



BUSINESS CERTIFICATION OF FILING AND PAYMENT OF FEDERAL/FOREIGN AND STATE TAXES

Applicant Name: _____

Please fill out the following chart, starting with the most recent tax filing year. If you have filed an extension in any of the previous five (5) years, please indicate such with an X next to the year in the "tax year" column.

If the business is a disregarded entity¹ and/or consolidated for tax purposes, please complete the chart with the information of the filing entity, and list the entity here:

| Tax Year | U.S. Federal or Foreign Jurisdiction(s) | Examined, Audited, or Adjusted by the IRS or foreign jurisdiction? (Y/N) | State(s) |
|----------|---|--|----------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

If Massachusetts is listed in the chart above, if the applicant has ever filed taxes in Massachusetts, or it has earned Massachusetts-taxable income, you must request a Certificate of Good Standing (COGS) from the Massachusetts Department of Revenue.

As an applicant for qualification, licensure, or registration from the Massachusetts Gaming Commission, I do hereby certify under the pains and penalties of perjury:

- I have filed all required U.S. federal, state, and/or foreign tax returns during the five (5)

¹ A disregarded entity is a single-owner business entity that the IRS disregards for federal income tax purposes. The owner, instead, pays the business entity's portion of the taxes on their own personal return. The most common disregarded entity is a single-member limited liability company (LLC). Depending on elections made by the LLC and the number of members, the IRS will treat an LLC either as a corporation, partnership, or as part of the owner's tax return (a "disregarded entity"). Specifically, a domestic LLC with at least two members is classified as a partnership for federal income tax purposes unless it files Form 8832 and affirmatively elects to be treated as a corporation. And an LLC with only one member is treated as an entity disregarded as separate from its owner for income tax purposes (but as a separate entity for purposes of employment tax and certain excise taxes), unless it files Form 8832 and affirmatively elects to be treated as a corporation. - IRS, *Single Member Limited Liability Companies*.

years preceding my application as indicated in the above chart;

- I understand that if this company amended its return after its original submission, the amended return must be submitted in addition to the original;
- For any tax year where I have indicated a foreign jurisdiction, I was not otherwise required to file U.S. Federal tax returns;
- For any tax year where I have indicated that I did not file taxes in Massachusetts, I was not required to file Massachusetts taxes;
- I understand that I must submit the last four years of U.S. Tax Account Transcripts as part of the application; if these tax transcripts were not included in the original filing, indicate the date they were requested from the IRS: _____; and
- I have not been notified of any unpaid U.S. federal, foreign, 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, foreign taxing authority, or state Department of Revenue, and I am not in default.

Signature of Authorized Individual

Date

Printed Name and Title of Authorized Individual