



## INDIVIDUAL 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.*

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

*If you are not required to file, indicate as such and the reason why the filing is not required (i.e. under income reporting threshold, filed as a dependent on another return, or similar):*

*If Massachusetts is listed in the chart above, if you have ever filed taxes in Massachusetts, or if you have 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) years preceding my application as indicated in the above chart;
- I understand that if I amended my 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 returns;
- 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 Individual

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Individual