



Illinois Department of Revenue  
**2017 Schedule UB**

**Combined Apportionment for  
Unitary Business Group**  
For tax years ending on or after December 31, 2017

Common year ending for the  
unitary business group

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

Month \_\_\_\_\_ Year \_\_\_\_\_  
**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. ◇ \_\_\_\_\_



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

Enter your federal employer identification number.

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

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



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

Enter your federal employer identification number.

### Step 3 — Figure your combined business income

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

## Step 4 — Figure your apportionment factor

	A $\diamond$	B $\diamond$	C $\diamond$	D
	FEIN _____	FEIN _____	FEIN _____	Combined totals

1 Enter your combined unitary business income or loss from Step 3, Column E, Line 27 here. ➔

1

### Apportionment factor for tax years ending on or after December 31, 2016

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 the sixth decimal place).

	_____ .	_____ .	_____ .	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 (carry to six decimal places).

	_____ .	_____ .	_____ .	12 _____ .
--	---------	---------	---------	------------

13 Allocated net loss. Multiply Line 12 by Line 10, Column D.	_____ .00	_____ .00	_____ .00	13 _____ .00
--	-----------	-----------	-----------	--------------

**Note:** 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.

**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.

### Step 5 — Provide your affiliated company information

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

