**Section 2510.ILLUSTRATION B Unitary Group Allocation Calculation**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Income Tax Offset Based on Unitary Method of Corporate and Replacement Tax**  Allocated by each Company's Illinois Premium Written (including annuities)  to the Unitary Group's Total Illinois Premium Written (Schedule U-1) | | | | | | | | | | | | |
|  | | Identity | | | | | Payment | |  | Refund | Results | |
|  | | | 1 | 2 | | | 3 | 4 | 5 | 6 | 7 | |
|  | | | Company Name of Each Unitary Member | Company FEIN | | | Illinois Direct Premium | Percentage Allocation | Tax Offset Allocated by Percentage | Refund Offset Allocation  by % | Allowed | |
| 1 | | |  |  | | |  |  |  |  |  | |
| 2 | | |  |  | | |  |  |  |  |  | |
| 3 | | |  |  | | |  |  |  |  |  | |
| 4 | | |  |  | | |  |  |  |  |  | |
| 5 | | |  |  | | |  |  |  |  |  | |
| 6 | | |  |  | | |  |  |  |  |  | |
| 7 | | |  |  | | |  |  |  |  |  | |
| 8 | | |  |  | | |  |  |  |  |  | |
| 9 | | |  |  | | |  |  |  |  |  | |
| 10 | | |  |  | | |  |  |  |  |  | |
| 11 | | |  |  | | |  |  |  |  |  | |
| 12 | | |  |  | | |  |  |  |  |  | |
| 13 | | |  |  | | |  |  |  |  |  | |
| 14 | | |  |  | | |  |  |  |  |  | |
| 15 | | | Column Totals |  | | |  |  |  |  |  | |
|  | | | | | | | | | | | | |
| Taxes Paid By (Name of Company and the FEIN of Taxpayer | | | | | | | | |  | | |  |
|  |  | | | | | | | | | | |  |
| Total Taxes Paid | | | |  | | | | |  | | | |
| Total Refund Issued | | | | |  | | | |  | | | |
| Net Available for Offset | | | | | |  | | |  | | | |
| (This amount will be verified per the Department of Revenue records.) | | | | | | | | | | | | |
| **Procedure to Determine the Income Tax Offset on the Unitary Method**  We will use Schedule U-1 to determine the income tax offset for companies using the Unitary Method. The allocation of the total income tax paid will be based on the Illinois premium written (including annuities) by each individual company as a percent of the Unitary group total. This allocation is multiplied to the unitary calendar year amount paid and the result is the available income tax offset for that individual company.  If the unitary group received a refund during the calendar year, the refund must also be allocated among the individual companies. If a member of the unitary group received a refund during the calendar year, the refund must be allocated among all members of the unitary group. Only the net amount is allowed.  Each unitary group must complete Schedule U-1 to be allowed the offset. Any unitary group that does **not** complete Schedule U-1 will not be allowed to use the Illinois Corporate and Replacement income taxes in the calculation of the privilege and retaliatory taxes. | | | | | | | | | | | | |