



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	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	<input type="text"/>	<input type="text" value="-"/>	<input type="text" value="/"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

A Person who has merged with member		B Member listed in Section A	
1	<input type="text"/> Name	<input type="text" value="-"/> FEIN	<input type="text" value="/ /"/> Date of merger
2	<input type="text"/> Name	<input type="text" value="-"/> FEIN	<input type="text" value="/ /"/> Date of merger
3	<input type="text"/> Name	<input type="text" value="-"/> FEIN	<input type="text" value="/ /"/> Date of merger

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

A Member who was sold		B Entity to which member in Column A was sold	
1	<input type="text"/> Name	<input type="text" value="-"/> FEIN	<input type="text" value="/ /"/> Date of sale
2	<input type="text"/> Name	<input type="text" value="-"/> FEIN	<input type="text" value="/ /"/> Date of sale
3	<input type="text"/> Name	<input type="text" value="-"/> FEIN	<input type="text" value="/ /"/> 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 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	E
	- FEIN	- FEIN	- FEIN	Eliminations and adjustments between members (attach explanation)	Combined totals
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



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	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.					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
-	-	-	Combined totals
FEIN	FEIN	FEIN	

1 Enter your combined unitary business income or loss from Step 3, Column E, Line 27 here. → 1

2 Enter the net sales everywhere. 2

3 Enter the net sales inside Illinois. 3

4 Apportionment factor

Divide Line 3 of each Column by Line 2, Column D.
(Round to six decimal places.)

4

5 Illinois business income or loss. 5

6 Nonbusiness income or loss. 6

7 Non-unitary or combined partnership business income or loss. 7

8 Net income or loss. 8

9 Net income or loss of members who are not C corporations. 9

10 Combined net income. 10

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

11 Net loss from Line 8. 11

12 Divide Line 11 of each Column A through C, by the amount in Line 11, Column D. (Round to six decimal places.) 12

13 Allocated net loss. Multiply Line 12 by Line 10, Column D. 13

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 your federal employer identification number (FEIN).

C
Reason for exclusion (check one)

not unitary

[illegible]