

Colorado Limited Gaming Control Commission  
**BUSINESS GAMING LICENSE  
 RENEWAL APPLICATION FORM**

**PLEASE VERIFY & UPDATE ALL INFORMATION BELOW**

Company Name		DBA (SUBMIT TRADE NAME REGISTRATION)		
License Number	License Type	Expiration Date	Due Date	Amount Due
Street Address			Phone Number	
City	State	Zip	FEIN	
Mailing Address				

**FINANCIAL INFORMATION**

- List all persons and/or entities with ownership interest, including parent companies, and all officers and directors, whether they have ownership interest or not. Include the effective dates of any changes in officers and directors since the last renewal. If an entity (corp., partnership, LLC, etc.) has an interest, list all persons associated with such entity, their ownership in the entity and their effective ownership in the license. If a PTC, submit recent shareholder list from your transfer agent for all shares of common and preferred stock. Include the following information for each person/entity (except PTC holders):  

Name, Ownership Percentage, Title, SSN/FEIN, Date of Birth, Address, Phone Number
- Submit the attached Associated Person Disclosure Form and Authorization for Disclosure for Internal Revenue Service form for all persons listed above with 5% or more effective ownership interest, and all officers and directors.
- Within the last year, has there been a change in ownership or ownership allocation, a transfer of stock, a change in the articles of incorporation or in the corporate by-laws, or any other change affecting ownership or organizational structure of the licensee and/or the licensed establishment? If Yes, explain in detail on a separate sheet and attach copies of all available documentation concerning the changes. YES NO
- In the past year, has the licensee (including all parent or subsidiary companies, if any) filed for bankruptcy, been sued, had a civil judgment rendered against it, had a tax lien filed against it, or become delinquent in the payment or filing of any taxes, interest, penalties or judgments owed to the State of Colorado, the United States government or the government of any other state. If Yes, explain in detail on a separate sheet and attach copies of all available documentation. YES NO
- List all persons or entities supplying goods, equipment, devices, or services in return for payment of a percentage, or calculated upon a percentage of limited gaming revenue or income.
- List the full name and address of every person or entity, including lending agencies, who have a right to share in the revenues of limited gaming, whether as an owner, assignee, landlord, or otherwise to whom any interest or share in the profits of limited gaming has 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 of sale.
- Describe any new financing or new lines of credit obtained or applied for the since the last renewal submission, including a description of the purpose for the financing or lines of credit.
- List all debt that has been retired or eliminated since the last renewal.
- Describe any material changes in financial position since the last renewal.
- Provide copies of management letters prepared by independent auditors and your responses to the management letters.
- Provide a copy of any annual reports or other correspondence sent to shareholders since the last renewal period.
- List existing capital and operating leases.
- Provide a copy of all new leases executed since the last renewal period.
- Describe any other material financial agreements, which are not covered by previous requests.

**CRIMINAL INFORMATION**

15. In the past year, has the licensee (including all parent or subsidiary companies, if any) been indicted, served with a criminal summons, charged with, or convicted of ANY crime or offense in any manner? Include **ALL** offenses regardless of class of crime or outcome, even if the charges were dismissed or you were found not guilty. If Yes, explain in detail on a separate sheet and attach it to your application. Provide official documentation from the court showing the final disposition for any charge that was: (1) gambling related; (2) theft by deception; (3) any other crime involving fraud or deception; or (4) any felony.  YES  NO

**TAX INFORMATION**

16. Provide a copy of the most recent federal income tax return.  
 17. Provide a copy of the most recent Colorado business income tax return.  
 18. Provide a listing of all other governmental entities with which you are required to file or pay taxes.  
 19. Provide a listing of any and all known delinquent taxes to governmental entities.

**LITIGATION**

20. Provide a listing of all new litigation since the last renewal, including a brief summary describing materiality, assessment of risk, potential loss, case status, etc. Multiple cases, such as slip and fall cases, may be grouped together by similarity of risk or materiality and summarized as a single class or group.  
 21. Provide a listing of continuing litigation and a brief description of the current status since the last renewal. If no change, state "N/A".

**GAMING LICENSE INFORMATION**

22. In the past year, has the licensee (including all parent or subsidiary companies, if any) been denied or surrendered a gaming license, withdrawn a gaming license application or had any disciplinary action taken against a gaming license in this or any other jurisdiction? If Yes, explain in detail on a separate sheet and attach copies of all available documentation.  YES  NO  
 23. Provide a listing of all approved gaming licenses and applications in jurisdictions outside of Colorado, including date first licensed, status of license, and name, address, and phone number of the regulatory agency where the license is held.  
 24. Provide a listing of all pending gaming licenses and applications in jurisdictions outside of Colorado, including date applied, status of application, and name, address, and phone number of the regulatory agency where the application was made.  
 25. Provide a listing of any ownership interest and/or business conducted with any internet gaming companies. Detail the nature of the relationship with the internet company.

**BOARD MINUTES**

26. Provide copies of minutes of all Board of Directors' meetings held since the last renewal.  
 27. Provide copies of minutes of Compliance Committee and Audit Committee meetings held since the last renewal period.

**EXCLUSIVE RIGHT TO PROPERTY**

28. For retail licensees, provide a copy of the lease, title, deed or other applicable documentation that documents your legal right to possess the real casino property you own or occupy in Colorado.

**OTHER DOCUMENTATION**

29. Provide a detailed organizational chart including officers, managers, and departments.  
 30. Provide a copy of all internal audit reports submitted to management, other than those already provided to the Division's Audit Section.  
 31. For retail licensees, provide a current inventory listing of the number of slot machines, blackjack and poker tables on the gaming floor.  
 32. For retail licensees, provide a current break-even analysis that shows the average daily income per device required to cover the total operating costs of the casino property. Provide the financial documentation used to support the calculation.

**AFFIRMATION & CONSENT**

*I, the undersigned, do hereby certify that I have not knowingly made a false statement or omitted any material fact on this application or any attachments. I understand that untruthful or misleading answers are cause for denial of the application or termination of any gaming license. I authorize the Colorado Bureau of Investigation, the Colorado Attorney General, the Division of Gaming and the Colorado Limited Gaming Control Commission to investigate matters set forth in this license application. I understand that further information may be requested of me in regard to this application and I agree 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 me 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.*

Type or Print Name of Applicant/Authorized Agent of Business	Title
Signature	Date

# BUSINESS GAMING LICENSE RENEWAL APPLICATION FORM CHECKLIST & INSTRUCTIONS

- 1 BUSINESS FORM COMPLETE & SIGNED**
  - Preprinted information verified and updated
  - All questions answered and marked
  - Application signed & dated
  
- 2 ATTACHMENTS TO BUSINESS FORM ENCLOSED**
  - Trade name registration from Colorado Secretary of State's Office to verify DBA
  - Ownership detail as requested in Question 1
  - Explanations to any Yes answers
  - All information requested to be provided
  - Signed Investigation Authorization/Authorization to Release Information
  - Taxpayer information section on IRS Form 8821 for licensee & all associated businesses
  - IRS Form 8821 Section 7 signed and dated for licensee & all associated businesses
  
- 3 ASSOCIATED PERSON DISCLOSURE FORMS COMPLETE & SIGNED**
  - All form blanks filled in
  - All questions answered and marked
  - Application signed & dated
  
- 4 ATTACHMENTS TO ASSOCIATED PERSON DISCLOSURE FORMS ENCLOSED**
  - Explanations to any Yes answers
  - Signed Investigation Authorization/Authorization to Release Information
  - All form blanks filled in on Authorization for Disclosure for Internal Revenue Service form
  - IRS disclosure form signed and dated
  
- 5 APPLICATION & CHECK MAILED TO DIVISION OF GAMING**
  - Mail or bring application to: Division of Gaming, 17301 W. Colfax Ave., Suite 135, Golden, CO 80401.

## 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 [www.colorado.gov/revenue/gaming](http://www.colorado.gov/revenue/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 you can print it out. If you use Acrobat Exchange, you can save the information.
- 2. Submit original forms with original signatures.** The Division of Gaming will not accept photocopies or faxed copies of forms and signatures. You must submit the original forms with original signatures.
- 3. Submit supporting documents electronically or in paper form.** While the application must be submitted in paper form, you have the option of submitting all other supporting documents electronically on computer disk in .pdf, .doc, .xls or .tif format. (Do not submit by e-mail.) A legend must be submitted detailing the file names on the disk along with a description of the documents contained in each file.
- 4. Multiple licenses.** If you are submitting multiple renewal forms at one time, you need only submit one set of Associated Person Disclosure Forms with attachments and IRS disclosure forms. You must submit an IRS form 8821 for each entity's separate FEIN number.
- 5. Do not mail forms to anyone's attention at the Division of Gaming.** Submit forms to the Division of Gaming's Golden address without sending it to anyone's attention, which may delay the process.

# 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 (DBA)
Printed Full Legal Name of Authorized Agent (Last, First, Middle)	Title
Signature (Must be signed in front of two witnesses)	
Dated this _____ day of _____, 20____, at _____	
(day)	(month)
(year)	(time)
_____ (city)	_____ (state)
Witness 1 Signature	Witness 2 Signature

# Tax Information Authorization

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

- ▶ **Information about Form 8821 and its instructions is at [www.irs.gov/form8821](http://www.irs.gov/form8821).**
- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.**

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

Taxpayer name and address (type or print)	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.

Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, etc.) (see instructions)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)

**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 do not want any copies of notices or communications sent to your appointee, check this box . . . . .

**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . .

To revoke this tax information authorization, see the instructions.

**7 Signature of taxpayer.** If signed by a corporate officer, partner, guardian, 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 SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**
- ▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature	Date
-----------	------

Print Name	Title (if applicable)
------------	-----------------------

PIN number for electronic signature

**THIS PAGE INTENTIONALLY LEFT BLANK**

## General Instructions

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

**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 [www.irs.gov/form8821](http://www.irs.gov/form8821).

### Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information for the type of tax and the years or periods you list on Form 8821. 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 does not authorize your appointee to advocate your position with respect to federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript, to request a tax return transcript for the current and three prior tax years that includes most lines of the original return. The transcript will not show payments, penalty assessments, or adjustments made to the originally filed return.

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. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

### When To File

Form 8821 must be received by the IRS within 120 days of the date it was signed and dated by the taxpayer.

### Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart*, below. Exceptions are listed next.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

## 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 PO Box 268, Stop 8423 Memphis, TN 38101-0268	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 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	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 section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF 2970 Market St. MS 3-E08.123 Philadelphia, PA 19104	855-772-3156

\*These numbers may change without notice. For updates to these fax numbers, go to [www.irs.gov/form8821](http://www.irs.gov/form8821).

\*\*Permanent residents of Guam should use Department of Taxation, Government of Guam, 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.

Your appointee may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to IRS.gov. Under the *for Tax Pros* tab, go to *Other Tools & Information* and click on *Use e-Services for Tax Pros*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

## 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

A Tax Matter Partner is authorized to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of law concerning the tax treatment of partnership items.

## Appointee Address Change

If your appointee's address changes, a new Form 8821 is not 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.

## Specific Instructions

### Line 1. Taxpayer Information

**Individual.** Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office 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 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 does not have an 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 does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821. If more than two appointees are listed and you request copies of notices and communications be sent to your new appointees (see line 5), copies of notices and communications will be sent only to the first two appointees.

**Note.** Because the IRS will send copies of notices and communications to no more than two persons, if you previously filed a Form 2848, Power of Attorney and Declaration of Representative, for the same tax matters and periods and you requested copies of notices and communications be sent to your representative(s) at that time, requesting your new appointee(s) receive copies of notices and communications may stop notices and communications from being sent to your authorized representative(s).

Check the appropriate box to indicate if either the address, telephone number, or fax number is new.

### Line 3. Matters

Enter the type of tax, the tax form number, the years or periods, and the specific matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2010" and "Excise, 720" for "2010" (this covers all quarters in 2010). Multiple years or a series of inclusive periods, including quarterly periods, you may list 2008 through (thru or a hyphen) 2010. For example, "2008 thru 2010" or "2nd 2009-3rd 2010." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not 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 or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). Only tax forms directly related to the taxpayer may be listed on line 3. If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

If you appoint someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in the description of matters column. If applicable, enter the tax year(s) for the penalty. Enter "NA" (not applicable) in the tax form number column. You do not have to enter the specific penalty.

**Column (d).** Enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability. Enter "not applicable" in column (d) if you are not limiting your appointee's authority to inspect and/or receive 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 use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

**Note.** If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

**Note.** If Form W-2 is listed on line 3, then the appointee may receive information regarding any civil penalties charged that relate 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 a specific reference to penalties is not required. However, any civil penalty that is not return-related is not covered by the Form 8821 unless it references "civil penalties" or a specific penalty is stated.

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

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons:

- (a) requests to disclose information to loan companies or educational institutions,
- (b) requests to disclose information to federal or state agency investigators for background checks,
- (c) application for EIN, or
- (d) claims filed on Form 843, Claim for Refund and Request for Abatement.

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 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of any tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart*, earlier. The copy of the tax information authorization must have a current signature of the taxpayer and date under the original signature on line 7. Write "REVOKE" across the top of Form 8821.

If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. In the statement:

- (a) indicate that the authority of the appointee is revoked,

- (b) list the name and address of each recognized appointee whose authority is revoked,
- (c) list the tax matters and tax periods, and
- (d) sign and date the statement.

If you are completely revoking the authority of the appointee, state "remove 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 statement 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:

- (a) an officer having authority under applicable state law to bind the corporation,
- (b) any person designated by the board of directors or other governing body,
- (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
- (d) any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(a)(1)(D)(ii) (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.

**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.

If the trust is the taxpayer, listed on line 1, a trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust has not 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.** If there is more than one executor, only one 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 do not 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 are not 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 write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart*, earlier.

Colorado Limited Gaming Control Commission  
**ASSOCIATED PERSON  
 DISCLOSURE FORM**

**PLEASE COMPLETE ALL INFORMATION BELOW—YOU MAY DUPLICATE THIS FORM AS NEEDED**

Name		Social Security Number	Date of Birth
Street Address		Home Phone Number	
City	State	Zip	Length at This Address
Mailing Address (if different from Street Address)			
Name of Present Employer		Work Phone	Job Title

1. In the past 2 years, have you been arrested, served with a criminal summons, charged with, or convicted of ANY crime or offense in any manner?
- A. You must include **ALL** arrests, charges, and convictions regardless of the outcome, even if the charges were dismissed or you were found not guilty.
  - B. You must include **ALL** arrests, charges, and convictions regardless of the class of crime (felonies, misdemeanors, and/or petty offenses).
  - C. You must include **ALL** serious traffic offenses, including DUI; DWAI; reckless driving; leaving an accident scene (hit and run); driving under denial, suspension or revocation; or any other offense resulting in custody.
- \_\_\_\_\_ YES\*      \_\_\_\_\_ NO

\*If you answered **YES**, explain in detail on a separate sheet and attach it to your application. For each offense for which you were arrested or charged, YOU MUST OBTAIN OFFICIAL DOCUMENTATION FROM THE COURT WHERE YOU APPEARED, SHOWING THE FINAL DISPOSITION (OUTCOME) OF YOUR CASE.

2. In the past 2 years, have you **(A)** been delinquent in the filing of (1) any tax return with any taxing agency anywhere; (2) payment of any taxes, interest, or penalties due any taxing agency anywhere; (3) payment of any obligations to any government agency anywhere; (4) repayment of any government-issued student loans; and/or (4) payment of any child support; or **(B)** been denied or surrendered a gaming license, withdrawn a gaming license application or had any disciplinary action taken against a gaming license in this or any other jurisdiction?
- \_\_\_\_\_ YES\*      \_\_\_\_\_ NO

\*If you answered **YES**, explain in detail on a separate sheet and attach it to your application.

**AFFIRMATION & CONSENT**

*I state under penalty of perjury that the above statements and information 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 temporary gaming license or the revocation of the license. I am voluntarily submitting this application 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 my present and continuing suitability and that this consent continues as long as I hold a Colorado Gaming License, and for 90 days following the expiration or surrender of such gaming license. I also agree that the State of Colorado, its agencies, officers and assigns, shall be entitled to collect from me 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.*

Signature of Applicant	Date
------------------------	------

---

**Colorado Division of Gaming**  
**AUTHORIZATION FOR DISCLOSURE**  
**FOR INTERNAL REVENUE SERVICE**

Updated June 2014

Printed Full Legal Name (Last, First, Middle)	
Social Security Number	Home Phone Number
Street Address (Street, City, State, Zip)	
Mailing Address (if different from Street Address)	
Name and Social Security Number of Person(s) You Have Filed a Joint Tax Return Within Past 5 Years	
Type of Return	Form 1040, Individual Income Tax
Taxable Periods	2010, 2011, 2012, 2013, and 2014
<i>I authorize the Internal Revenue Service to disclose tax return information (including, but not limited to, fact of filing, fact of payment, terms of installment agreement) regarding the above returns to the Division of Gaming, Colorado Department of Revenue.</i>	
Signature	
Date	

**RENEWAL**

For Division of Gaming Use Only

Date: _____
Initials: _____
Fax Time: _____
Reply Received: _____
Mail In: _____

---

---

# INVESTIGATION AUTHORIZATION

## AUTHORIZATION TO RELEASE INFORMATION

---

I, \_\_\_\_\_, 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 my personal background, using whatever legal means they deem appropriate. 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. I hereby waive any rights of confidentiality in this regard.

I understand that by signing this authorization, a financial record check may be performed. 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 my personal or business financial records in whatever form and wherever located.

I understand that by signing this authorization, a financial record check of my 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 me. I authorize the Investigatory Agencies to obtain, receive, review, copy, discuss and use any such tax information or documents relating to me. 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.

I understand that by signing this authorization, a criminal history check will be performed. I authorize the Investigatory Agencies to obtain and use from any source, any information concerning me contained in any type of criminal history record files, wherever located. I understand that the criminal history record files contain records of arrests which may have resulted in a disposition other than a finding of guilt (i.e., dismissed charges, or charges that resulted in a not guilty finding). I understand that the information may contain listings of charges that resulted in suspended imposition of sentence, even though I successfully completed the conditions of said sentence and was discharged pursuant to law. I authorize the release of this type of information, even though this record 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 applicants, 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 my 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.

Printed Full Legal Name (Last, First, Middle)
Signature (Must be signed in front of a notary)
<p>Subscribed and affirmed before me in the county of _____, State of _____ (state),</p> <p style="text-align: right;">this _____ day of _____, 20____.</p> <p style="text-align: center;">(day) (month) (year)</p> <p style="text-align: right;">_____ (Notary's official signature)</p> <p style="text-align: right;">_____ (Commission expiration date)</p> <p style="text-align: left;">(Notary Seal)</p>

# APPLICANT'S REQUEST TO RELEASE INFORMATION

TO: \_\_\_\_\_

FROM: (Applicant's Printed Name) \_\_\_\_\_

**NOTE: IF APPLICANT IS MARRIED, THE SPOUSE'S SIGNATURE IS REQUIRED BELOW.**

1. I/We 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/We 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/We 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/we 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 me/us, including but no limited to past loan information, notes co-signed by me/us, checking account records, savings deposit records, safe deposit box records, passbook records, and general ledger folio sheets.
5. I/We do hereby make, constitute, and appoint any duly appointed agent of the Colorado Division of Gaming, or the Colorado Bureau of Investigation, my/our true and lawful attorney in fact for me/us in my/our name, place, stead, and on my/our behalf and for my/our 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 I/we 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 I/we 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. I/We do, for myself/ourselves, my/our heirs, executors, administrators, successors, and assigns, hereby release, remise, and forever discharge the person to whom this request is presented, and his agent s and employees from all and all manner or actions, causes of action, suits, debts, judgments, 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. I/We 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 intent s and purposes as valid as the original.

Printed Full Legal Name (Last, First, Middle)
Signature (Must be signed in front of notary)

Spouse's Printed Full Legal Name (Last, First, Middle)
Spouse's Signature (Must be signed in front of notary)

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

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.  
(day) (month) (year)

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

(Notary Seal)

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

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