



Illinois Department of Revenue
2016 Schedule UB

Combined Apportionment for Unitary Business Group
 For tax years ending on or after December 31, 2016

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 federal employer identification number (FEIN).

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

◇ _____
 Enter the name of the controlling corporation (see general instructions). _____
 Enter 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	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
1 Net receipts or sales	.00	.00	.00	.00	1 .00
2 Cost of goods sold	.00	.00	.00	.00	2 .00
3 Gross profit. Subtract Line 2 from Line 1.	.00	.00	.00	.00	3 .00
4 Dividends	.00	.00	.00	.00	4 .00
5 Interest	.00	.00	.00	.00	5 .00
6 Gross rents	.00	.00	.00	.00	6 .00
7 Gross royalties	.00	.00	.00	.00	7 .00
8 Capital gain net income	.00	.00	.00	.00	8 .00
9 Net gain or loss from U.S. Form 4797	.00	.00	.00	.00	9 .00
10 Other income	.00	.00	.00	.00	10 .00
11 Total income. Add Lines 3 through 10.	.00	.00	.00	.00	11 .00
12 Compensation of officers	.00	.00	.00	.00	12 .00
13 Salaries and wages less employment credit	.00	.00	.00	.00	13 .00
14 Repairs and maintenance	.00	.00	.00	.00	14 .00
15 Bad debts	.00	.00	.00	.00	15 .00
16 Rents	.00	.00	.00	.00	16 .00
17 Taxes and licenses	.00	.00	.00	.00	17 .00
18 Interest	.00	.00	.00	.00	18 .00
19 Charitable Contributions	.00	.00	.00	.00	19 .00
20 Depreciation	.00	.00	.00	.00	20 .00
21 Depletion	.00	.00	.00	.00	21 .00
22 Advertising	.00	.00	.00	.00	22 .00
23 Pension plan, etc.	.00	.00	.00	.00	23 .00
24 Employee benefit programs	.00	.00	.00	.00	24 .00
25 Domestic Production Activities Deduction	.00	.00	.00	.00	25 .00
26 Other deductions	.00	.00	.00	.00	26 .00
27 Total deductions. Add Lines 12 through 26.	.00	.00	.00	.00	27 .00
28 Taxable income. Subtract Line 27 from Line 11.	.00	.00	.00	.00	28 .00
29 a Net operating loss deduction	.00	.00	.00	.00	29a .00
b Special deductions	.00	.00	.00	.00	29b .00
c Total NOL and special deductions	.00	.00	.00	.00	29c .00
30 Federal taxable income or loss for Illinois purposes. Subtract Line 29c from Line 28.	.00	.00	.00	.00	30 .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
1 Enter the amounts from Step 2, Line 30.	.00	.00	.00	.00	1 <input style="width: 100px; height: 20px;" type="text"/>
Addition Modifications					
2 Net operating loss deduction from Step 2, Line 29a	.00	.00	.00	.00	2 <u> .00</u> ◇
3 State, municipal, and other interest income excluded in arriving at Line 1	.00	.00	.00	.00	3 <u> .00</u> ◇
4 Illinois income and replacement tax and surcharge deducted in arriving at Line 1	.00	.00	.00	.00	4 <u> .00</u> ◇
5 Illinois Special Depreciation	.00	.00	.00	.00	5 <u> .00</u> ◇
6 Related-party expenses	.00	.00	.00	.00	6 <u> .00</u> ◇
7 Distributive share of additions	.00	.00	.00	.00	7 <u> .00</u> ◇
8 Other additions	.00	.00	.00	.00	8 <u> .00</u> ◇
9 Total income or loss. Add Lines 1 through 8.	.00	.00	.00	.00	9 <u> .00</u>
Subtraction Modifications					
10 Interest income from U.S. Treasury and other exempt federal obligations	.00	.00	.00	.00	10 <u> .00</u> ◇
11 River Edge Redevelopment Zone Dividend subtractions	.00	.00	.00	.00	11 <u> .00</u> ◇
12 River Edge Redevelopment Zone Interest subtraction	.00	.00	.00	.00	12 <u> .00</u> ◇
13 High Impact Business Dividend subtractions	.00	.00	.00	.00	13 <u> .00</u> ◇
14 High Impact Business Interest subtraction	.00	.00	.00	.00	14 <u> .00</u> ◇
15 Contribution subtraction	.00	.00	.00	.00	15 <u> .00</u> ◇
16 Contributions to certain job training projects	.00	.00	.00	.00	16 <u> .00</u> ◇
17 Foreign Dividend subtraction	.00	.00	.00	.00	17 <u> .00</u> ◇
18 Illinois Special Depreciation subtraction	.00	.00	.00	.00	18 <u> .00</u> ◇
19 Related-party expenses subtraction	.00	.00	.00	.00	19 <u> .00</u> ◇
20 Distributive share of subtractions	.00	.00	.00	.00	20 <u> .00</u> ◇
21 Other subtractions	.00	.00	.00	.00	21 <u> .00</u> ◇
22 Total subtractions. Add Lines 10 through 21.	.00	.00	.00	.00	22 <u> .00</u>
23 Base income or loss. Subtract Line 22 from Line 9.	.00	.00	.00	.00	23 <u> .00</u>
24 Nonbusiness income or loss	.00	.00	.00	.00	24 <u> .00</u> ◇
25 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	25 <u> .00</u> ◇
26 Add Lines 24 and 25.	.00	.00	.00	.00	26 <u> .00</u>
27 Combined unitary business income or loss. Subtract Line 26 from Line 23.	.00	.00	.00	.00	27 <u> .00</u>



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 ◇	B ◇	C ◇	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. ◇ _____ .00 ◇ _____ .00 ◇ _____ .00 2 _____ .00

3 Enter the net sales within Illinois. ◇ _____ .00 ◇ _____ .00 ◇ _____ .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. ◇ _____ .00 ◇ _____ .00 ◇ _____ .00 6 _____ .00

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

After you have completed this schedule, see “Specific instructions for completing Form IL-1120” 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	B	C Reason for exclusion (check one)		
Name	FEIN	80/20 company	non-combination rule	not unitary
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____
_____	- _____	_____	_____	_____

