



Illinois Department of Revenue  
**Schedule UB**

**Combined Apportionment for  
Unitary Business Group**  
For tax years ending on or after December 31, 2013

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**

◇ \_\_\_\_\_  
Write the name of the designated agent (see general instructions).

◇ \_\_\_\_\_  
Write the name of the designated agent last year, if it is different than above.

◇ \_\_\_\_\_  
Write the name of the controlling corporation (see general instructions).

◇ If the controlling corporation is a member of this unitary group, check the box.

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Write the federal employer identification number (FEIN).

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Write the FEIN, if it is different than above.

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Write 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)	Required to file an IL return	New member	Inactive member	Holding company	Appor- tionment 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	◇ _____ Name
_____ FEIN	_____-_____-_____ FEIN
2◇ _____ Name	◇ _____ Name
_____ FEIN	_____-_____-_____ FEIN
3◇ _____ Name	◇ _____ Name
_____ FEIN	_____-_____-_____ FEIN

**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	◇ _____ Name
_____ FEIN	_____-_____-_____ FEIN
2 _____ Name	◇ _____ Name
_____ FEIN	_____-_____-_____ FEIN
3 _____ Name	◇ _____ Name
_____ FEIN	_____-_____-_____ FEIN

**Section D — Provide information about your excluded members**

See Specific Instructions and complete Step 5 if the answer below is 1 or greater.

1 Write the total number of members excluded. ◇ \_\_\_\_\_



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** ♦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



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 and adjustments between members (attach explanation)	Combined totals
<b>1</b> Write the amounts from Step 2, Line 30.	.00	.00	.00	.00	<input type="text"/>
<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 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, trusts, or estates (see instructions).	.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



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 27 here. → 1

#### Apportionment factor for tax years ending on or after December 31, 2000

2 Write the net sales everywhere. 2 \_\_\_\_\_ .00

◇ _____ .00	◇ _____ .00	◇ _____ .00	
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3 Write the net sales within Illinois. 3 \_\_\_\_\_ .00

◇ _____ .00	◇ _____ .00	◇ _____ .00	
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4 **Apportionment factor**  
Divide Line 3 of each Column by Line 2, **Column D** (round to the sixth decimal place). 4 \_\_\_\_\_

_____	_____	_____	
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5 Illinois business income or loss. 5 \_\_\_\_\_ .00

_____ .00	_____ .00	_____ .00	
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6 Nonbusiness income or loss. 6 \_\_\_\_\_ .00

◇ _____ .00	◇ _____ .00	◇ _____ .00	
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7 Non-unitary or combined partnership business income or loss. 7 \_\_\_\_\_ .00

◇ _____ .00	◇ _____ .00	◇ _____ .00	
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8 Net income or loss. 8 \_\_\_\_\_ .00

_____ .00	_____ .00	_____ .00	
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9 Net income or loss of members who are not C corporations. 9 \_\_\_\_\_ .00

◇ _____ .00	◇ _____ .00	◇ _____ .00	
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10 Combined net income. 10 \_\_\_\_\_ .00

_____ .00	_____ .00	_____ .00	
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**If the amount in Column D, Line 10 is negative, complete Lines 11 through 13.**

11 Net loss from Line 8. 11 \_\_\_\_\_ .00

_____ .00	_____ .00	_____ .00	
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12 Divide Line 11 of each Column A through C, by the amount in Line 11, Column D (carry to six decimal places). 12 \_\_\_\_\_

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

_____ .00	_____ .00	_____ .00	
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**After you have completed this schedule, see “Specific instructions for completing Form IL-1120” in the Schedule UB instructions.**



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

Write your federal employer identification number.

**Step 5 — Provide your affiliated company information**

<b>A</b>	<b>B</b>	<b>C Reason for exclusion (check one)</b>		
		Name	FEIN	80/20 company
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____
_____	-----	_____	_____	_____

