Exhibit A1

Notice of Claim Status

for IL-1120-X, Amended Corporation Income and Replacement Tax Return



#BWNKMGV #CNXX X2X1 3766 8966# JSS HOLDINGS INC ATTN: WILLIAM WULF 180 N STETSON AVE STE 2900 CHICAGO IL 60601-6704

March 5, 2020

Letter ID: CNXXX2X137668966

Account ID: 07870-55520 FEIN: 26-1870086

Reporting Period: December 2017

Notice of Denial

We have reviewed your Form IL-1120-X, Amended Corporation Income and Replacement Tax Return, which you signed and dated February 6, 2020, for the reporting period shown above. This review is not the result of an audit.

We cannot make adjustments to your return because of the following:

- Line 1, Federal taxable income, does not agree with the federal taxable income on your Schedule UB.
- Line 25, Business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates, does not agree with the amount shown on the Schedule UB.
- You indicated on Schedule UB that the members of your unitary group are using more than one type of
 apportionment formula. If your unitary group includes one or more members who use different apportionment formulas to
 apportion business income, you are required to use the subgroup method. When using the subgroup method, you must
 complete a separate Subgroup Schedule for each subgroup that uses an apportionment formula other than "single
 sales."

Please send a revised IL-1120-X and a Subgroup Schedule within 30 days of the date of this letter.

Your claim cannot be processed as filed, and you are not entitled to a refund.

If you agree with our determination and your account is in balance, do nothing. You will receive a refund if your account is overpaid and no other liabilities exist. If your account has a balance due, you will receive a bill. If you are under the protection of the Federal Bankruptcy Court, please contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligation to file tax returns.

If you do not agree with our determination, you may file a written protest against our denial, and, if you desire, you may request a hearing. You must do so within 60 days of date of this notice. Your request must be in writing, clearly indicating that you want to protest, and explaining in detail why you do not agree.

If you file an acceptable protest on time, we must reconsider our denial as provided in IITA, Sections 910 and 914. If requested, we will grant you or your authorized representative a hearing. If you do not file a written protest within the time period, this denial shall become final.

If you have any questions, please write or call our Springfield office weekdays between 7:45 a.m. and 4:15 p.m. Our address and telephone number are below.

Cindy Hale Revenue Tax Specialist

BUSINESS PROCESSING DIVISION ILLINOIS DEPARTMENT OF REVENUE PO BOX 19004 SPRINGFIELD IL 62794-9004

(217) 785-6593 (217) 785-8202 fax

Enclosures: Form EAR-14, Protest Filing Form

Form IDR-867, Taxpayer Bill of Rights

Important Information Regarding Your Protest Rights

Exhibit A2



Illinois Department of Revenue **EAR-14** Format for Filing a Protest for Income Tax

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

General information

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

- Notice of Deficiency, or
- Notice of Claim Denial of a claim for refund of Illinois Income Tax.

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.

A notice and demand for payment cannot be protested.

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

protest, we have prepared this form for your convenience. You must use this form in order to ensure all the necessary information is provided, thus expediting the process for handling unagreed income tax cases.

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).

Mail the completed EAR-14 to the Department within your specific protest period. You must mail or otherwise deliver this protest on or before the date on the notice you are protesting to the address provided on that notice.

> Include a copy of all notices you are protesting.

	e following inforn	nation		
1 Identification number (FEIN or	SSN)		Spouse's SSN (if applicable)	
Z Taxpayer's name			5 Spouse's name (if applicable)	
3			6	
Street Address			Email address (if applicable)	
P.O. Box (if applicable)		<u> </u>	7 Taxpayer's phone number	
City	State	Zip Code	If taxpayer is a business, provide the	name and title of contact person
Note: For a protest to be	valid, you must set for			orotest or request for a hearing. TA Sections 908(a)/910(a) and 86 II
Note: For a protest to be Adm. Code Sec. 200.120]	valid, you must set for	th the grounds on w	vhich such protest is based. [ll	
Note: For a protest to be Adm. Code Sec. 200.120] 1 Enter the date the Notic	valid, you must set for e of Deficiency or the N	oth the grounds on w	which such protest is based. [III was issued.	
Note: For a protest to be Adm. Code Sec. 200.120]	valid, you must set for e of Deficiency or the N	th the grounds on w	which such protest is based. [II was issued.	
Note: For a protest to be Adm. Code Sec. 200.120] 1 Enter the date the Notic Notice of Deficiency	e of Deficiency or the North Day	otice of Claim Denial Notice of Claim De	which such protest is based. [III was issued.	
Note: For a protest to be Adm. Code Sec. 200.120] 1 Enter the date the Notic	e of Deficiency or the North Day Year (as applicable) to your p	otice of Claim Denial Notice of Claim De	which such protest is based. [III was issued.	
Note: For a protest to be Adm. Code Sec. 200.120] 1 Enter the date the Notice Notice of Deficiency Mon	e of Deficiency or the North Day Year (as applicable) to your p	otice of Claim Denial Notice of Claim De	which such protest is based. [ll was issued. enial// Month Day Year	TA Sections 908(a)/910(a) and 86 II

3	3 What adjustments or issues are being protested?		
4	4 What facts are you relying on in making your protest?		
5	5 What law(s) are you relying on in making your protest?		
6	6 What documentation or attachments are being submitted with	th your protest?	
7	7 Provide any closing remarks you would like to make regardi	ng this matter.	
If	If additional space is needed to answer any of these questions,	you may attach additional sheets	using the same format.
8	8 Do you want a hearing in the matter you have outlined in you	ur written protest?	
	Yes No (If "No", see note below.) Note: If you select "No," you waive your right to an administrative information submitted with this form.	ve hearing, and the Department's d	letermination will be reviewed based on the
TI be	Step 3: Sign below The taxpayer must provide a written signature certifying that the being prepared by a representative for the taxpayer, the preparetaxpayer's representative must have previously provided a Form	er must also provide a written sign	ature certifying the contents. In addition, the
E	Execution and Certificate of Taxpayer(s) or Taxpayer's	s Representative	
	By Taxpayer(s):		
	Under penalties of perjury, I hereby certify and deci of my knowledge the facts stated are true, correct a		est and any attachments and that to the bes
	Taxpayer's signature		Date
	Taxpayer's signature		Date
	By Taxpayer's Representative:		
	Under penalties of perjury, I hereby certify and decifacts stated herein and all attachments are true, coprovided or is enclosed.	lare that I have prepared the prote rrect and complete. A Power of Att	st and that to the best of my knowledge the orney (Form IL-2848) has been previously
	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

Exhibit A3

IMPORTANT INFORMATION REGARDING YOUR PROTEST RIGHTS

These protest rights supersede the rights printed on the enclosed notice.

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

- If the amount of tax at issue, exclusive of penalty and interest is more than \$15,000, or if you are not claiming an overpayment of tax 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 that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue. If you file a protest on time, we must reconsider our denial, and if requested, grant you or your authorized representative an administrative hearing. Your protest must be filed by sending us a completed Form EAR-14, Format for Filing a Protest for Income Tax, which is available on our website at tax.illinois.gov. You should include with your protest all documentation supporting your refund claim, especially any documents requested in the enclosed notice. If we do not receive your protest within 60 days, this denial shall become final. A protest of this notice does not preserve your rights under any other notice.

If you do not protest this notice, the denial of your claim shall become final.

Exhibit B1

Notice of Claim Status

for IL-1065-X, Amended Partnership Replacement Tax Return



#BWNKMGV #CNXX XX21 52X5 8960# JSSI HOLDINGS LLC 180 N STETSON AVE STE 2900 CHICAGO IL 60601-6704 March 5, 2020

Letter ID: CNXXXX2152X58960

Account ID: 17582-51776

FEIN: 26-1867325

Reporting Period: December 2017



Notice of Status

We have reviewed your Form IL-1065-X, Amended Partnership Replacement Tax Return, which you signed and dated February 6, 2020, for the reporting period shown above. This review is not the result of an audit.

We cannot make adjustments to your return because of the following:

- Line 14, Federal taxable income, does not agree with the federal taxable income on your Schedule UB.
- Line 37, Business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates, does not agree with the amount shown on the Schedule UB.
- You indicated on Schedule UB that the members of your unitary group are using more than one type of apportionment formula. If your unitary group includes one or more members who use different apportionment formulas to apportion business income, you are required to use the subgroup method. When using the subgroup method, you must complete a separate Subgroup Schedule for each subgroup that uses an apportionment formula other than "single sales."

Please send a revised IL-1065-X and a Subgroup Schedule within 30 days of the date of this letter.

If you have any questions, please write or call our Springfield office weekdays between 7:45 a.m. and 4:15 p.m. Our address and telephone number are below.

Cindy Hale Revenue Tax Specialist

BUSINESS PROCESSING DIVISION ILLINOIS DEPARTMENT OF REVENUE PO BOX 19004 SPRINGFIELD IL 62794-9004

(217) 785-6593 (217) 785-8202 fax

Enclosures: Form IDR-867, Taxpayer Bill of Rights

Exhibit C1

Notice of Claim Status

for IL-1065-X, Amended Partnership Replacement Tax Return



#BWNKMGV #CNXX X163 7712 8163# JSSI MANAGEMENT ENTERPRISES LLC 180 N STETSON AVE STE 2900 CHICAGO IL 60601-6704 March 5, 2020

Letter ID: CNXXX16377128163

Account ID: 21448-42240

FEIN: 26-1868140

Reporting Period: December 2017



Notice of Denial

We have reviewed your Form IL-1065-X, Amended Partnership Replacement Tax Return, which you signed and dated February 6, 2020, for the reporting period shown above. This review is not the result of an audit.

We cannot make adjustments to your return because of the following:

- Line 14, Federal taxable income, does not agree with the federal taxable income on your Schedule UB.
- Line 37, Business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates, does not agree with the amount shown on the Schedule UB.
- You indicated on Schedule UB that the members of your unitary group are using more than one type of
 apportionment formula. If your unitary group includes one or more members who use different apportionment formulas to
 apportion business income, you are required to use the subgroup method. When using the subgroup method, you must
 complete a separate Subgroup Schedule for each subgroup that uses an apportionment formula other than "single
 sales."

Please send a revised IL-1065-X and a Subgroup Schedule within 30 days of the date of this letter.

Your claim cannot be processed as filed, and you are not entitled to a refund.

If you agree with our determination and your account is in balance, do nothing. You will receive a refund if your account is overpaid and no other liabilities exist. If your account has a balance due, you will receive a bill. If you are under the protection of the Federal Bankruptcy Court, please contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligation to file tax returns.

If you do not agree with our determination, you may file a written protest against our denial, and, if you desire, you may request a hearing. You must do so within 60 days of date of this notice. Your request must be in writing, clearly indicating that you want to protest, and explaining in detail why you do not agree.

If you file an acceptable protest on time, we must reconsider our denial as provided in IITA, Sections 910 and 914. If requested, we will grant you or your authorized representative a hearing. If you do not file a written protest within the time period, this denial shall become final.

If you have any questions, please write or call our Springfield office weekdays between 7:45 a.m. and 4:15 p.m. Our address and telephone number are below.

Cindy Hale Revenue Tax Specialist

BUSINESS PROCESSING DIVISION ILLINOIS DEPARTMENT OF REVENUE PO BOX 19004 SPRINGFIELD IL 62794-9004

(217) 785-6593 (217) 785-8202 fax

Enclosures: Form EAR-14, Protest Filing Form

Form IDR-867, Taxpayer Bill of Rights

Important Information Regarding Your Protest Rights

Exhibit C2



\ Illinois Department of Revenue

EAR-14 Format for Filing a Protest for Income Tax

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

General information

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- · Notice of Deficiency, or
- · Notice of Claim Denial of a claim for refund of Illinois Income Tax.

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.

A notice and demand for payment cannot be protested.

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

protest, we have prepared this form for your convenience. You must use this form in order to ensure all the necessary information is provided, thus expediting the process for handling unagreed income tax cases.

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).

Mail the completed EAR-14 to the Department within your specific protest period. You must mail or otherwise deliver this protest on or before the date on the notice you are protesting to the address provided on that notice.

Include a copy of all notices you are protesting.

Step 1: Provide the following information 1	
2 Taxpayer's name 5 Spouse's name (if applicable) 3 Street Address Email address (if applicable) 7 Taxpayer's phone number	
Taxpayer's name Spouse's name (if applicable) 6 Email address (if applicable) 7 P.O. Box (if applicable) Taxpayer's phone number	
Street Address Email address (if applicable) 7 P.O. Box (if applicable) Taxpayer's phone number	
P.O. Box (if applicable) Taxpayer's phone number	
City State Zip Code If taxpayer is a business, provide the name and title of	
	contact person.
1 Enter the date the Notice of Deficiency or the Notice of Claim Denial was issued.	
Notice of Deficiency/Notice of Claim Denial//	
2 Complete the following (as applicable) to your protest.	
Tax year ended Date return or claim was filed Amount of deficiency Amount	nt of claim disallowed
Totals:	3443

	Taxpayer's representative (print name)	Taxpayer's representative signature	Date
	Taxpayer's representative (print name)	Taxpayer's representative signature	Date
	Under penalties of perjury, I hereb facts stated herein and all attachn provided or is enclosed.	y certify and declare that I have prepared the protes ents are true, correct and complete. A Power of Atto	t and that to the best of my knowledge the orney (Form IL-2848) has been previously
	By Taxpayer's Representative:		
	Taxpayer's signature		Date
	Taxpayer's signature		Date
	Under penalties of perjury, I hereb of my knowledge the facts stated	y certify and declare that I have examined this prote: are true, correct and complete.	st and any attachments and that to the bes
	By Taxpayer(s):	u partifu and deglars that I have examined this purts	et and any attachments and that to the hee
Ξ	xecution and Certificate of Taxpayer(s) or Taxpayer's Representative	
Γh	eing prepared by a representative for the tax	certifying that the contents and facts stated are true bayer, the preparer must also provide a written signa provided a Form IL-2848, Power of Attorney, or mu	iture certifying the contents. In addition, the
V	Yes No (If "No", see not ote: If you select "No," you waive your right to formation submitted with this form.	e below.) o an administrative hearing, and the Department's de	etermination will be reviewed based on the
3	Do you want a hearing in the matter you ha		
	·	these questions, you may attach additional sheets u	sing the same format.
7	Provide any closing remarks you would like	to make regarding this matter.	
3	What documentation or attachments are be	ing submitted with your protest?	
5	What law(s) are you relying on in making you	our protest?	
1	What facts are you relying on in making you	ır protest?	
5	What adjustments or issues are being prote	,	

Exhibit C3

IMPORTANT INFORMATION REGARDING YOUR PROTEST RIGHTS

These protest rights supersede the rights printed on the enclosed notice.

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

- If the amount of tax at issue, exclusive of penalty and interest is more than \$15,000, or if you are not claiming an overpayment of tax 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 that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue. If you file a protest on time, we must reconsider our denial, and if requested, grant you or your authorized representative an administrative hearing. Your protest must be filed by sending us a completed Form EAR-14, Format for Filing a Protest for Income Tax, which is available on our website at tax.illinois.gov. You should include with your protest all documentation supporting your refund claim, especially any documents requested in the enclosed notice. If we do not receive your protest within 60 days, this denial shall become final. A protest of this notice does not preserve your rights under any other notice.

If you do not protest this notice, the denial of your claim shall become final.