



**COLORADO**  
Department of Revenue  
Enforcement Division – Gaming

# **Sports Betting**

## **Colorado Business Gaming License Application**

**COLORADO DIVISION OF GAMING**

**17301 W. Colfax Ave., Suite 135, Golden, CO 80401**  
(303) 205-1300 / (303) 205-1342 (fax)

**142 Lawrence St. / P.O. Box 721, Central City, CO 80427**  
(303) 582-0529 / (303) 582-0535 (fax)

**350 W. Carr Ave. / P.O. Box 1209, Cripple Creek, CO 80813**  
(719) 689-3362 / (719) 689-3366 (fax)



**COLORADO**  
**Department of Revenue**  
Enforcement Division – Gaming  
17301 W. Colfax Ave., Suite 135  
Golden, CO 80401

## FROM THE DIRECTOR

Dear Applicant:

Thank you for your interest in becoming a licensed gaming business operating in Colorado. Before you submit your application, I want to make you aware of a few facts.

The casino and sports betting industry in Colorado is one of the most scrutinized industries in the state, because Colorado citizens want the industry and everyone involved in it free from even the hint of any corruption or deceit. That's why we take our regulation of the gaming and sports betting very seriously, including the issuance of licenses, which are a privilege.

During the licensing process, we will conduct a thorough investigation of your business's background, as well as all the persons associated with your business. If you pass our qualifications, you will be issued a sports betting license that will allow you to conduct business in Colorado.

I wish you all the best in your endeavors in Colorado. My staff and I look forward to getting to know and working cooperatively with you and your business.

Sincerely,

Daniel J. Hartman  
Director  
Colorado Division of Gaming

## GAMING SPORTS BETTING LICENSE DEFINITIONS

**MASTER LICENSE** is required for all persons permitting or conducting sports betting on their premises in Black Hawk, Central City and Cripple Creek for use and operation by the public. Each person licensed as a master licensee shall have and maintain sole and exclusive legal possession of the entire premises for which the master license is issued.

**SPORTS BETTING OPERATOR LICENSE** is required for all persons who contract with a master licensee for the purpose of conducting a sports betting operation. An operator license is not required for persons holding master gaming licenses.

**INTERNET SPORTS BETTING OPERATOR LICENSE** is required for all persons who provide an individually branded website for an internet sports betting operation.

**VENDOR MAJOR LICENSE** is required for any person and/or entity who acts on behalf of an establishment licensed to operate sports betting gaming and: (1) Manages, administers or controls wagers that are initiated, received or made on a sports betting gaming system; (2) Manages, administers or controls the games with which wagers that are initiated, received or made on a sports betting gaming system are associated; (3) Maintains or operates the software or hardware of a sports betting gaming system; (4) Provides products, services, information or assets to an establishment licensed to operate sports betting gaming and/or receives therefore a percentage of gaming revenue from the establishment's sports betting gaming system.

**VENDOR MINOR LICENSE** is required for any person and/or entity who provides services for or acts on behalf of an establishment licensed to operate sports betting gaming, who is not required to obtain a Vendor Major License.

**ASSOCIATED BUSINESS SUITABILITY** is required for business entities holding an ownership interest in a licensed Colorado gaming or sports betting business. Please contact the Golden Agent in Charge of Investigations for filing requirements.

## COLORADO DIVISION OF GAMING

### Business Sports Betting License Application Instructions

<input type="checkbox"/>	<p><b>1. APPLICATION FULLY COMPLETED</b>  Type or clearly print an answer to every question. If a question does not apply to you, indicate so with an N/A. If you are unsure if a question applies to you or what information the form is asking you to provide, contact any Division of Gaming office to seek clarification. If the available space is insufficient, continue on a separate sheet and precede each answer with the appropriate title. <b>NOTE:</b> If you have, or are in the process of applying for, a Colorado liquor license, ensure that your business structure and ownership is identical for both your gaming license and your liquor license. If not, make necessary changes with Division of Liquor Enforcement.</p>
<input type="checkbox"/>	<p><b>2. ALL FORMS SIGNED &amp; ATTACHED</b>  The following accompanying forms must be signed and returned with the application:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Affirmation &amp; Consent</li> <li><input type="checkbox"/> Investigation Authorization/Authorization to Release Information</li> <li><input type="checkbox"/> Applicant's Request to Release Information (leave top two lines of form blank)</li> <li><input type="checkbox"/> IRS Form 8821</li> </ul>
<input type="checkbox"/>	<p><b>3. ALL REQUESTED INFORMATION ATTACHED</b>  The following information requested on the application must be attached, if applicable:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Trade Name Registration</li> <li><input type="checkbox"/> Certificate of Authority from the Colorado Secretary of State's Office</li> <li><input type="checkbox"/> Certified Copy of Articles of Incorporation, including amendments</li> <li><input type="checkbox"/> Articles of Organization, including amendments</li> <li><input type="checkbox"/> Partnership Agreement, including amendments</li> <li><input type="checkbox"/> Trust Agreement, including amendments</li> <li><input type="checkbox"/> If corp., annual and bi-annual reports for past 3 years and meeting minutes from past 12 months</li> <li><input type="checkbox"/> Current Uniform Commercial Code Report for all states where known to be filed</li> <li><input type="checkbox"/> If publicly traded corporation, recent shareholders list from your transfer agent for all shares of common and preferred stock (<b>NOTE:</b> PTCs must comply with Colorado Gaming Rule 4.5.)</li> <li><input type="checkbox"/> All applicable information requested on pages 4-5</li> </ul> <p><b>NOTE:</b> The Division of Gaming reserves the right to request additional information and documentation throughout the course of the background investigation.</p>
<input type="checkbox"/>	<p><b>4. APPLICATIONS FOR ASSOCIATED PERSONS ATTACHED</b>  Submit the following: (1) Key &amp; Associated Person License Application Form (DR9533) for any person holding 10% or more effective ownership interest in either a privately held company or publicly traded corporation, and/or officers and directors, regardless of ownership interest, if any; (2) Limited Ownership Application Form (DR 9500-B) for any person holding less than 10% effective ownership in a privately held corporation. <b>NOTE:</b> A \$275 application fee must accompany each application which is any person who will be involved in management duties with the business operation. No additional fee is required for associated persons, and no background deposit is required for associated person applications submitted with the original business license application. The Division will also accept a multi-jurisdictional personal history disclosure form with a Colorado rider.</p>
<input type="checkbox"/>	<p><b>5. LICENSE &amp; APPLICATION FEES/BACKGROUND DEPOSIT SUBMITTED</b>  Submit appropriate license, application and background fees.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Master: \$2,000 license fee = \$2,000</li> <li><input type="checkbox"/> Sports Betting Operator: \$1,200 license fee &amp; \$10,000 background deposit** = \$11,200</li> <li><input type="checkbox"/> Internet Sports Betting Operator: \$1,200 license fee &amp; \$10,000 background deposit** = \$11,200</li> <li><input type="checkbox"/> Vendor Major: \$1,200 license fee &amp; \$10,000 background deposit** = \$11,200</li> <li><input type="checkbox"/> Vendor Minor: \$350 license fee = \$350</li> <li><input type="checkbox"/> Associated Business: No fee</li> </ul> <p>**Colorado law requires applicants to fund the cost of their background investigations. The Division of Gaming bills at the rate of \$77 per hour for time spent by investigators, and charges for all out-of-pocket expenses incurred during the investigation, such as travel costs and costs to reproduce documents.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Make check payable to: <b>COLORADO DIVISION OF GAMING</b></li> </ul>

(continue on next page)

## Business Sports Betting License Application Instructions

<input type="checkbox"/>	<p><b>6.</b> Applicants for a Master License, Sports Betting Operator License, Internet Sports Betting Operator License, and Vendor Major License must provide proposed contracts with all other entities required to be licensed for sports betting in the state of Colorado. Please note, Sports Betting Operator and Internet Sports Betting Operator contracts with Master Licensees must be approved by the Commission prior to doing business in the state of Colorado.</p> <p>Please provide a business structure chart showing all sports betting operational relationships.</p>
<input type="checkbox"/>	<p><b>7. PLEASE PROVIDE THE LOCATION (address) OF SPORTS BETTING SERVERS (must be in Colorado)</b></p>
<input type="checkbox"/>	<p><b>8. MAIL OR BRING IN APPLICATION</b> Mail or bring in application to: Colorado Division of Gaming, 17301 W. Colfax Ave., Suite 135, Golden, CO 80401.</p>

### GENERAL INSTRUCTIONS

1. Do not try to replicate Division of Gaming forms. You must use forms provided by or obtained from the Division of Gaming. You may photocopy Division of Gaming forms, but do not attempt to replicate them on your computer. Division of Gaming forms are available in electronic format online at <https://www.colorado.gov/pacific/enforcement/gaming>. You must download the form to your computer and use Adobe Acrobat Reader or Adobe Acrobat Exchange to fill in the forms. If you use Acrobat Reader, you cannot save the information, but the application may be printed. If you use Acrobat Exchange, you can save the information.
2. You must submit original application forms with original signatures. The Division of Gaming will not accept photocopies or faxed copies of forms and signatures.
3. While the application must be submitted in paper form, you have the option of submitting all other supporting documents electronically, on computer disk or flash drive, in .pdf, .doc, .xls or .tif format. (Do not submit by e-mail). A legend must be submitted detailing the file name on the disk along with a description of the documents contained in each file.
4. Submit forms to the Division of Gaming's Golden address. Do not address the envelope to any particular individual within the Division, as this may delay the process.

Colorado Limited Gaming Control Commission

**BUSINESS SPORTS BETTING LICENSE APPLICATION**

<input type="checkbox"/> Master.....		<input type="checkbox"/> \$2,000	Retail License # _____	
<input type="checkbox"/> Sports Betting Operator.....		<input type="checkbox"/> \$1,200	PLUS <input type="checkbox"/> \$10,000	\$ _____
<input type="checkbox"/> Internet Sports Betting Operator.....		<input type="checkbox"/> \$1,200	PLUS <input type="checkbox"/> \$10,000	\$ _____
<input type="checkbox"/> Vendor Major .....		<input type="checkbox"/> \$1,200	PLUS <input type="checkbox"/> \$10,000	\$ _____
<input type="checkbox"/> Vendor Minor .....		<input type="checkbox"/> \$350		\$ _____
<input type="checkbox"/> Associated Business — Name of Business Associated with _____				
Applicant's Name			Sports Betting Licensing Number (Assigned by Division)	
Trade Name (DBA) ( <b>PROVIDE TRADE NAME REGISTRATION</b> )			Website Address	
Street Address of Gaming Business (Required for Master applicants)			Gaming Retailer License Number(required for Master applicants)	
City	State	Zip	Business Phone Number	Business Fax Number
Mailing address, if different from Street Address (city, state, zip)				
<b>On a separate sheet, list all principal places of business for the past 10 years if different from above.</b>				
Primary Contact Person for Business			Title	
Primary Contact Phone Number		Primary Contact Email		
Primary Contact Address (city, state, zip)			Primary Contact Fax Number	
Federal Taxpayer ID #	Colorado Sales Tax License #	Colorado Liquor License #	Name of Liquor License Holder	
Type of Business Structure				
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Company	
<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Publicly Traded Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Other _____
State of incorporation or creation of business entity				Date
Date of qualification to conduct business in Colorado ( <b>PROVIDE CERTIFICATE OF AUTHORITY FROM THE COLORADO SECRETARY OF STATE'S OFFICE</b> )				
If a corporation, list all states where corporation is authorized to conduct business				
List all trade names used by the business entity (other than above)				
<b>Attach certified copies of all articles of incorporation, bylaws, articles of organization, or a true copy of any partnership or trust agreement, including any and all amendments to such.</b>				
<b>If a corporation, attach copies of all annual and bi-annual reports and SEC filings, if any, for past 3 years, and all minutes from all corporate meetings in the past 12 months.</b>				
<b>Attach current copy of any Uniform Commercial Code Report for all states where known to be filed.</b>				
<b>MASTER APPLICATION ONLY</b>				
Anticipated # of Total Devices	Anticipated # of Slot/Video Machines	Anticipated # of Black Jack Tables	Anticipated # of Poker Tables	
Total Square Footage of the Building (Gross Building Area)		Total Square Footage to be licensed for Gaming and Sports Betting Operators		
<b>Attach 8-1/2"x11" drawing to scale of the building and each floor in which gaming and/or sports betting will be conducted, including the locations of all self-service sports betting devices. Sports Betting areas should be outlined in red. Also attach a copy of your lease, rental agreement or other proof of legal possession of the premises.</b>				

Applicant's Printed Trade Name (DBA)

**OWNERSHIP STRUCTURE (See example next page)**

List all persons and/or entities with ownership interest, and all officers and directors, whether they have ownership interest or not. If an entity (corporation, partnership, LLC, etc.) has interest, list all persons associated with such entity, their ownership in the entity, and their effective ownership in the license. List all parent, holding or other intermediary business interest. A Key & Associated Person License Application form must be submitted for all persons with 10% or more effective ownership in either a privately held company or a publicly traded corporation, and all officers and directors. A Limited Ownership Application form must be submitted for all persons with less than 10% effective ownership in a privately held company. If a PTC, submit recent shareholder list from your transfer agent for all shares of common and preferred stock. Make additional copies of this page and/or submit attachments, if necessary.

Name	Title	SSN/FEIN	Date of Birth	App Submitted? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Address (city, state, zip)	Phone
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Business Associated with (Parent business or sub-entity)	Own. % in Business Associated with	Effective Own. % in Applicant
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Name	Title	SSN/FEIN	Date of Birth	App Submitted? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Address (city, state, zip)	Phone
----------------------------	-------

Business Associated with (Parent business or sub-entity)	Own. % in Business Associated with	Effective Own. % in Applicant
--	------------------------------------	-------------------------------

Name	Title	SSN/FEIN	Date of Birth	App Submitted? <input type="checkbox"/> Yes <input type="checkbox"/> No
------	-------	----------	---------------	--

Address (city, state, zip)	Phone
----------------------------	-------

Business Associated with (Parent business or sub-entity)	Own. % in Business Associated with	Effective Own. % in Applicant
--	------------------------------------	-------------------------------

Name	Title	SSN/FEIN	Date of Birth	App Submitted? <input type="checkbox"/> Yes <input type="checkbox"/> No
------	-------	----------	---------------	--

Address (city, state, zip)	Phone
----------------------------	-------

Business Associated with (Parent business or sub-entity)	Own. % in Business Associated with	Effective Own. % in Applicant
--	------------------------------------	-------------------------------

Name	Title	SSN/FEIN	Date of Birth	App Submitted? <input type="checkbox"/> Yes <input type="checkbox"/> No
------	-------	----------	---------------	--

Address (city, state, zip)	Phone
----------------------------	-------

Business Associated with (Parent business or sub-entity)	Own. % in Business Associated with	Effective Own. % in Applicant
--	------------------------------------	-------------------------------

Name	Title	SSN/FEIN	Date of Birth	App Submitted? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Address (city, state, zip)	Phone
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Business Associated with (Parent business or sub-entity)	Own. % in Business Associated with	Effective Own. % in Applicant
--	------------------------------------	-------------------------------

Name	Title	SSN/FEIN	Date of Birth	App Submitted? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Address (city, state, zip)	Phone
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Business Associated with (Parent business or sub-entity)	Own. % in Business Associated with	Effective Own. % in Applicant
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Are there any outstanding options and warrants?  
 YES\*  NO \*If YES, attach list of persons with outstanding options and warrants

Are there any other persons, other than those listed in the Ownership Structure, including but not limited to suppliers, lenders and landlords, who will receive, directly or indirectly, any compensation or rents based upon a percentage or share of gross proceeds or income of the gaming venture?  
 YES\*  NO \*If YES, attach list of persons and submit Key & Associate Person License Application forms for each person.

**OWNERSHIP STRUCTURE Example**

ABC CASINO CORP. - A privately held company (Applicant)

<u>Associated Person</u>	<u>Title</u>	<u>Ownership</u>	<u>Effective Own.</u>
John Q. Gamer	President	50%	50%
Lois Lane	Shareholder	20%	20%
Sam Spade	Director	0%	0%
DEF Gaming Inc.		30%	30%
Joe Jones	CEO	(50%)	15%
GHI Enterprises		(50%)	15%
John Smith	Owner	((100%))	15%

Name <b>JOHN Q. GAMER</b>	Title <b>PRESIDENT</b>	SSN/FEIN <b>123-45-6789</b>	Date of Birth <b>06/06/56</b>	App Submitted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Address (city, state, zip) <b>2323 MOCKINGBIRD LANE, SAN FRANCISCO, CA 98000</b>			Phone <b>415-555-1212</b>		
Business Associated with (Parent business or sub-entity) <b>ABC CASINO CORP.</b>		Own. % in Business Associated with <b>50.0%</b>	Effective Own. % in Applicant <b>50.0%</b>		
Name <b>LOIS LANE</b>	Title <b>SHAREHOLDER</b>	SSN/FEIN <b>222-33-4444</b>	Date of Birth <b>12/03/48</b>	App Submitted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Address (city, state, zip) <b>1616 COLFAX AVE. DENVER, CO 80222</b>			Phone <b>303-555-2222</b>		
Business Associated with (Parent business or sub-entity) <b>ABC CASINO CORP.</b>		Own. % in Business Associated with <b>20.0%</b>	Effective Own. % in Applicant <b>20.0%</b>		
Name <b>SAM SPADE</b>	Title <b>DIRECTOR</b>	SSN/FEIN <b>555-66-7777</b>	Date of Birth <b>09/14/63</b>	App Submitted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Address (city, state, zip) <b>444 TROPICANA DR., LAS VEGAS, NV 89111</b>			Phone <b>702-555-4444</b>		
Business Associated with (Parent business or sub-entity) <b>ABC CASINO</b>		Own. % in Business Associated with <b>0.0%</b>	Effective Own. % in Applicant <b>0.0%</b>		
Name <b>DEF GAMING INC.</b>	Title <b>SHAREHOLDER</b>	SSN/FEIN <b>888-88-8888</b>	Date of Birth <b>Date of Birth</b>	App Submitted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Address (city, state, zip) <b>2018 S. EVANSTON CT., AURORA, CO 80014</b>			Phone <b>303-555-7879</b>		
Business Associated with (Parent business or sub-entity) <b>ABC CASINO CORP.</b>		Own. % in Business Associated with <b>30.0%</b>	Effective Own. % in Applicant <b>30.0%</b>		
Name <b>JOE JONES</b>	Title <b>CEO</b>	SSN/FEIN <b>456-789-9012</b>	Date of Birth <b>10/10/50</b>	App Submitted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Address (city, state, zip) <b>1881 REED ST., LAKEWOOD, CO 80214</b>			Phone <b>303-555-1300</b>		
Business Associated with (Parent business or sub-entity) <b>DEF GAMING INC.</b>		Own. % in Business Associated with <b>50.0%</b>	Effective Own. % in Applicant <b>15.0%</b>		
Name <b>GHI ENTERPRISES</b>	Title <b>SHAREHOLDER</b>	SSN/FEIN <b>888-99-9999</b>	Date of Birth <b>Date of Birth</b>	App Submitted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Address (city, state, zip) <b>1717 17TH ST., STE 100, DENVER, CO 80222</b>			Phone <b>303-555-2456</b>		
Business Associated with (Parent business or sub-entity) <b>DEF GAMING INC.</b>		Own. % in Business Associated with <b>50.0%</b>	Effective Own. % in Applicant <b>15.0%</b>		
Name <b>JOHN SMITH</b>	Title <b>OWNER</b>	SSN/FEIN <b>987-65-4321</b>	Date of Birth <b>04-16-55</b>	App Submitted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Address (city, state, zip) <b>7018 S. COLORADO BLVD., ENGLEWOOD, CO 80215</b>			Phone <b>303-555-1616</b>		
Business Associated with (Parent business or sub-entity) <b>GHI ENTERPRISES</b>		Own. % in Business Associated with <b>100.0%</b>	Effective Own. % in Applicant <b>15.0%</b>		

Applicant's Printed Trade Name (DBA)

**LICENSING HISTORY**

1. Has the applicant, the applicant's parent company or any other intermediary business entity ever applied for a gaming license in this or any other jurisdiction, foreign or domestic, whether or not the license was ever issued? If YES, provide details on a separate sheet, including jurisdiction, type of license, license number, and dates license held or applied for.  Yes  No
2. Has the applicant, the applicant's parent company or any other intermediary business entity ever been denied a gaming license, withdrawn a gaming license or had any disciplinary action taken against any gaming license that they have held in this or any other jurisdiction, foreign or domestic? If YES, provide details on a separate sheet, including jurisdiction, type of action, and date of action.  Yes  No

**FINANCIAL HISTORY**

1. Is the applicant, the applicant's parent company or any other intermediary business entity delinquent in the payment of any obligations to any governmental agency anywhere? If YES, provide details on a separate sheet and attach any documents to prove settlement or resolution of the delinquency.  Yes  No
2. Has the applicant, the applicant's parent company or any other intermediary business entity ever held a financial interest in a gambling venture, including but not limited to, a sports betting operation, a race track, dog track, race horse or dog, lottery, casino, bookmaking operation, internet venture company, card room, bingo parlor or pull tabs, whether or not a license to hold such interest was applied for or received? If YES, provide details on a separate sheet.  Yes  No
3. Has the applicant, the applicant's parent company or any other intermediary business entity ever filed a bankruptcy petition, had such a petition filed against it, or had a receiver, fiscal agent, trustee, reorganization trustee or similar person appointed for it? If YES, provide details on a separate sheet and attach any documents from the bankruptcy court.  Yes  No
4. Does the applicant, the applicant's parent company or any other intermediary business entity now own, has it ever owned, or does it otherwise derive a benefit from, assets held outside the United States, whether held in the business' name or another name, on its behalf or for another entity, or through other business entities, or in trust, or in any other fashion or status? If YES, provide details on a separate sheet.  Yes  No
5. Is the applicant, the applicant's parent company or any other intermediary business entity currently a party to, or has it ever been a party to, in any capacity, any business trust instrument? If YES, provide details on a separate sheet.  Yes  No
6. Has a complaint, judgment, consent decree, settlement or other disposition related to a violation of federal, state or similar foreign antitrust, trade or security law or regulation ever been filed or entered against the applicant, the applicant's parent company or any other intermediary business entity? If YES, provide details on a separate sheet and attach any documents to prove the settlement of any of these issues. Include any items currently under formal dispute or legal appeal.  Yes  No
7. Has the applicant, the applicant's parent company or any other intermediary business entity ever been a party to a lawsuit, either as a plaintiff or defendant, complainant or respondent, or in any other fashion, in this or any other country? If YES, provide details on a separate sheet and attach any documents to prove the settlement of any of these issues. Include any items currently under formal dispute or legal appeal.  Yes  No
8. Has the applicant, the applicant's parent company or any other intermediary business entity made any political contributions, or had any political contributions made on their behalf, during the past 12 months? If YES, provide details on a separate sheet, including name of recipient, amount of contribution, and date of contribution.  Yes  No
9. Has the applicant, the applicant's parent company or any other intermediary business entity filed a business tax return in the past three years? If YES, attach all business tax returns filed in the past three years.  Yes  No



Applicant's Printed Trade Name (DBA)

**FINANCIAL HISTORY (Continued)**

- 10. Has the applicant, the applicant's parent company or any other intermediary business entity completed financial statements, either audited or unaudited, in the past three years? If YES, attach all financial statements completed in the past three years.  Yes  No
- 11. Is the business a prospective business or has it recently begun operations? If so, submit an estimated beginning balance sheet (proforma) and a statement of amount(s) and source(s) or funding for the business and specific documentation to support the declaration.  Yes  No
- 12. Is the business a party to a lease (other than the lease already submitted as part of a retailer application)? If YES, attach copies of all leases to which the business is a party.  Yes  No
- 13. Does the applicant have a compliance committee or compliance officer? If YES, attach a copy of compliance committee minutes or compliance officer reports from the past 12 months.  Yes  No
- 14. Has any interest or share in the profits of limited gaming been pledged or hypothecated as security for a debt or deposited as a security for the performance of an act or to secure the performance of a contract? If YES, provide details on a separate sheet.  Yes  No
- 15. Attach a list detailing the operating and investment accounts for this business, including financial institution name, address, telephone number, and account number for each account.
- 16. Attach a list detailing each outstanding loan and financial obligation obtained for use in this business, including creditor name, address, phone number, loan number, loan amount, loan terms, date acquired, and date due.

Person who maintains applicant's business records	Title
Address	Phone Number
Person who prepares applicant's tax returns, government forms & reports	Title
Address	Phone Number

Location of financial books and records for applicant's business

## Affirmation & Consent

I, \_\_\_\_\_, as authorized agent of the Applicant, state under penalty of perjury that the entire Gaming License Application, statements, attachments, and supporting schedules are true and correct to the best of my knowledge and belief, and that this statement is executed with the knowledge that misrepresentation or failure to reveal information requested may be deemed sufficient cause for the refusal to issue a gaming license by the State of Colorado. Further, I am aware that later discovery of an omission or misrepresentation made in the above statements may be grounds for the denial of a gaming license or the revocation of the license. I am voluntarily submitting this application on behalf of the Applicant to the Colorado Limited Gaming Control Commission under oath with full knowledge that I may be charged with perjury or other crimes for intentional omissions and misrepresentations pursuant to Colorado law. I further consent to any background investigation necessary to determine the present and continuing suitability of the Applicant and that this consent continues as long as the Applicant holds a Colorado Gaming License, and for 90 days following the expiration or surrender of such gaming license. I understand that further information may be requested of the Applicant in regard to this application, and the Applicant agrees to supply such information upon request. I also agree that the State of Colorado, its agencies, officers and assigns, shall be entitled to collect from the Applicant all expenses incurred in recovery of any debt created by this license application, or in pursuing any other remedy provided by law, including but not limited to reasonable attorney fees and costs.

Applicant's Legal Business Name	Trade Name (DBA)
Printed Full Legal Name of Agent (Last, First, Middle)	Title
Signature	Date

# Investigation Authorization Authorization to Release Information

I, \_\_\_\_\_, as authorized agent of the applicant, hereby authorize the Colorado Limited Gaming Control Commission, the Division of Gaming, the Colorado Bureau of Investigation and the Colorado Attorney General (hereafter, the Investigatory Agencies) to conduct a complete investigation into the background of the applicant business, using whatever legal means they deem appropriate. On behalf of the applicant, I hereby authorize any person or entity contacted by the Investigatory Agencies to provide any and all such information deemed necessary by the Investigatory Agencies. On behalf of the applicant, I hereby waive any rights of confidentiality in this regard.

I understand that by signing this authorization on behalf of the applicant, a financial record check may be performed. On behalf of the applicant, I authorize any financial institution to surrender to the Investigatory Agencies a complete and accurate record of such transactions that may have occurred with that institution, including, but not limited to, internal banking memoranda, past and present loan applications, financial statements and any other documents relating to business financial records in whatever form and wherever located.

I understand that by signing this authorization on behalf of the applicant, a financial record check of the applicant's tax filing and tax obligation status may be performed. I authorize the Colorado Department of Revenue to surrender to the Investigatory Agencies a complete and accurate record of any and all tax information or records relating to the applicant. I authorize the Investigatory Agencies to obtain, receive, review, copy, discuss and use any such tax information or documents relating to the applicant. I authorize the release of this type of information, even though such information may be designated as "confidential" or "nonpublic" under the provisions of state or federal laws.

The Investigatory Agencies reserve the right to investigate all relevant information and facts to their satisfaction. I understand that the Investigatory Agencies may conduct a complete and comprehensive investigation to determine the accuracy of all information gathered. However, the State of Colorado, Investigatory Agencies, and other agents or employees of the State of Colorado shall not be held liable for the receipt, use, or dissemination of inaccurate information. I, on behalf of the applicant, its legal representatives, and assigns, hereby release, waive, discharge, and agree to hold harmless, and otherwise waive liability as to the State of Colorado, Investigatory Agencies, and other agents or employees of the State of Colorado for any damages resulting from any use, disclosure, or publication in any manner, other than a willfully unlawful disclosure or publication, of any material or information acquired during inquiries, investigations, or hearings, and hereby authorize the lawful use, disclosure, or publication of this material or information.

Any information contained within the applicant's application, contained within any financial or personnel record, or otherwise found, obtained, or maintained by the Investigatory Agencies, shall be accessible to law enforcement agents of this or any other state, the government of the United States, any foreign country, or any Indian Tribe.

Applicant's Business Name	Trade Name
Printed Full Legal Name of Authorized Agent (Last, First, Middle)	Title
Signature	Date
Subscribed and affirmed before me in the county of _____, State of _____ <div style="text-align: right;">(state)</div> this _____ day of _____, 20____. <div style="display: flex; justify-content: space-around; width: 100%;"> <span>(day)</span> <span>(month)</span> <span>(year)</span> </div>  <div style="border-top: 1px solid black; width: 40%; margin-left: auto; margin-right: auto; text-align: center;">             _____              (Notary's official signature)         </div> <div style="display: flex; justify-content: space-between; width: 80%; margin-left: auto; margin-right: auto;"> <div style="border-top: 1px solid black; width: 40%; text-align: center;">             _____              (Commission expiration date)         </div> <div style="border-top: 1px solid black; width: 30%; text-align: center;">             _____              (Notary Seal)         </div> </div>	
Signature of Division of Gaming agent presenting this request	Date

# APPLICANT'S REQUEST TO RELEASE INFORMATION

To	From: (Applicant's Printed Name)
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1. I hereby authorize and request all persons to whom this request is presented having information relating to or concerning the above named applicant to furnish such information to a duly appointed agent of the Colorado Division of Gaming, or the Colorado Bureau of Investigation, whether or not such information would otherwise be protected from the disclosure by any constitutional, statutory or common law privilege.
2. I hereby authorize and request all persons to whom this request is presented having documents relating to or concerning the above named applicant to permit a duly appointed agent of the Colorado Division of Gaming, or the Colorado Bureau of Investigation to review and copy any such documents, whether or not such documents would otherwise be protected from disclosure by any constitutional, statutory, or common law privilege.
3. I hereby authorize and request the Colorado Department of Revenue to permit a duly appointed agent of the Colorado Division of Gaming, or the Colorado Bureau of Investigation to obtain, receive, review, copy, discuss and use any such tax information or documents relating to or concerning the above named applicant, whether or not such information or documents would otherwise be protected from disclosure by any constitutional, statutory, or common law privilege.
4. If the person to whom this request is presented is a brokerage firm, bank, savings and loan, or other financial institution or an officer of the same, I hereby authorize and request that a duly appointed agent of the Colorado Division of Gaming, or the Colorado Bureau of Investigation be permitted to review and obtain copies of any and all documents, records or correspondence pertaining to the applicant, including but no limited to past loan information, notes co-signed by the applicant, checking account records, savings deposit records, safe deposit box records, passbook records, and general ledger folio sheets.
5. I do hereby make, constitute, and appoint any duly appointed agent of the Colorado Division of Gaming, or the Colorado Bureau of Investigation, the applicant's true and lawful attorney in fact for applicant in its name, place, stead, and on its behalf and for its use and benefit:
  - (a) To request, review, copy sign for, or otherwise act for investigative purposes with respect to documents and information in the possession of the person to whom this request is presented as applicant might;
  - (b) To name the person or entity to whom this request is presented and insert that person's name in the appropriate location in this request:
  - (c) To place the name of the agent presenting this request in the appropriate location on this request.
6. I grant to said attorney in fact full power and authority to do, take, and perform all and every act and thing whatsoever requisite, proper, or necessary to be done, in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as applicant might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that said attorney in fact, or his substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted.
7. This power of attorney ends twenty-four (24) months from the date of execution.
8. The above named applicant has filed with the Colorado Limited Gaming Control Commission an application for a gaming license. Said applicant understands that it is seeking the granting of a privilege and acknowledges that the burden of proving its qualifications for a favorable determination is at all times on the applicant. Said applicant accepts any risk of adverse public notice, embarrassment, criticism, or other action of financial loss, which may result from action with respect to this application.
9. The applicant does, for itself, its heirs, executors, administrators, successors, and assigns, hereby release, remise, and forever discharge the person to whom this request is presented, and his agents and employees from all and all manner or actions, causes of action, suits, debts, judgements, executions, claims, and demands whatsoever, known or unknown, in law or equity, which the applicant ever had, now has, may have, or claims to have against the person to whom this request is being presented or his agents or employees arising out of or by reason of complying with the request.
10. The applicant agree to indemnify and hold harmless the person to whom this request is presented and his agents and employees from and against all claims, damages, losses, and expenses, including reasonable attorneys' fees arising out of or by reason of complying with this request.
11. A reproduction of this request by photocopying or similar process shall be for all intents and purposes as valid as the original.

Applicant's Business Name	Trade Name
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Printed Full Legal Name of Authorized Agent (Last, First, Middle)	Title
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Signature

Subscribed and affirmed before me in the county of \_\_\_\_\_, State of \_\_\_\_\_ (state)

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(day) (month) (year)

\_\_\_\_\_  
(Notary's official signature)

\_\_\_\_\_  
(Commission expiration date)

(Notary Seal)

Signature of Division of Gaming agent presenting this request	Date
---	------

**Tax Information Authorization**

► Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.  
 ► Don't sign this form unless all applicable lines have been completed.  
 ► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1165  
**For IRS Use Only**  
 Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date \_\_\_\_\_

**1 Taxpayer information.** Taxpayer must sign and date this form on line 7.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number
	Plan number (if applicable)

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ►

Name and address COLORADO DIVISION OF GAMING 17301 W. COLFAX AVE., STE 135 GOLDEN, CO 80401	CAF No. _____ PTIN _____ Telephone No. <u>303-205-1300</u> Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
--	---

**3 Tax Information.** Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
EMPLOYMENT, EXCISE	940, 941, 943, 944, 945, 720, 11C	2013-2019	NOT APPLICABLE
CORPORATE, S-CORP, PARTNERSHIP	1041, 1042, 1065, 1120, 1120S	2013-2019	NOT APPLICABLE
CIVIL PENALTY	NOT APPLICABLE	2013-2019	NOT APPLICABLE

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 . . . . . ►

**5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

**a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ►

**Note.** Appointees will no longer receive forms, publications, and other related materials with the notices.

**b** If you don't want any copies of notices or communications sent to your appointee, check this box . . . . . ►

**6 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. . . . . ►

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

**7 Signature of taxpayer.** If signed by a corporate officer, partner, guardian, partnership representative, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► **IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

► **DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature	Date
Print Name	Title (if applicable)

**THIS PAGE INTENTIONALLY LEFT BLANK**

# Instructions for Form 8821

(Rev. January 2018)



Department of the Treasury  
Internal Revenue Service

## Tax Information Authorization

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Future Developments

For the latest information about developments related to Form 8821 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8821](http://IRS.gov/Form8821).

#### What's New

**Intermediate Service Providers.** A checkbox has been added to line 3 to allow the taxpayer to authorize the designated appointee(s) to access the taxpayer's IRS records via an Intermediate Service Provider. See [Authority to access electronic IRS records via Intermediate Service Providers](#), later, for more information.

**Partnership representatives.** For partnership tax years beginning after December 31, 2017, the Bipartisan Budget Act of 2015 has eliminated the role "Tax Matters Partner" and replaced it with "Partnership Representative." See [Partnership representative](#), later, for more information.

**Authentication Alert.** When an appointee with a Tax Information Authorization calls the IRS on your behalf, they must pass authentication procedures prior to the IRS speaking to them about your tax information.

#### Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information verbally or in writing for the type of tax and the years or periods you list on Form 8821. Form 8821 is also used to delete or revoke prior tax information authorizations. See the instructions for [line 6](#), later.

You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 doesn't authorize your appointee to speak on your behalf; to execute a request to allow disclosure of return or return information to another third party; to advocate your position with respect to federal tax laws; to execute waivers, consents, closing agreements; or represent you in any other manner before the IRS. Use Form 2848, Power of Attorney and Declaration of Representative, to authorize an individual to represent you before the IRS. The appointee may not substitute another party as your authorized designee.

Authorizations listed on prior Forms 8821 are automatically revoked unless you attach copies of your prior Forms 8821 to your new submissions.



*Your appointee is never allowed to endorse or negotiate a taxpayer's refund check or receive a taxpayer's refund via direct deposit.*

**Need a copy of tax return information?** Go to [IRS.gov/Transcripts](http://IRS.gov/Transcripts) and click on either "Get Transcript Online" or

### Where To File Chart

IF you live in...	THEN use this address...	Fax number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center 5333 Getwell Road, Stop 8423 Memphis, TN 38118	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 Rulon White Blvd., MS 6737 Ogden, UT 84201	855-214-7522
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF Team 2970 Market Street MS 4-H14.123 Philadelphia, PA 19104	855-772-3156  304-707-9785 (Outside the United States)

\* These numbers may change without notice. For updates, go to [IRS.gov/Form8821](http://IRS.gov/Form8821) and search under "Recent Developments."

\*\*Permanent residents of Guam should use Guam Department of Revenue and Taxation, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, Suite 225, St. Thomas, V.I. 00802.

“Get Transcript by Mail” to order a copy of your transcript. IRS transcripts of your tax return are often used instead of a copy of the actual tax return to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation.

You may also request transcript information by mail by completing Form 4506-T, Request for Transcript of Tax Return, or Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript. Alternatively, you may call 1-800-908-9946 to order a transcript over the phone.

If you want a photocopy of an original tax return, use Form 4506, Request for Copy of Tax Return. There is a fee for each return ordered, which must be paid with your request.

When a properly executed Form 8821 is on file with the IRS, your appointee can also get online tax information through [IRS.gov/eServices](https://www.irs.gov/eServices).

**Form 56.** Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

### When To File

If you are submitting Form 8821 to authorize disclosure of your confidential tax information for a purpose other than addressing or resolving a tax matter with the IRS (for example, for income verification required by a lender), the IRS must receive the Form 8821 within 120 days of the taxpayer’s signature date on the form. This 120-day requirement doesn’t apply to a Form 8821 submitted to authorize disclosure for the purpose of assistance with a tax matter with the IRS.

### Where To File

If you check the box on line 4, mail or fax Form 8821 to the IRS office handling the specific matter. Otherwise, mail or fax Form 8821 directly to the IRS address according to the [Where To File Chart](#).

### Taxpayer Identification Number (TIN)

A TIN is used to confirm the identity of a taxpayer and identify the taxpayer’s return and return information. It is important that you furnish your correct name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN).

### Partnership Items

**Tax matters partner.** For partnership tax years beginning prior to January 1, 2018, a tax matters partner is authorized to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 don’t replace any provisions of law concerning the tax treatment of partnership items.

**Partnership representative.** For partnership tax years beginning after December 31, 2017, unless the partnership is an eligible partnership that has elected out of the centralized partnership audit regime, the partnership is required to designate a partnership representative. The partnership representative (as defined in section 6223(a)) has the sole authority to act on behalf of the partnership under the centralized partnership audit regime. The partnership representative doesn’t have to be a partner; however, his actions will bind the partnership and all partners of such partnership in dealings with the IRS under the centralized partnership audit regime.

### Appointee Address Change

If your appointee’s address changes, a new Form 8821 isn’t required. The appointee can provide the IRS with the new information by sending written notification of the new address to the location where the Form 8821 was filed. Your appointee must sign and date the written notice of address change.

## Specific Instructions

### Line 1. Taxpayer Information

**Individual.** Enter your name, TIN, and your street address in the space provided. Don’t enter your appointee’s name or address information in the Taxpayer information box. If a return is a joint return, the appointee(s) identified will only be authorized for you. Your spouse, or former spouse, must submit a separate Form 8821 to designate an appointee.

**Corporation, partnership, or association.** Enter the name, EIN, and business address.

**Employee plan or exempt organization.** Enter the name, address, and EIN or SSN of the plan sponsor/plan name, exempt organization or bond issuer. Enter the three-digit plan number when applicable. If you are the plan’s trustee and you are authorizing the IRS to disclose the tax information of the plan’s trust, see the instructions relating to the trust.

**Trust.** Enter the name, title, and address of the trustee, and the name and EIN of the trust.

**Estate.** Enter the name and address of the estate. If the estate doesn’t have a separate identification number, enter the decedent’s SSN or ITIN.

### Line 2. Appointee

Enter your appointee’s full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter “NONE,” and the IRS will issue one directly to your appointee. The IRS doesn’t assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, check the box on line 2, and attach a list of appointees to Form 8821. Provide the address, and requested numbers for each appointee named.



If Form 8821 is being submitted for the sole purpose of updating the appointee's address or telephone/fax number, check the applicable box.

### Line 3. Tax Information

**Authority to access electronic IRS records via Intermediate Service Providers.** Your appointee is not authorized to use an Intermediate Service Provider to retrieve your confidential tax information indirectly from the IRS **unless you check the box on line 3**. If you don't authorize the use of an Intermediate Service Provider, your appointee can obtain your tax information directly from the IRS by using the IRS e-Services Transcript Delivery System.

Intermediate Service Providers are privately owned companies that offer subscriptions to their software and/or services that your authorized appointee can use to retrieve, store, and display your tax return data (personal or business) instead of obtaining your tax information directly from the IRS through the IRS e-Services Transcript Delivery System. Intermediate Service Providers are independent of, and not affiliated in any way with, the IRS, and the IRS has no involvement in your appointee's **choice** to obtain your tax information directly from the IRS or use an Intermediate Service Provider to indirectly obtain your tax information from the IRS.

**Columns (a)–(c).** Enter the type of tax information, the tax form number, the years or periods, and the specific matter. For example, you may list "Income, 1040" for calendar year "2017" and "Excise, 720" for "2017" (this covers all quarters in 2017).

For multiple years or a series of inclusive periods, including quarterly periods, you may enter, for example, "2015 thru 2017" or "2nd 2016-3rd 2017." For fiscal years, enter the ending year and month, using the YYYYMM format.

Don't use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year/period and any tax years or periods that have already ended as of the date you sign the tax information authorization. You may also list future tax years or periods. **However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the tax information authorization.**



#### **Centralized Partnership Audit Regime.**

*Partnerships under the centralized partnership audit regime are required to designate a partnership representative for each tax year, therefore, it is recommended that a separate Form 8821 be completed for each tax year.*

**Note.** A Form 8821 for a future year **will not be allowed** since a PR would not have been designated yet in a filed Form 1065.

You must enter the description of the matter, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period. If the

matter relates to an employee plan, include the plan number in the description of the matter.

If you appoint someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in column (a), and if applicable, enter the tax year(s) for the penalty. Enter "NA" (not applicable) in column (b). You don't have to enter the specific penalty.

If the taxpayer is subject to penalties related to an individual retirement account (IRA) enter "IRA civil penalty" in column (a).

**Note.** If Form W-2 is listed on line 3, then the appointee is entitled to receive taxpayer notices regarding any civil penalties and payments related to that Form W-2. A Form 8821 that lists a particular tax return will also entitle the appointee to receive the taxpayer notices regarding any return-related civil penalties and payments. For example, if Form 1040 is listed, the appointee is entitled to receive taxpayer notices regarding the section 5000A individual shared responsibility payment. Specific reference to those penalties and payments isn't required. However, any civil penalty or healthcare-related payment that isn't return-related, such as the section 4980H employer shared responsibility payment, the annual fee for branded prescription drug sales under section 9008 of the Affordable Care Act (ACA), or health insurance provider fee under section 9010 of the ACA, isn't covered by the Form 8821 unless column (a) references "civil penalties" or the name of a specific penalty or payment.

**Column (d).** Enter any specific information you want the IRS to provide. Examples of column (d) information: lien information, balance due amount, a specific tax schedule, section 4980H employer shared responsibility payment information, or a tax liability.

Enter "not applicable" in column (d) if you are not limiting your appointee's authority to inspect and/or receive all confidential tax information described in columns (a), (b), and (c).

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific box on line 4. Also, enter the appointee's information as instructed on Form 8802.

### Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to certain issues aren't recorded. Check the box on line 4 if Form 8821 is being submitted for a specific use that the IRS will not record on the CAF. Examples of specific uses not recorded include but are not limited to the following:

1. Requests to disclose information to loan companies or educational institutions.
2. Requests to disclose information to federal or state agency investigators for background checks.
3. Requests for information regarding the following forms:
  - a. Form SS-4, Application for Employer Identification Number;
  - b. Form W-2 Series;

- c. Form W-4, Employee's Withholding Allowance Certificate;
- d. Form W-7, Application for IRS Individual Taxpayer Identification Number;
- e. Form 843, Claim for Refund and Request for Abatement;
- f. Form 966, Corporate Dissolution or Liquidation;
- g. Form 1096, Annual Summary and Transmittal of U.S. Information Returns;
- h. Form 1098, Mortgage Interest Statement;
- i. Form 1099 Series;
- j. Form 1128, Application To Adopt, Change, or Retain a Tax Year;
- k. Form 2553, Election by a Small Business Corporation; or
- l. Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners.

If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

### Line 5. Disclosure of Tax Information

The IRS will send copies of notices and communications to no more than two appointees. If you check the box for line 5a and the IRS has a prior Form 2848 or 8821 from you that authorized other appointees to receive copies of notices and communications for the same tax and tax years, the IRS will stop sending notices and communications to the appointees designated on the prior Form 2848 or 8821.

### Line 6. Retention/Revocation of Prior Tax Information Authorizations

If the line 4 box is checked, skip line 6. If line 4 isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you instruct otherwise. If you don't want a prior tax information authorization submission to be revoked, you must attach a copy of the tax information authorization that you want to retain and check the line 6 box.

**Revocation request.** If you want to revoke a prior tax information authorization without submitting a new authorization, write "REVOKE" across the top of the particular authorization that you want to revoke. Provide a current taxpayer signature and date under the original signature that was provided on line 7.

If you don't have a copy of the tax information authorization you want to revoke, send a notification to the IRS. In the notification:

1. State that the authority of the appointee is revoked,
2. List the name and address of each appointee whose authority is being revoked,
3. List the tax matters and tax periods, and
4. Sign and date the notification.

If you are completely revoking the authority of the appointee, state "revoke all years/periods" instead of listing the specific tax matters, years, or periods.

To revoke a specific use tax information authorization, send the tax information authorization or notification of revocation to the IRS office handling your case, using the above instructions.

### Line 7. Signature of Taxpayer

**Individual.** You must sign and date the authorization. If a joint return has been filed, your spouse must execute his or her own authorization on a separate Form 8821 to designate an appointee.

**Corporation.** Generally, Form 8821 can be signed by:

1. An officer having authority under applicable state law to bind the corporation,
2. Any person designated by the board of directors or other governing body,
3. Any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
4. Any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(e)(1)(D)(iii) (bona fide shareholders of record owning 1% or more of the outstanding stock of the corporation).

**Partnership.** Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See [Partnership Items](#), earlier. If the Form 8821 covers more than one tax year or tax period, the person must have been a member of the partnership for all or part of each tax year or period covered by Form 8821.

If the Form 8821 covers matters under the centralized partnership audit regime, Form 8821 can be signed by the partnership representative.



*For partnership tax years beginning after December 31, 2017, the Bipartisan Budget Act of 2015, which repealed the TEFRA partnership audit and litigation procedures and the rules applicable to electing large partnerships and replaced them with a new centralized partnership audit regime, has eliminated the role of "tax matters partner" and replaced it with "partnership representative." Pursuant to Treasury Regulation section 301.9100-22T, a partnership can elect to have the new regime apply to partnership returns for tax years beginning after November 2, 2015, and before January 1, 2018.*

**Employee plan.** If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual's exact title must be entered.

**Trust.** A trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust hasn't previously submitted a completed Form 56, Notice Concerning Fiduciary Relationship, identifying the current trustee, the trust must submit a Form 56 to identify the current trustee.

**Estate.** An executor having the authority to bind the estate must sign. A Form 56 should be filed to identify the executor. If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign. See Regulations section 601.503(d).

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

### **Privacy Act and Paperwork Reduction Act Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 authorizes the IRS to disclose your confidential tax information to the person you appoint. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your appointee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to designate an appointee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you don't provide all the information requested on this form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties.

We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states,

the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can send your comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Don't** send Form 8821 to this office. Instead, see the [Where To File Chart](#).