



Part I — Membership Information

Name of designated agent (see general instructions) Federal employer identification number (FEIN)
Name of designated agent last year, if different than above FEIN, if different than above
Name of controlling corporation (see general instructions) FEIN
Is the controlling corporation a member of this unitary group?
For tax years ending prior to 12/31/93 only: Are members of your group electing to file an Illinois combined return?

Section A — Check the filing structure and apportionment method you are using.

Filing Structure

- Vertical integration
Horizontal integration

Apportionment Method

- 1 — Property, payroll, and sales
2 — Single factor financial organization
3 — Single factor transportation company
4 — Single factor insurance company
5 — Alternative method approved by the department

Section B — List all members. See Specific Instructions.

Table with 6 columns: A Name, B FEIN, C Year ending (Mo. / Yr.), D Check if required to file an Illinois return, E Check if new member, F Check if inactive member. Rows 1-8.

Section C — List any mergers with members listed in Section B. See Specific Instructions.

Table with 2 columns: A Person who has merged with member, B Member listed in Section B. Rows 1-3.

Section D — List all members who left the group during this tax year. See Specific Instructions.

Table with 2 columns: Name, FEIN. Rows 1-4.

Section E — Attach a list of all persons excluded due to the 80/20 rule and all other persons not listed in Sections B through D. See Specific Instructions.

1 Write the total number of persons excluded. 2 Write the total number of other persons.



Name as shown on the tax return of the member filing the Schedule UB \_\_\_\_\_ FEIN \_\_\_\_\_

**Please read the specific instructions before completing.**

**Part II — Figure your federal taxable income or equivalent**

	A	B	C	D	E
	FEIN _____	FEIN _____	FEIN _____	Eliminations and adjustments between members (attach explanation)	Combined totals
<b>1</b> Net receipts or sales	_____	_____	_____	_____	<b>1</b> _____
<b>2</b> Cost of goods sold	_____	_____	_____	_____	<b>2</b> _____
<b>3</b> Gross profit Line 1 minus Line 2.	_____	_____	_____	_____	<b>3</b> _____
<b>4</b> Dividends	_____	_____	_____	_____	<b>4</b> _____
<b>5</b> Interest	_____	_____	_____	_____	<b>5</b> _____
<b>6</b> Gross rents	_____	_____	_____	_____	<b>6</b> _____
<b>7</b> Gross royalties	_____	_____	_____	_____	<b>7</b> _____
<b>8</b> Capital gain net income	_____	_____	_____	_____	<b>8</b> _____
<b>9</b> Net gain or (loss) from U.S. Form 4797	_____	_____	_____	_____	<b>9</b> _____
<b>10</b> Other income	_____	_____	_____	_____	<b>10</b> _____
<b>11 Total Income. Add Lines 3 through 10.</b>	_____	_____	_____	_____	<b>11</b> _____
<b>12</b> Compensation of officers	_____	_____	_____	_____	<b>12</b> _____
<b>13</b> Salaries and wages less jobs credit	_____	_____	_____	_____	<b>13</b> _____
<b>14</b> Repairs	_____	_____	_____	_____	<b>14</b> _____
<b>15</b> Bad debts	_____	_____	_____	_____	<b>15</b> _____
<b>16</b> Rents	_____	_____	_____	_____	<b>16</b> _____
<b>17</b> Taxes	_____	_____	_____	_____	<b>17</b> _____
<b>18</b> Interest	_____	_____	_____	_____	<b>18</b> _____
<b>19</b> Contributions	_____	_____	_____	_____	<b>19</b> _____
<b>20/21</b> Depreciation minus Line 21a depreciation claimed elsewhere on U.S. Form 1120	_____	_____	_____	_____	<b>20/21</b> _____
<b>22</b> Depletion	_____	_____	_____	_____	<b>22</b> _____
<b>23</b> Advertising	_____	_____	_____	_____	<b>23</b> _____
<b>24</b> Pension plan, etc.	_____	_____	_____	_____	<b>24</b> _____
<b>25</b> Employee benefit programs	_____	_____	_____	_____	<b>25</b> _____
<b>26</b> Other deductions	_____	_____	_____	_____	<b>26</b> _____
<b>27 Total deductions. Add Lines 12 through 26.</b>	_____	_____	_____	_____	<b>27</b> _____
<b>28</b> Taxable income. Line 11 minus Line 27.	_____	_____	_____	_____	<b>28</b> _____
<b>29 a</b> Net operating loss deduction	_____	_____	_____	_____	<b>29</b> _____
<b>b</b> Special deductions	_____	_____	_____	_____	<b>29</b> _____
<b>30 Federal taxable in- come (loss) for Illinois purposes. Subtract Line 29b from Line 28.</b>	_____	_____	_____	_____	<b>30</b> _____

Name as shown on the tax return of the member filing the Schedule UB \_\_\_\_\_ FEIN \_\_\_\_\_

**Part III — Figure your combined business income**

	A	B	C	D	E
	FEIN	FEIN	FEIN	Adjustments (attach explanation)	Combined totals
<b>1</b> Write your federal taxable income (loss) for Illinois purposes from Part II, Line 30, Column E, here. →					1
<b>2 Additions</b>					
<b>a</b> State, municipal, and other interest income excluded in arriving at Line 1 above	_____	_____	_____	_____	<b>2a</b> _____
<b>b</b> Illinois income and replacement tax deducted in arriving at Line 1 above	_____	_____	_____	_____	<b>2b</b> _____
<b>c</b> Other additions (specify: _____)	_____	_____	_____	_____	<b>2c</b> _____
<b>3</b> Total additions. Add Lines 2a through 2c.					<b>3</b> _____
<b>4 Total income. Add Lines 1 and 3.</b>					<b>4</b> _____
<b>5 Subtractions</b>					
<b>a</b> Interest income from U.S. Treasury and federal agency obligations	_____	_____	_____	_____	<b>5a</b> _____
<b>b</b> Enterprise zone or foreign trade zone/sub-zone dividends (Schedule 1299-B)	_____	_____	_____	_____	<b>5b</b> _____
<b>c</b> Enterprise zone contributions (Schedule 1299-B)	_____	_____	_____	_____	<b>5c</b> _____
<b>d</b> Enterprise zone or high impact business interest (Schedule 1299-B)	_____	_____	_____	_____	<b>5d</b> _____
<b>e</b> Contributions to certain job training projects (refer to Form IL-1120 instructions)	_____	_____	_____	_____	<b>5e</b> _____
<b>f</b> Other subtractions (specify: _____)	_____	_____	_____	_____	<b>5f</b> _____
<b>g</b> Federal NOL carryforward from tax years ending prior to 12/31/86 (Schedule UB/NL-5g)	_____	_____	_____	_____	<b>5g</b> _____
<b>6</b> Total subtractions. Add Lines 5a through 5g.					<b>6</b> _____
<b>7 Base income (loss). Subtract Line 6 from Line 4.</b>					<b>7</b> _____
<b>8</b> Nonbusiness income net of deductions directly allocable to such income (Sch. NB)	_____	_____	_____	_____	<b>8</b> _____
<b>9</b> Non-unitary partnership, trust, or estate income (loss) (see specific instructions)	_____	_____	_____	_____	<b>9</b> _____
<b>10</b> Add Lines 8 and 9.					<b>10</b> _____
<b>11 Combined unitary business income (loss). Subtract Line 10 from Line 7.</b>					<b>11</b> _____

Name as shown on the tax return of the member filing the Schedule UB \_\_\_\_\_

FEIN \_\_\_\_\_

**Part IV — Figure your apportionment factors**

	A	B	C	D
	FEIN _____	FEIN _____	FEIN _____	Combined totals
1 Write your combined unitary business income (loss) from Part III, Line 11, Column E here. <span style="float: right;">➔</span>				1

**Apportionment formula**

2 Write the net property everywhere.	_____	_____	_____	2 _____
3 Write the net property within Illinois.	_____	_____	_____	3 _____
<b>4 Property factor</b> Divide Line 3 of each column by Line 2, <b>Column D</b> (carry to six decimal places).	_____	_____	_____	4 _____

**Weighted property factor for tax years ending on or after December 31, 1998**

5 <b>Weighted factor (See instructions)</b>				5 _____
6 <b>Weighted total.</b> Multiply Line 4 of each column by Line 5. Write the result here.	_____	_____	_____	6 _____

7 Write the net payroll everywhere.	_____	_____	_____	7 _____
8 Write the net payroll within Illinois.	_____	_____	_____	8 _____
<b>9 Payroll factor</b> Divide Line 8 of each column by Line 7, <b>Column D</b> (carry to six decimal places).	_____	_____	_____	9 _____

**Weighted payroll factor for tax years ending on or after December 31, 1998**

10 <b>Weighted factor (See instructions)</b>				10 _____
11 <b>Weighted total.</b> Multiply Line 9 of each column by Line 10. Write the result here.	_____	_____	_____	11 _____

12 Write the net sales everywhere.	_____	_____	_____	12 _____
13 Write the net sales within Illinois.	_____	_____	_____	13 _____
<b>14 Sales factor</b> Divide Line 13 of each column by Line 12, <b>Column D</b> (carry to six decimal places).	_____	_____	_____	14 _____
15 Write the decimal from Line 14.	_____	_____	_____	15 _____

**Weighted sales factor for tax years ending on or after December 31, 1998**

16 <b>Weighted factor (See instructions)</b>				16 _____
17 <b>Weighted total.</b> Multiply Line 14 of each column by Line 16. Write the result here.	_____	_____	_____	17 _____

**Apportionment factor for tax years ending before December 31, 1998**

18 <b>Total.</b> Add Lines 4, 9, 14, and 15	_____	_____	_____	18 _____
19 <b>Average.</b> Divide Line 18 by the number of applicable factors.	_____	_____	_____	19 _____

**Apportionment factor for tax years ending on or after December 31, 1998**

20 <b>Total.</b> Add Lines 6, 11, and 17.	_____	_____	_____	20 _____
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After you have completed this schedule, see "Specific instructions for completing Form IL-1120" in the Schedule UB instructions.