26.	.00	.00	.00	.00	27 .00
28 Taxable income. Subtract Line 27 from Line 11. ◇	.00	.00	.00	.00	28 .00
29 a Net operating loss deduction ◇	.00	.00	.00	.00	29a .00
b Special deductions ◇	.00	.00	.00	.00	29b .00
c Total NOL and special deductions	.00	.00	.00	.00	29c .00
30 Federal taxable income or loss for Illinois purposes. Subtract Line 29c from Line 28.	.00	.00	.00	.00	30 .00



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

Enter your federal employer identification number (FEIN).

Step 3 — Figure your combined business income

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



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

Enter your federal employer identification number (FEIN).

Step 4 — Figure your apportionment factor

Complete a separate Subgroup Schedule for each Insurance Company Subgroup, Financial Organization Subgroup, Regulated Exchange Subgroup, and Transportation Company Subgroup, in order to determine the amounts to enter on Schedule UB, Step 4, Lines 2 and 3 for each member of that subgroup.

	A \diamond	B \diamond	C \diamond	D Combined totals
	FEIN _____	FEIN _____	FEIN _____	
1 Enter your combined unitary business income or loss from Step 3, Column E, Line 27 here. ➔				
2 Enter the net sales everywhere.	\diamond _____ .00	\diamond _____ .00	\diamond _____ .00	2 _____ .00
3 Enter the net sales within Illinois.	\diamond _____ .00	\diamond _____ .00	\diamond _____ .00	3 _____ .00
4 Apportionment factor Divide Line 3 of each Column by Line 2, Column D . (Round to six decimal places.)	_____	_____	_____	4 _____
5 Illinois business income or loss.	_____ .00	_____ .00	_____ .00	5 _____ .00
6 Nonbusiness income or loss.	\diamond _____ .00	\diamond _____ .00	\diamond _____ .00	6 _____ .00
7 Non-unitary or combined partnership business income or loss.	\diamond _____ .00	\diamond _____ .00	\diamond _____ .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.	\diamond _____ .00	\diamond _____ .00	\diamond _____ .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. (Round 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 the specific instructions for completing Form IL-1120, Form IL-1120-ST, or Form IL-1065 in the Schedule UB instructions.



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

Enter your federal employer identification number (FEIN).

Step 5 — Provide your affiliated company information

A	B	C	
		Reason for exclusion (check one)	
Name	FEIN	80/20 company	not unitary
_____	__ - _____	_____	_____
_____	__ - _____	_____	_____
_____	__ - _____	_____	_____
_____	__ - _____	_____	_____
_____	__ - _____	_____	_____
_____	__ - _____	_____	_____
_____	__ - _____	_____	_____
_____	__ - _____	_____	_____
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