



Illinois Department of Revenue
Schedule UB

**Combined Apportionment for
Unitary Business Group**

Common year ending for the
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 federal employer identification number (FEIN). _____

◆ Write the name of the designated agent last year, if it is different than above. _____ Write the FEIN, if it is different than above. _____

◆ Write the name of the controlling corporation (see general instructions). _____ Write 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 | 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.

| | |
|---------------------------|---------------------------|
| 1 Name _____ ◆ FEIN _____ | 3 Name _____ ◆ FEIN _____ |
| 2 Name _____ ◆ FEIN _____ | 4 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

◆ Please read the specific instructions before completing . ◆

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

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 |
| 1 Write the amounts from Step 2, Line 30. | _____ | _____ | _____ | _____ | 1 <input type="text"/> |
| Addition Modifications | | | | | |
| 2 Net operating loss deduction from Step 2, Line 29a | _____ | _____ | _____ | _____ | 2 _____ |
| 3 State, municipal, and other interest income excluded in arriving at Line 1 | _____ | _____ | _____ | _____ | 3 _____ |
| 4 Illinois income and replacement tax deducted in arriving at Line 1 | _____ | _____ | _____ | _____ | 4 _____ |
| 5 Illinois bonus depreciation | _____ | _____ | _____ | _____ | 5 _____ |
| 6 Related-party expenses | _____ | _____ | _____ | _____ | 6 _____ |
| 7 Distributive share of additions | _____ | _____ | _____ | _____ | 7 _____ |
| 8 Other additions (Sch. M) | _____ | _____ | _____ | _____ | 8 _____ |
| 9 Total income or loss. Add Lines 1 through 8. | _____ | _____ | _____ | _____ | 9 _____ |
| Subtraction Modifications | | | | | |
| 10 Federally taxed refund of IL income or replacement tax. | _____ | _____ | _____ | _____ | 10 _____ |
| 11 Interest income from U.S. Treasury and other exempt federal obligations | _____ | _____ | _____ | _____ | 11 _____ |
| 12 Enterprise Zone or River Edge Redevelopment Zone Dividend subtractions (Sch. 1299-B) | _____ | _____ | _____ | _____ | 12 _____ |
| 13 Enterprise Zone or River Edge Redevelopment Zone Interest subtraction (Sch. 1299-B) | _____ | _____ | _____ | _____ | 13 _____ |
| 14 High Impact Business Dividend subtractions (Sch. 1299-B) | _____ | _____ | _____ | _____ | 14 _____ |
| 15 High Impact Business Interest subtraction (Sch. 1299-B) | _____ | _____ | _____ | _____ | 15 _____ |
| 16 Contributions Subtraction (Sch. 1299-B) | _____ | _____ | _____ | _____ | 16 _____ |
| 17 Contributions to certain job training projects (Sch. 1299-B) | _____ | _____ | _____ | _____ | 17 _____ |
| 18 Foreign Dividend Subtraction (Schedule J) | _____ | _____ | _____ | _____ | 18 _____ |
| 19 Illinois Bonus Depreciation Subtraction (IL-4562) | _____ | _____ | _____ | _____ | 19 _____ |
| 20 Related-party expenses Subtraction (Sch. 80/20) | _____ | _____ | _____ | _____ | 20 _____ |
| 21 Distributive share of subtractions (Sch. K-1-P) | _____ | _____ | _____ | _____ | 21 _____ |
| 22 Other subtractions (Sch. M) | _____ | _____ | _____ | _____ | 22 _____ |
| 23 Total subtractions. Add Lines 10 through 22. | _____ | _____ | _____ | _____ | 23 _____ |
| 24 Base income or loss. Subtract Line 23 from Line 9. | _____ | _____ | _____ | _____ | 24 _____ |
| 25 Nonbusiness income or loss | _____ | _____ | _____ | _____ | 25 _____ |
| 26 Business income or loss from non-unitary partnerships, trusts, or estates (see instructions). | _____ | _____ | _____ | _____ | 26 _____ |
| 27 Add Lines 25 and 26. | _____ | _____ | _____ | _____ | 27 _____ |
| 28 Combined unitary business income or loss. Subtract Line 27 from Line 24. | _____ | _____ | _____ | _____ | 28 _____ |

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. | ◆ _____ | _____ | _____ | 2 _____ |
| 3 Write the net sales within Illinois. | ◆ _____ | _____ | _____ | 3 _____ |
| 4 Apportionment factor Divide Line 3 of each column by Line 2, Column D (carry to six decimal places). | ◆ ■ _____ | ■ _____ | ■ _____ | 4 ■ _____ |
| 5 Illinois business income or loss. | ◆ _____ | _____ | _____ | 5 _____ |
| 6 Nonbusiness income or loss. | ◆ _____ | _____ | _____ | 6 _____ |
| 7 Nonunitary partnership business income or loss. | ◆ _____ | _____ | _____ | 7 _____ |
| 8 Net income or loss. | ◆ _____ | _____ | _____ | 8 _____ |
| 9 Net income or loss of S corporation members. | ◆ _____ | _____ | _____ | 9 _____ |
| 10 Combined net income. | ◆ _____ | _____ | _____ | 10 _____ |
| If the amount in Column D, Line 10 is negative, complete Lines 11 through 13. | | | | |
| 11 Net loss from Line 8. | ◆ _____ | _____ | _____ | 11 _____ |
| 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. | ◆ _____ | _____ | _____ | 13 _____ |

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