

A. H. Belo CORP  
Form 8-K  
September 15, 2009

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 8-K  
CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934  
Date of Report (Date of earliest event reported): September 14, 2009**

**A. H. BELO CORPORATION**

(Exact name of registrant as specified in its charter)

**Delaware**

**1-33741**

**38-3765318**

(State or other jurisdiction  
of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

**P. O. Box 224866  
Dallas, Texas**

**75222-4866**

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: **(214) 977-8200**

**Not Applicable**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 1.01. Entry into a Material Definitive Agreement.**

In connection with the spin-off of A. H. Belo Corporation (Company) from Belo Corp. (Belo) in February 2008, the Company and Belo entered into a Tax Matters Agreement dated as of February 8, 2008. The Tax Matters Agreement was filed as Exhibit 10.1 to the Company's Form 8-K filed February 12, 2008.

On September 14, 2009, the Company and Belo entered into the First Amendment to Tax Matters Agreement. The Amendment addresses the carry back of losses generated by the Company post-spin to Belo's pre-spin tax returns to enable Belo to utilize such losses on Belo's tax returns. In exchange, the Company and Belo have agreed that any tax refund relating to these net operating losses will be held by Belo and applied to the Company's share of future contributions to the G. B. Dealey Retirement Pension Plan. The First Amendment to Tax Matters Agreement dated September 14, 2009 is attached as Exhibit 10.1 to this Form 8-K.

**Item 9.01. Financial Statements and Exhibits.**

(d) *Exhibits.*

- 10.1 First Amendment to the Tax Matters Agreement dated as of September 14, 2009 by and between Belo Corp. and A. H. Belo Corporation
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**Signatures**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: September 15, 2009

A. H. BELO CORPORATION

By: /s/ Alison K. Engel  
Alison K. Engel  
Senior Vice President/Chief Financial  
Officer and Treasurer

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**EXHIBIT INDEX**

- 10.1 First Amendment to the Tax Matters Agreement dated as of September 14, 2009 by and between Belo Corp. and A. H. Belo Corporation