

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

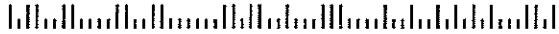


Letter ID: CNXXX2X137668966

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

3 What adjustments or issues are being protested?

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

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

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

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

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 _____ (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 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

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:

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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.

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Exhibit C2

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

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Taxpayer's signature

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

Exhibit C3

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- 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.

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