



Illinois Department of Revenue

2025 Schedule UB**Combined Apportionment for Unitary Business Group**

For tax years ending on or after December 31, 2025.

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

Common year ending for
the unitary business group

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 (MM/YYYY)	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	Person who has merged with member	
1	Name	FEIN
	-	-
2	Name	FEIN
	-	-
3	Name	FEIN
	-	-

B	Member listed in Section A	
	Name	FEIN
	-	/ /
	Name	FEIN
	-	/ /
	Name	FEIN
	-	/ /
	Name	FEIN
	-	/ /

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

A	Member who was sold	
1	Name	FEIN
	-	-
2	Name	FEIN
	-	-
3	Name	FEIN
	-	-

B	Entity to which member in Column A was sold	
	Name	FEIN
	-	/ /
	Name	FEIN
	-	/ /
	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 Enter the total number of members excluded.



Enter the name of the designated agent listed in Step 1.

Enter your federal employer identification number (FEIN).

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

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

This form is authorized by the Illinois Income Tax Act.
Disclosure of this information is required of those taxpayers
to whom this form applies. Failure to provide this information
when required could result in a penalty.



Enter the name of the designated agent listed in Step 1.

Enter your federal employer identification number (FEIN).

Step 3 — Figure your combined business income

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



Enter the name of the designated agent listed in Step 1.

Enter your federal employer identification number (FEIN).

Step 4 — Figure your apportionment factor

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.

A	B	C	D
<input type="text"/> - FEIN	<input type="text"/> - FEIN	<input type="text"/> - FEIN	Combined totals

1 Enter your combined unitary business income or loss from Step 3, Column E, Line 27 here.	→	1 <input type="text"/>
2 Enter the net sales everywhere.	<input type="text"/> <input type="text"/> <input type="text"/>	2 <input type="text"/>
3 Enter the net sales inside Illinois.	<input type="text"/> <input type="text"/> <input type="text"/>	3 <input type="text"/>
4 Apportionment factor Divide Line 3 of each Column by Line 2, Column D . (Round to six decimal places.)	<input type="text"/> - <input type="text"/> - <input type="text"/> -	4 <input type="text"/> - <input type="text"/> -
5 Illinois business income or loss.	<input type="text"/> <input type="text"/> <input type="text"/>	5 <input type="text"/>
6 Nonbusiness income or loss.	<input type="text"/> <input type="text"/> <input type="text"/>	6 <input type="text"/>
7 Non-unitary or combined partnership business income or loss.	<input type="text"/> <input type="text"/> <input type="text"/>	7 <input type="text"/>
8 Net income or loss.	<input type="text"/> <input type="text"/> <input type="text"/>	8 <input type="text"/>
9 Net income or loss of members who are not C corporations.	<input type="text"/> <input type="text"/> <input type="text"/>	9 <input type="text"/>
10 Combined net income.	<input type="text"/> <input type="text"/> <input type="text"/>	10 <input type="text"/>
If the amount in Column D, Line 10 is negative, complete Lines 11 through 13.		
11 Net loss from Line 8.	<input type="text"/> <input type="text"/> <input type="text"/>	11 <input type="text"/>
12 Divide Line 11 of each Column A through C, by the amount in Line 11, Column D. (Round to six decimal places.)	<input type="text"/> - <input type="text"/> - <input type="text"/> -	12 <input type="text"/> - <input type="text"/> -
13 Allocated net loss. Multiply Line 12 by Line 10, Column D.	<input type="text"/> <input type="text"/> <input type="text"/>	13 <input type="text"/>

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 the name of the designated agent listed in Step 1.

Enter your federal employer identification number (FEIN).

Step 5 — Provide your affiliated company information

A

B

C
Reason for exclusion (check one)

Name _____

FEIN

80/20 company

not unitary