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COLORADO BUSINESS GAMING LICENSE APPLICATION

COLORADO DIVISION OF GAMING

17301 W. Colfax Ave., Suite 135, Golden, CO 80401
(303) 205-1355 / (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 West Colfax Avenue, 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 industry in Colorado is one of the most scrutinized businesses 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 industry very seriously, including the issuance of gaming 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 gaming 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,

Flavio Quintana
Director
Colorado Division of Gaming

GAMING LICENSE DEFINITIONS

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

OPERATOR LICENSE is required for all persons who engage in the business of placing and operating slot machines on the premises of a retailer. An operator license is not required for persons holding retail gaming licenses.

SLOT MACHINE MANUFACTURER/DISTRIBUTOR LICENSE is required for all persons who import, manufacture, or distribute slot machines in Colorado. A manufacturer is any person who designs, assembles, fabricates, produces, constructs, or otherwise prepares a complete or component part of a slot machine, other than tables or cabinetry. This does not include licensed operators or retailers making incidental repairs on machines leased or distributed by them. A distributor is any person who imports slot machines into Colorado or who is the first receiver of slot machines in the state, or who sells, leases or distributes slot machines in Colorado.

ASSOCIATED EQUIPMENT SUPPLIER is required for all persons who import, manufacture, distribute, or otherwise provide associated equipment for use in Colorado.

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

❑ 1 APPLICATION FULLY COMPLETED

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.**NOTE:** 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.

❑ 2 ALL FORMS SIGNED & ATTACHED

The following accompanying forms must be signed and returned with the application:

- ☐ Affirmation & Consent
- ☐ Investigation Authorization/Authorization to Release Information
- ☐ Applicant's Request to Release Information (leave top two lines of form blank)
- ☐ IRS Form 8821

❑ 3 ALL REQUESTED INFORMATION ATTACHED

The following information requested on the application must be attached, if applicable:

- ☐ Trade Name Registration
- ☐ Certificate of Authority from the Colorado Secretary of State's Office
- ☐ Certified Copy of Articles of Incorporation, including amendments
- ☐ Articles of Organization, including amendments
- ☐ Partnership Agreement, including amendments
- ☐ Trust Agreement, including amendments
- ☐ If corp., annual and bi-annual reports for past 3 years and meeting minutes from past 12 months
- ☐ Current Uniform Commercial Code Report for all states where known to be filed
- ☐ If publicly traded corporation, recent shareholders list from your transfer agent for all shares of common and preferred stock (**NOTE:** PTCs must comply with Colorado Gaming Rule 4.5.)
- ☐ All applicable information requested on pages 4-5

NOTE: The Division of Gaming reserves the right to request additional information and documentation throughout the course of the background investigation.

❑ 4 APPLICATIONS FOR ASSOCIATED PERSONS ATTACHED

Submit the following: (1) Key & Associated Person License Application Form (DR9533) for any person holding 5% 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 5% effective ownership in a privately held corporation

NOTE: A $275 application fee must accompany each application for an Associated Key, 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 key or associated person applications submitted with the original business license application.

❑ 5 LICENSE & APPLICATION FEES/BACKGROUND DEPOSIT SUBMITTED

Submit appropriate license, application and background fees.

- ☐ Retailer (Type 1*): $4,500 license fee & $5,000 background deposit**=$10,500
- ☐ Retailer (Type 2*): $6,500 license fee & $10,000 background deposit**=$18,000
- ☐ Operator (Type 1*): $3,000 license fee & $5,000 background deposit**=$8,700
- ☐ Operator (Type 2*): $6,000 license fee & $10,000 background deposit**=$17,400
- ☐ Mfg/Distr. (Type 1*): $3,000 license fee & $5,000 background deposit**=$8,700
- ☐ Mfg/Distr. (Type 2*): $6,000 license fee & $10,000 background deposit**=$17,400
- ☐ Assoc. Equip. Supplier (Type 1*): $3,000 license fee & $5,000 background deposit**=$8,700
- ☐ Assoc. Equip. Supplier (Type 2*): $6,000 license fee & $10,000 background deposit**=$17,400
- ☐ Associated Business: No fee

*Type 1=Six or fewer persons with 5% or more interest, all Colorado residents; Type 2=All others

**Colorado law requires applicants to fund the cost of their background investigations. The Division of Gaming bills at the rate of $65 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.

- ☐ Make check or money order payable to: **COLORADO DIVISION OF GAMING**

❑ 6 MAIL OR BRING IN APPLICATION

Mail or bring in application to: Colorado 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. 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 application 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. **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.

Click Here to Make Form Fit Screen

DR 9500 (Rev. 08/08)
COLORADO DEPARTMENT OF REVENUE
DIVISION OF GAMING
17301 W COLFAX AVE STE 135
GOLDEN CO 80401
(303) 205-1355

Colorado Limited Gaming Control Commission

BUSINESS GAMING LICENSE APPLICATION

LICENSE TYPE	LICENSE FEE Type 1		LICENSE FEE Type 2		BACKGROUND DEPOSIT Type 1		BACKGROUND DEPOSIT Type 2	TOTAL
☐ Retailer	☐ $5,500	or	☐ $8,000	PLUS	☐ $5,000	or	☐ $10,000	$ _____
☐ Operator	☐ $3,700	or	☐ $7,400	PLUS	☐ $5,000	or	☐ $10,000	$ _____
☐ Manufacturer/Distributor	☐ $3,700	or	☐ $7,400	PLUS	☐ $5,000	or	☐ $10,000	$ _____
☐ Assoc. Equipment Supplier	☐ $3,700	or	☐ $7,400	PLUS	☐ $5,000	or	☐ $10,000	$ _____

Type 1=Six or fewer persons with 5% or more interest, all Colorado residents; Type 2=All others not falling within Type 1 qualifications

☐ Associated Business — Name of Business Associated With _____

Applicant's Name	Gaming License Number (Assigned by Division)
Trade Name (DBA) **(PROVIDE TRADE NAME REGISTRATION)**	Website Address

Street Address of Gaming Business (Required for Retailer applicants)			Business Phone Number ( )
City	State	Zip	Business FAX Number ( )
Mailing Address, if different from Street Address (city, state, zip)			

On a separate sheet, list all principal places of business for the past 10 years if different from above.

Primary Contact Person for Business	Title	Primary Contact Phone Number ( )
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

☐ Sole Proprietorship ☐ Partnership ☐ Limited Partnership ☐ Limited Liability Company

☐ C Corporation ☐ S Corporation ☐ Publicly Traded Corporation ☐ Trust ☐ Other _____

State of incorporation or creation of business entity	Date

Date of qualification to conduct business in Colorado **(PROVIDE CERTIFICATE OF AUTHORITY FROM THE COLORADO SECRETARY OF STATE'S OFFICE)**

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)

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.

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.

Attach current copy of any Uniform Commercial Code Report for all states where known to be filed.

Retailer Applicants Only

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	

Attach 8-1/2"x11" drawing to scale of the building and each floor in which gaming will be conducted. Also attach a copy of your lease, rental agreement or other proof of legal possession of the premises.

Click to Go to Page 2

Applicant's Printed Trade Name (DBA)

OWNERSHIP STRUCTURE (See example next page)

Click Here to Go to 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 5% 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 5% 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? ☐ YES ☐ 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? ☐ YES ☐ 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? ☐ YES ☐ 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? ☐ YES ☐ 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? ☐ YES ☐ 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? ☐ YES ☐ 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? ☐ YES ☐ NO
Address (city, state, zip)			Phone ( )	
Business Associated With (Parent business or sub-entity)		Own. % in Business Associated With	Effective Own. % in Applicant	

Total Shares Authorized	Total Shares Outstanding	Type of Shares Issued ☐ Preferred ☐ Common

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.

Click to Go to Page 4

OWNERSHIP STRUCTURE EXAMPLE

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

Associated Person	Title	Ownership	Effective Own.
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%

Click Here to Return to Previous Page

Name	Title	SSN/FEIN	Date of Birth	App Submitted?
JOHN Q. GAMER	PRESIDENT	123-45-6789	06/06/56	☑ YES ☐ NO
Address (city, state, zip): 2323 MOCKINGBIRD LANE, SAN FRANCISCO, CA 98000			Phone: (415) 555-1212	
Business Associated With (Parent business or sub-entity): ABC CASINO CORP.		Own. % in Business Associated With: 50.0%	Effective Own. % in Applicant: 50.0%	
Name	Title	SSN/FEIN	Date of Birth	App Submitted?
LOIS LANE	SHAREHOLDER	222-33-4444	12/03/48	☑ YES ☐ NO
Address (city, state, zip): 1616 COLFAX AVE., DENVER, CO 80222			Phone: (303) 555-2222	
Business Associated With (Parent business or sub-entity): ABC CASINO CORP.		Own. % in Business Associated With: 20.0%	Effective Own. % in Applicant: 20.0%	
Name	Title	SSN/FEIN	Date of Birth	App Submitted?
SAM SPADE	DIRECTOR	555-66-7777	09/14/63	☑ YES ☐ NO
Address (city, state, zip): 444 TROPICANA DR., LAS VEGAS, NV 89111			Phone: (702) 555-4444	
Business Associated With (Parent business or sub-entity): ABC CASINO CORP.		Own. % in Business Associated With: 0.0%	Effective Own. % in Applicant: 0.0%	
Name	Title	SSN/FEIN	Date of Birth	App Submitted?
DEF GAMING INC.	SHAREHOLDER	88-8888888		☐ YES ☑ NO
Address (city, state, zip): 2018 S. EVANSTON CT., AURORA, CO 80014			Phone: (303) 555-7879	
Business Associated With (Parent business or sub-entity): ABC CASINO CORP.		Own. % in Business Associated With: 30.0%	Effective Own. % in Applicant: 30.0%	
Name	Title	SSN/FEIN	Date of Birth	App Submitted?
JOE JONES	CEO	456-78-9012	10/10/50	☑ YES ☐ NO
Address (city, state, zip): 1881 REED ST., LAKEWOOD, CO 80214			Phone: (303) 555-1300	
Business Associated With (Parent business or sub-entity): DEF GAMING INC.		Own. % in Business Associated With: 50.0%	Effective Own. % in Applicant: 15.0%	
Name	Title	SSN/FEIN	Date of Birth	App Submitted?
GHI ENTERPRISES	SHAREHOLDER	88-9999999		☐ YES ☑ NO
Address (city, state, zip): 1717 17TH ST., STE. 100, DENVER, CO 80222			Phone: (303) 555-2456	
Business Associated With (Parent business or sub-entity): DEF GAMING INC.		Own. % in Business Associated With: 50.0%	Effective Own. % in Applicant: 15.0%	
Name	Title	SSN/FEIN	Date of Birth	App Submitted?
JOHN SMITH	OWNER	987-65-4321	04/16/55	☑ YES ☐ NO
Address (city, state, zip): 7018 S. COLORADO BLVD., ENGLEWOOD, CO 80215			Phone: (303) 555-1616	
Business Associated With (Parent business or sub-entity): GHI ENTERPRISES		Own. % in Business Associated With: 100.0%	Effective Own. % in Applicant: 15.0%	

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 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 entitites, 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

Click to Go to Page 5

Applicant's Printed Trade Name (DBA)

FINANCIAL HISTORY (Continued)

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

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	

Click to Go to Page 6

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

Click to Go to Page 7

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 (Must be signed in front of notary)	
Subscribed and affirmed before me in the county of _____, State of _____ (state), this _____ (day) day of _____ (month), 20_____ (year). _____ (Notary's official signature) (Notary Seal) _____ (Commission expiration date)	
Signature of Division of Gaming agent presenting this request	Date

Click to Go to Page 8

APPLICANT'S REQUEST TO RELEASE INFORMATION

TO: Leave Blank

FROM: (Applicant's Printed Name) _____

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
Printed Full Legal Name of Authorized Agent (Last, First, Middle)	Title
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

Form **8821**

(Rev. April 2014)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▸ **Information about Form 8821 and its instructions is at *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.**

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 (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	
COLORADO DIVISION OF GAMING 17301 W. COLFAX AVE, STE 135 GOLDEN, CO 80401	CAF No. PTIN Telephone No. 303-205-1300 Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

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.)
EMPLOYMENT, EXCISE	**940, 941, 943, 944, 945, 720, 11C**	2011-2015	NOT APPLICABLE
CORPORATE, S-CORP, PARTNERSHIP	1041, 1042, 1065, 1120, 1120S	2011-2015	NOT APPLICABLE
CIVIL PENALTY	NOT APPLICABLE	2011-2015	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 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 SIG**

Click Here to Print - Division of Gaming will only accept printed & signed forms. (No electronic files.)

Acrobat Exchange users, click here to save file. (Cannot save data in Acrobat Reader.)

Signature Date

Print Name Title (if applicable)

☐☐☐☐☐ PIN number for electronic signature

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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.*

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.*

**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.