



**Illinois Department of Revenue**  
**2022 Schedule UB/NLD Unitary Illinois Net Loss Deduction**

Attach to your Form IL-1120 or Form IL-1120-X. For Illinois net losses arising in tax years ending on or after December 31, 1986.



Carry year ending

Month \_\_\_\_\_ Year \_\_\_\_\_  
**IL Attachment No. 6**

Enter your name as shown on your tax return. \_\_\_\_\_

Enter your federal employer identification number (FEIN). \_\_\_\_\_

**Note:** This schedule is for use in tax years ending on or after December 31, 2022. For other years, use the schedule or worksheet for that year. "Carry year" is the year to which the loss is being carried.

**Step 1: Identify your members**

- 1 Enter the name of each unitary member that is carrying a loss. \_\_\_\_\_
- 2 Enter the FEIN of each unitary member. \_\_\_\_\_

| A     | B     | C     | D     | E     | Combined Totals |
|-------|-------|-------|-------|-------|-----------------|
| _____ | _____ | _____ | _____ | _____ | _____           |
| _____ | _____ | _____ | _____ | _____ | _____           |

**Step 2: Figure your loss year amounts**

|   |           |           |           |           |                     |
|---|-----------|-----------|-----------|-----------|---------------------|
| 3 Enter the year of your loss that expires first. _____                       |           |           |           |           | <b>3</b> _____      |
| 4 Enter the lesser of \$100,000 or the combined net income before NLD.        |           |           |           |           | <b>4</b> _____ .00  |
| 5 Enter each member's loss for the year.                                      | _____ .00 | _____ .00 | _____ .00 | _____ .00 | <b>5</b> _____ .00  |
| 6 Net income after this Illinois NLD. Subtract Col. E, Line 5 from Line 4.    |           |           |           |           | <b>6</b> _____ .00  |
| 7 Enter the percentage of total loss. See instructions.                       | _____ .   | _____ .   | _____ .   | _____ .   | <b>7</b> _____ .    |
| 8 Unused loss. See instructions.  | _____ .00 | _____ .00 | _____ .00 | _____ .00 | <b>8</b> _____ .00  |
| 9 Enter the year of your loss that expires next. _____                        |           |           |           |           | <b>9</b> _____      |
| 10 Enter the amount from Column E, Line 6. If negative, enter zero.           |           |           |           |           | <b>10</b> _____ .00 |
| 11 Enter the loss amount for the year on Line 9.                              | _____ .00 | _____ .00 | _____ .00 | _____ .00 | <b>11</b> _____ .00 |
| 12 Net income after this Illinois NLD. Subtract Col. E, Line 11 from Line 10. |           |           |           |           | <b>12</b> _____ .00 |
| 13 Enter the percentage of total loss. See instructions.                      | _____ .   | _____ .   | _____ .   | _____ .   | <b>13</b> _____ .   |
| 14 Unused loss. See instructions.   | _____ .00 | _____ .00 | _____ .00 | _____ .00 | <b>14</b> _____ .00 |
| 15 Enter the year of your loss that expires next. _____                       |           |           |           |           | <b>15</b> _____     |
| 16 Enter the amount from Line 12. If negative, enter zero.                    |           |           |           |           | <b>16</b> _____ .00 |
| 17 Enter the loss amount for the year on Line 15.                             | _____ .00 | _____ .00 | _____ .00 | _____ .00 | <b>17</b> _____ .00 |
| 18 Net income after this Illinois NLD. Subtract Col. E, Line 17 from Line 16. |           |           |           |           | <b>18</b> _____ .00 |
| 19 Enter the percentage of total loss. See instructions.                      | _____ .   | _____ .   | _____ .   | _____ .   | <b>19</b> _____ .   |
| 20 Unused loss. See instructions.   | _____ .00 | _____ .00 | _____ .00 | _____ .00 | <b>20</b> _____ .00 |
| 21 Enter the year of your loss that expires next. _____                       |           |           |           |           | <b>21</b> _____     |
| 22 Enter the amount from Line 18. If negative, enter zero.                    |           |           |           |           | <b>22</b> _____ .00 |
| 23 Enter the loss amount for the year on Line 21.                             | _____ .00 | _____ .00 | _____ .00 | _____ .00 | <b>23</b> _____ .00 |
| 24 Net income after this Illinois NLD. Subtract Col. E, Line 23 from Line 22. |           |           |           |           | <b>24</b> _____ .00 |
| 25 Enter the percentage of total loss. See instructions.                      | _____ .   | _____ .   | _____ .   | _____ .   | <b>25</b> _____ .   |
| 26 Unused loss. See instructions.   | _____ .00 | _____ .00 | _____ .00 | _____ .00 | <b>26</b> _____ .00 |

**Step 3: Figure your total deduction and taxable income.** (Read the specific instructions before completing this step.)

|   |                     |
|---|---------------------|
| 27 Enter the combined net income from Form IL-1120, Step 5, Line 37.  | <b>27</b> _____ .00 |
| 28 Enter the Illinois net loss deduction claimed on this Schedule UB/NLD.   | <b>28</b> _____ .00 |
| 29 Enter the Illinois net loss deduction claimed, but not used.   | <b>29</b> _____ .00 |
| 30 Subtract Line 29 from Line 28. This is your Illinois Net Loss Deduction for this tax year. This amount may not exceed \$100,000. | <b>30</b> _____ .00 |
| 31 Subtract Line 30 from Line 27. This is your taxable income after NLD.  | <b>31</b> _____ .00 |