



Do not use this form for hearing requests that are under the Independent Tax Tribunal jurisdiction.

You may use this form to file a written protest and request an administrative hearing for all income taxes against our

- Note:** A Notice of Claim Denial may also be known as a Notice of Amended Status, Notice of Claim Status, or Tentative Denial of Claims.

Your written protest must clearly outline and define the grounds upon which your protest is based. You must file your written protest within the time period specified on the notice or your right to a hearing will be forfeited, and the proposed assessment or claim denial will be final. If you file an acceptable protest on time, we must reconsider the proposed assessment or claim denial, and if requested, grant you or your authorized representative a hearing as required under Sections 908 and 910 of the Illinois Income Tax Act. To assist you in filing your

Note: If you do not respond on time, the deficiency will become a Final Assessment as authorized under Sections 903(a)(2) and 904(d), or (if applicable) the denial of your claim for refund will become final under Section 909(f).

**Include a copy of all notices
you are protesting.**

JACLYN MILLER
If taxpayer is a business, provide the name and title of contact person.

Note: For a protest to be valid, you must set forth the grounds on which such protest is based. [ITA Sections 908(a)/910(a) and 86 III. Adm. Code Sec. 200.120]

2 Complete the following (as applicable) to your protest.

EAR-14 front (R-09/16)

3 What adjustments or issues are being protested?

The amount of net loss deduction (NLD) disallowed on the 2017 and 2018 corporate income returns.

4 What facts are you relying on in making your protest?

The entity merged on 8/16/2016 has available Illinois NLDs.

5 What law(s) are you relying on in making your protest?

Ability to utilize available Illinois NLDs.

6 What documentation or attachments are being submitted with your protest?

Illinois notices received and support of available NLDs.

7 Provide any closing remarks you would like to make regarding this matter.

Please see attached letter.

If additional space is needed to answer any of these questions, you may attach additional sheets using the same format.

8 Do you want a hearing in the matter you have outlined in your written protest?

Yes _____ No X (If "No", see note below.)

Note: If you select "No," you waive your right to an administrative hearing, and the Department's determination will be reviewed based on the information submitted with this form.

Step 3: Sign below

The taxpayer must provide a written signature certifying that the contents and facts stated are true, correct, and complete. If the protest is being prepared by a representative for the taxpayer, the preparer must also provide a written signature certifying the contents. In addition, the taxpayer's representative must have previously provided a Form IL-2848, Power of Attorney, or must submit one with the protest.

Execution and Certificate of Taxpayer(s) or Taxpayer's Representative

By Taxpayer(s):

Under penalties of perjury, I hereby certify and declare that I have examined this protest and any attachments and that to the best of my knowledge the facts stated are true, correct and complete.



Taxpayer's signature



3/3/20

Date

Taxpayer's signature

Date

By Taxpayer's Representative:

Under penalties of perjury, I hereby certify and declare that I have prepared the protest and that to the best of my knowledge the facts stated herein and all attachments are true, correct and complete. A Power of Attorney (Form IL-2848) has been previously provided or is enclosed.

Taxpayer's representative (print name)

Taxpayer's representative signature

Date

Taxpayer's representative (print name)

Taxpayer's representative signature

Date

Taxpayer's representative (print name)

Taxpayer's representative signature

Date

GANNETT

It's all within reach.

Gannett Co., Inc.
7950 Jones Branch Drive
McLean, VA 22107

Office :
703.854.6000
Fax: 703.854.2162

March 2, 2020

Illinois Independent Tax Tribunal
160 North LaSalle Street
Room N506
Chicago, IL 60601

RE: Taxpayer: Gannett Co., Inc.
FEIN: 47-2390983
Account: 13647-90176
Letter ID: CNXXX168C4852321

To Whom It May Concern:

The taxpayer is in receipt of the Return Correction Notice and Notice of Deficiency for the above referenced taxpayer in regards to tax years 2017 and 2018.

Per the Return Correction Notice, the taxpayer has verified:

- The taxpayer has verified that the NLD taken is the Illinois amount and not federal.
- The amounts of NLDs available are as follows:

Reachlocal, Inc. FEIN 20-0498783	
Year Ending	Illinois NLD
2009	82,047
2010	1,111,855
2011	338,241
2014	492,058
2015	783,444
8/2016	406,548
12/2016	350,499
Available Illinois NLD	3,564,692

- The Illinois NLD amounts above are from Reachlocal, Inc. FEIN 20-0498783, a new member to the 2017 group. The entity was acquired on August 16, 2016.

The taxpayer respectfully requests that the available Illinois NLDs be allowed as claimed on the 2017 and 2018 filed tax returns.

If you have any questions, or require additional information, please feel free to contact me at 703.854.6814 or jacmiller@gannett.com.

Sincerely,



Jaclyn Miller
Sr. Tax Specialist
Gannett Co., Inc.

Enclosures

Return Correction Notice

RECEIVED

DEC 03 2019



STATE OF

Illinois

DEPARTMENT OF REVENUE

tax.illinois.gov

#BWNKMGV
#CNXX X168 X485 2321#
GANNETT CO INC
ATTN: PAYROLL G8
7950 JONES BRANCH DR
MCLEAN VA 22102-3302

November 18, 2019



Letter ID: CNXXX168X4852321

Account ID: 13647-90176
FEIN: 47-2390983
Reporting period: December 2018

We have found problems with your Form IL-1120, Corporation Income and Replacement Tax Return.

- We changed the amount of total payments and credits you claimed on your return. Our records indicate that you have the following amounts available:

- Credit for previous year overpayment	\$14,573.00
- Payments received before the original due date	\$0.00
- Pass-through and/or gambling withholding	\$0.00

The payments we have on file are listed below. If you disagree, please send us a copy of the front and back of each missing cancelled check or money order you issued or any electronic confirmation you received to make your payments.

NUMBER ON CHECK	DATE	AMOUNT
No payments have posted for this reporting period.		

- We disallowed your unitary Illinois Net Loss Deduction (NLD) because you claimed more loss than our records indicate you have available. Take the following actions, as applicable, to correct your return:
 - Verify that you are using your unitary Illinois NLD amount and not the Federal Net Operating Loss Deduction from your federal tax returns.
 - Send us a breakdown showing how you figured the amount of unitary Illinois NLD that you claimed.
 - If you have Illinois net loss due to adding a new member with an NLD to your unitary business group or due to a merger of one member with an NLD into another member, or you previously filed under a different FEIN, provide us with the FEIN, the tax year the loss was earned, and the date of the acquisition or merger.
 - Provide any other documentation that would support your unitary Illinois NLD. This includes filing any original or amended returns claiming an Illinois loss that we may not have on file. If you earn a loss in a tax year, you must file that return in order to claim the loss in any subsequent tax year.

Account Notice



#BWNKMGV
#CNXX XX6X 6743 4X84#
GANNETT CO INC
ATTN: PAYROLL G8
7950 JONES BRANCH DR
MCLEAN VA 22102-3302

November 18, 2019



Letter ID: CNXXXXX6X67434X84

Account ID: 13647-90176
Reporting period: December 2018

Here is information about your December 2018 Form IL-1120, Corporation Income and Replacement Tax Return.

- You did not make full payment by the required due date.

As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	34,807.00	(14,573.00)	20,234.00
Late-Payment Penalty	2,023.40	0.00	2,023.40
Interest	643.61	0.00	643.61
Totals	37,474.01	(14,573.00)	\$22,901.01

If you believe you do not owe an amount identified above or have any questions, please call one of the numbers listed below.

1 800 732-8866
217 782-3336
TDD 1 800 544-5304

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Notice of Deficiency

for Form IL-1120, Corporation Income and Replacement Tax Return

RECEIVED

IAN 22 2020



January 3, 2020



Letter ID: CNXXXX139X879848

Taxpayer ID: 47-2390983

Reporting period: December 2018

Total deficiency: \$37,601.49

Balance due: \$23,028.49

#BWNKMGV
#CNXX XX13 9X87 9848#
GANNETT CO INC
ATTN: PAYROLL G8
7950 JONES BRANCH DR
MCLEAN VA 22102-3302

We have determined that you owe amounts for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. **Illinois law requires that we notify you of this deficiency and your rights.**

If you agree to this deficiency, you must pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to "Illinois Department of Revenue," write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax deficiency, exclusive of penalty and interest, is more than \$15,000, or if no tax deficiency is assessed but the total penalties and interest is more than \$15,000**, file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- **In all other cases**, file a protest with us, the Illinois Department of Revenue, **within 60 days** of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative an administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website attax.illinois.gov). If we do not receive your protest **within 60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- **In any case**, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total deficiency under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the balance due in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

If you have questions, contact us at the telephone number shown below.

Sincerely,

David Harris
Director of Revenue

BUSINESS PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19014
SPRINGFIELD IL 62794-9014
217 557-9676



STATEMENT

Letter ID: CNXXXX139X879848
Taxpayer ID: 47-2390983
Reporting Period: December 2018

Reason for deficiency

We did not receive the information we requested regarding the disallowance of your Illinois Net Loss Deduction (NLD). We have adjusted your account accordingly.

Penalties

We are imposing a late-payment penalty because you did not pay the total tax you owe by the original due date of the return, even if you had an extension of time to file. This penalty is based on the amount required to be shown due on your return, minus any timely payments and timely credits. This penalty is figured at increasing rates based on the number of days your payment is late. The penalty rates are

- 2 percent of any amount that is paid no later than 30 days after the due date;
- 10 percent of any amount that is paid later than 30 days after the due date.

[35 ILCS 735-13-3(b-20)(2)]

Interest

Interest in the amount of \$771.09 has been computed through January 3, 2020.



STATEMENT

Letter ID: CNXXXX139X879848
Taxpayer ID: 47-2390983
Reporting Period: December 2018

Computation of Deficiency**Tax year ending: December 2018****Corrected****Amount**

Base income(loss) allocable to IL	\$366,386.00
IL net loss deduction(NLD)	\$0.00
Net Income	\$366,386.00
Tax Due	\$34,807.00
Plus late-filing or nonfiling penalty	\$0.00
Plus late-payment penalty	\$2,023.40
Plus interest on tax through 01/03/2020	\$771.09
Total deficiency	*\$37,601.49

*If you intend to pay under protest, you must pay this total deficiency amount.

Computation of balance due Reporting Period: 12/31/2018

Deficiency (this notice)	*\$37,601.49
Minus tax withheld per Form W-2	\$0.00
Minus additional tax withheld	\$0.00
Minus estimated tax payments	\$14,573.00
Remaining amount due or overpaid	
Current amount due (this notice)	\$23,028.49

*The 'amount to be paid' is for this Notice of Deficiency and is in addition to any previous liabilities.