



Illinois Department of Revenue
2013 Schedule UB/NLD Unitary Illinois Net Loss Deduction



Carry year ending

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.

Month _____ Year _____
IL Attachment No. 6

Write your name as shown on your tax return.

Write your federal employer identification number (FEIN).

Note This schedule is for use only in tax years ending on or after December 31, 2013, and before December 31, 2014. For other years, use the schedule for that year.

"Carry year" is the year to which the loss is being carried.

Step 1: Identify your members

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

A	B	C	D	E Combined Totals
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Step 2: Figure your loss year amounts

- 3 Write the year of your loss that expires first.
- 4 Write the combined net income before this Illinois NLD.
- 5 Write each member's loss for the year.
- 6 Write the lesser of Col E, Line 4, or Col. E, Line 5.
- 7 If this is the earliest loss year write \$100,000. Otherwise, see instructions.
- 8 Write the lesser of Col. E, Line 6, or Col. E, Line 7.
- 9 Subtract Col. E, Line 8 from Col. E, Line 7. If this amount is zero, you have reached the NLD limitation for this carry year, see instructions.
- 10 Net income after this Illinois NLD. Subtract Col. E, Line 8 from Line 4.
- 11 Subtract Col. E, Line 8 from Col. E, Line 5. See instructions.
- 12 Write the percentage of total loss. See instructions.
- 13 Unused loss. See instructions.

				3 _____
				4 _____ .00
.00	.00	.00	.00	5 _____ .00
				6 _____ .00
				7 _____ .00
				8 _____ .00
				9 _____ .00
				10 _____ .00
				11 _____ .00
.00	.00	.00	.00	12 _____ .00
.00	.00	.00	.00	13 _____ .00

- 14 Write the year of loss that expires next.
- 15 Write the amount from Line 10.
- 16 Write the loss amount for the year on Line 14.
- 17 Write the lesser of Col E, Line 15, or Col. E, Line 16.
- 18 Write the amount from Col. E, Line 9.
- 19 Write the lesser of Col. E, Line 17, or Col. E, Line 18.
- 20 Subtract Col. E, Line 19 from Col. E, Line 18. If this amount is zero, you have reached the NLD limitation for this carry year, see instructions.
- 21 Net income after this Illinois NLD. Subtract Col. E, Line 19 from Line 15.
- 22 Subtract Col. E, Line 19 from Col. E, Line 16. See instructions.
- 23 Write the percentage of total loss. See instructions.
- 24 Unused loss. See instructions.

				14 _____
				15 _____ .00
.00	.00	.00	.00	16 _____ .00
				17 _____ .00
				18 _____ .00
				19 _____ .00
				20 _____ .00
				21 _____ .00
				22 _____ .00
.00	.00	.00	.00	23 _____ .00
.00	.00	.00	.00	24 _____ .00

Step 3: Figure your total deduction and taxable income. (Please read the specific instructions before completing.)

- 25 Write the combined net income from Step 2, Column E, Line 4.
- 26 Write the Illinois net loss deduction claimed from Step 2, Column E, Lines 8 and 19. This amount may not exceed \$100,000. See instructions.
- 27 Subtract Line 26 from Line 25. This is your taxable income after NLD.

	25 _____ .00
	26 _____ .00
	27 _____ .00

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.