



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, 2012

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	Holding company	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.

A	B
Member who was sold	Entity to which member in Column A was sold
1 Name _____ ◆ FEIN _____	Name _____ ◆ FEIN _____
2 Name _____ ◆ FEIN _____	Name _____ ◆ FEIN _____
3 Name _____ ◆ FEIN _____	Name _____ ◆ 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
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

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.	.00	.00	.00	.00	1 <input style="width: 80px; height: 20px;" type="text"/>
Addition Modifications					
2 Net operating loss deduction from Step 2, Line 29a	.00	.00	.00	.00	2 <input style="width: 80px; height: 20px;" type="text"/>
3 State, municipal, and other interest income excluded in arriving at Line 1	.00	.00	.00	.00	3 <input style="width: 80px; height: 20px;" type="text"/>
4 Illinois income and replacement tax deducted in arriving at Line 1	.00	.00	.00	.00	4 <input style="width: 80px; height: 20px;" type="text"/>
5 Illinois Special Depreciation	.00	.00	.00	.00	5 <input style="width: 80px; height: 20px;" type="text"/>
6 Related-party expenses	.00	.00	.00	.00	6 <input style="width: 80px; height: 20px;" type="text"/>
7 Distributive share of additions	.00	.00	.00	.00	7 <input style="width: 80px; height: 20px;" type="text"/>
8 Other additions	.00	.00	.00	.00	8 <input style="width: 80px; height: 20px;" type="text"/>
9 Total income or loss. Add Lines 1 through 8.	.00	.00	.00	.00	9 <input style="width: 80px; height: 20px;" type="text"/>
Subtraction Modifications					
10 Interest income from U.S. Treasury and other exempt federal obligations	.00	.00	.00	.00	10 <input style="width: 80px; height: 20px;" type="text"/>
11 Enterprise Zone or River Edge Redevelopment Zone Dividend subtractions	.00	.00	.00	.00	11 <input style="width: 80px; height: 20px;" type="text"/>
12 Enterprise Zone or River Edge Redevelopment Zone Interest subtraction	.00	.00	.00	.00	12 <input style="width: 80px; height: 20px;" type="text"/>
13 High Impact Business Dividend subtractions	.00	.00	.00	.00	13 <input style="width: 80px; height: 20px;" type="text"/>
14 High Impact Business Interest subtraction	.00	.00	.00	.00	14 <input style="width: 80px; height: 20px;" type="text"/>
15 Contribution subtraction	.00	.00	.00	.00	15 <input style="width: 80px; height: 20px;" type="text"/>
16 Contributions to certain job training projects	.00	.00	.00	.00	16 <input style="width: 80px; height: 20px;" type="text"/>
17 Foreign Dividend subtraction	.00	.00	.00	.00	17 <input style="width: 80px; height: 20px;" type="text"/>
18 Illinois Special Depreciation subtraction	.00	.00	.00	.00	18 <input style="width: 80px; height: 20px;" type="text"/>
19 Related-party expenses subtraction	.00	.00	.00	.00	19 <input style="width: 80px; height: 20px;" type="text"/>
20 Distributive share of subtractions	.00	.00	.00	.00	20 <input style="width: 80px; height: 20px;" type="text"/>
21 Other subtractions	.00	.00	.00	.00	21 <input style="width: 80px; height: 20px;" type="text"/>
22 Total subtractions. Add Lines 10 through 21.	.00	.00	.00	.00	22 <input style="width: 80px; height: 20px;" type="text"/>
23 Base income or loss. Subtract Line 22 from Line 9.	.00	.00	.00	.00	23 <input style="width: 80px; height: 20px;" type="text"/>
24 Nonbusiness income or loss	.00	.00	.00	.00	24 <input style="width: 80px; height: 20px;" type="text"/>
25 Business income or loss from non-unitary partnerships, trusts, or estates (see instructions).	.00	.00	.00	.00	25 <input style="width: 80px; height: 20px;" type="text"/>
26 Add Lines 24 and 25.	.00	.00	.00	.00	26 <input style="width: 80px; height: 20px;" type="text"/>
27 Combined unitary business income or loss. Subtract Line 26 from Line 23.	.00	.00	.00	.00	27 <input style="width: 80px; height: 20px;" type="text"/>

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◆ FEIN _____	B◆ FEIN _____	C◆ FEIN _____	D Combined totals
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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.	◆ _____ .00	◆ _____ .00	◆ _____ .00	2 _____ .00
3 Write 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 Nonunitary 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 S corporation members.	◆ _____ .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.

