



**CERTIFICATION OF FILING AND PAYMENT OF FEDERAL AND STATE TAXES  
(SPORTS WAGERING OPERATORS)**

*The Investigations and Enforcement Bureau of the Massachusetts Gaming Commission requires that the Applicant and each qualifying entity submit this Certification.*

I, as the duly authorized representative of the Applicant or qualifying entity, do hereby certify that after inquiry and to the best of my knowledge and belief, that: [Check all boxes that apply.]

1.  The Applicant or qualifying entity has filed all U.S. Federal and State tax returns required during the 5 years preceding the application; AND
2.  The Applicant or the qualifying entity has not been notified of any unpaid U.S. Federal or State tax assessment for which liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service or state Department of Revenue, and is not in default;

**OR**

3.  The Applicant or qualifying entity is not required to file U.S. Federal tax returns because [please explain reason(s), for example, taxes are filed in a non-U.S. jurisdiction]. Please provide specifics below:

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Signature of Authorized Certifying Official

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Date

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Printed Name and Title

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Name of the Applicant