



# WORKING EQUITATION SCHOOLING SHOW

Judge: Lidia Taylor/ IN

**THURSDAY SEPTEMBER 12TH - OUTDOOR HORSE ARENA**  
Following 2-Day Clinic Tuesday & Wednesday September 10th-11th



**\$300 PRIZE MONEY**

**OVERALL CHAMPION BUCKLES**  
**L1 • L2 • L3**



**CLOSING DATE AUGUST 28, 2024**

Post entries accepted on site or by EMAIL ONLY after closing date.

MAIL TO: Evelyn Huff - PO Box 1505, Alamogordo, NM 88310

EMAIL: [swqhahorseshow@gmail.com](mailto:swqhahorseshow@gmail.com)

Stay Tuned to [www.Statefair.ExpoNM.com](http://www.Statefair.ExpoNM.com) for Premium and Updates

More Info: Show Manager - Mariah Wilson (505) 803-3228

# NM State Fair 2024 General Horse Show Rules



Show Manager: Mariah Wilson 505-803-3228  
Show Secretary: Evelyn Huff @ [swqhahorseshow@gmail.com](mailto:swqhahorseshow@gmail.com)  
Stall Manager: Margie Billau 505-980-6806  
Hospitality/Horse Concierge: Kim Fay 505-730-0602  
Show Location: 300 San Pedro, Albuquerque, NM 87108 Gate 6



**Entries:** Pre-entry closing date is August 28, 2024. Office fee for entries postmarked/mailed by this date will be at pre-entry office fee of \$20. Post entries accepted only by EMAIL or in office to secretary only after closing date with office fee of \$30. Adding classes to a pre-entered horse will be \$5/class after closing date. Payment by check or Credit will not be required until check-in. Post entry WILL NOT BE ACCEPTED for dressage and western dressage. NO EXCEPTIONS. All other classes may be entered on site. Pre-entries are encouraged for expedited gate admissions and preferred stabling assignments. One horse per entry form. One form per breed entry. Please refer to the entry form for class fees. Entry confirmation will be sent to email on entry form for initial gate 6 access at move-in. Copies of horse registration papers and current membership cards must accompany entries for all owners and exhibitors. Stall Reservation form required with entries.

**Payment:** Checks payable to EXPO NM. You may send an entry by email without payment to secretary. Be aware of the secretary listed for your event. To obtain back number, each horse will need to submit health certificate (dated within 30 days) and leave an open check or credit card form. W-9 and liability form for every exhibitor must be completed before competing. Adult signature is required for minors. Bad checks and declined credit cards incur \$50/occurrence fee. Prize money will not be paid on outstanding accounts and bad debt will be reported to sanctioning organizations as well as state authority for collection. **You do not need to send payment with entry.**

**Check-In:** All entries will be assigned stalls when they enter Gate 6. There is a Horse Hut office that will greet you and show you your stall area. Please be prepared with your confirmation of entry and health papers to proceed to unloading. When your horses are settled, office in the indoor horse complex will check you in. Please refer to the New Mexico Livestock Board website for further requirements by state.

**Check-Out:** Health papers will be returned upon closing of account and proper payment completed at the end of the show in show office. Gate 6 attendants may verify your health papers upon departure. The health and safety of your horses is our top priority and these requirements will be enforced.

**Office:** Will be open 1 hour before the start of the competition daily and stay open at least 1 hour after final class. Check-in for groups of 6 or more are advised to contact the secretary for a time slot.

**Scratched/Added classes:** There is no refund on entries after the closing date without a vet certification of inability to show due to injury or illness. No refunds of any fees or classes after the closing date for any other reason accepted. Scratched classes will not be refunded. Classes may be added at the show for \$5/class post entry fee.

**Feed & Bedding:** Shavings and feed may be pre-ordered on entry form for \$11/bag to be ready at your stalls on arrival. Post entries/On-site orders are at show office. No outside shavings are allowed without veterinary certification of medical need.

**Arenas:** Indoor arena 117' x 250'. Outdoor arenas 125' x 264'. Footing is sandy loam in all arenas.

**Stall Assignments:** Pre-entered horses may request stall areas. We cannot guarantee those stalls will be available. Groups of horses or trainers should submit entries together to be stabled in a group with stall reservation form. Stalls may be occupied after 5pm the night before the event and must be vacated at the end of the day of show entered. Stalls will be assigned to all horses entered at \$25/night or day. Horses not using stalls must pay a grounds fee of \$25/night or day. Only one animal per stall. Tack rooms must be added to a horse's entry to reserve at the rate of \$25/night or day. The stall chart will be available at the Gate 6 entry Horse Hut. Kim Fay will be your concierge to assist in finding your assignments and getting you check-in efficiently upon arrival. **NEW MEXICO STATE FAIRGROUNDS IS NOT RESPONSIBLE FOR ANY ITEMS LEFT UNATTENDED.**

**Parking:** Designated unloading zones have a 45-minute limit. There is no parking in barn aisles or leaving trailers unhooked for any reason. Vehicle parking for exhibitors will be available, on a limited basis, in the Gate 6 area with parking pass. Each horse entered will include 1 parking pass and 2 admission tickets. Any additional passes and admissions will need to be purchased at the horse show office during check-in. Support vehicles during set up will need to purchase additional passes for show days. Entry for horse trailers and exhibitors is Gate 6 at the northwest corner of the grounds. This is south of Lomas on the east side on San Pedro (across from McDonald's). This is south of Lomas on the east side on San Pedro (across from McDonald's). You must turn RIGHT (drive north from Central). Gate 6 is open from 6am to 9pm daily. After hours arrivals/departures use Gate 3, which is further south on San Pedro at the Copper stop light.

**Trailer Parking:** There is no on-site trailer parking. The armory located at 600 Wyoming Blvd., Albuquerque, NM 87123 is a secure site for trailers to be unhooked while you show. Parking in lot at gate 6 is for passenger vehicles only. You may obtain trailer tags at the horse show office or at Gate 6 Horse hospitality Hut with matching serial numbers to your parking pass. Map is available at show

office. You have the option to show out of your hooked trailer by parking in the far east roping arena limited to daytime only and pay a grounds fee.

**Prize List Corrections/Changes:** The NM state Fair reserves to itself the final and absolute right to interpret these Competition Requirements, to fairly and impartially settle, determine all matters, questions and differences in regard thereto, or otherwise arising out of or connected with or incident to the Show, and the right to amend or add to these Competition Requirements as its judgments may determine. The NM State Fair reserves the right to cancel events or change scheduling if determined necessary. See each division for any specific or special Competition Requirements.

**Dogs:** No dogs are allowed in competition arenas or warm-up areas.

**Motorized Vehicles:** No golf carts or private motorized vehicles are allowed.

**Protective Headgear:** Any rider may wear protective headgear in any division or class without penalty from the judge. USEF strongly encourages all riders to wear protective headgear. It is the responsibility of the rider, parent, guardian, or trainer of the junior exhibitor to see that the headgear worn complies with safety standards and is properly fitted and in good condition.

**Prize Money & Awards:** Payouts will be issued to the exhibitor of the class within 30 days. W-9 and full account payment required for all entries. Buckles will be awarded onsite at the conclusion of each show. Ribbons will be awarded through 6<sup>th</sup> place. We encourage selfies at the NEW horse show back drop this year!

**Photographers:** Lauren Aston Photography and Morning Glory Studios will be covering arenas for competition photos. Both will have booths in the front foyer area and online galleries to view and purchase your winning moments.

**Sponsorships:** At least \$15,000 of guaranteed money will be awarded thanks to the NM State Fair! Added sponsor money will continue to be accepted for each division through August 28. Please consider sponsorship to add more money to your division. Sponsor forms are available on the Fair website. Arena Banner sponsorships are also available to show your support of this great event and get your business in front of a major public audience!

**Gate Calls:** The two-minute gate will be enforced. The gate will close two minutes after the first horse enters the ring or in cases with large classes taking more than two minutes, after the entry of the final horse in a continuous string of horses. If tack changes are necessary, it is the exhibitor's responsibility to notify the gate person and request a three-minute gate hold. Note: Due to unforeseeable problems with the mechanical devices, the paddock and barn calls over the PA system must be considered a COURTESY. It is the responsibility of the exhibitor to be sure that his/her horse is at the gate at the prescribed time.

**Refusal of Entry/Protest:** All decisions made by the Judge and/or Show Management are final and cannot be protested. Show Management reserves the right to ask any exhibitor to leave the show grounds for any reason including but not limited to unsportsmanlike like conduct, intoxication, and animal cruelty.

**Embrace:** This is a new format for the NM State Fair. Many local non-profit horse clubs and volunteers are working hard with the Fair Commission and Expo Staff to create a fun and safe event for all. Please help us to make this a great experience with kindness and patience. Horse showing is about FUN and you have a large audience of kids who want to be just like you when they grow up! We all represent the best of what the horse community has to offer. THANK YOU for supporting YOUR New Mexico State Fair Horse Department!



**HORSEMEN'S  
FEED & SUPPLY**



6903 4th St. NW, ABO. 505-345-2220  
(Just North of Osuna) www.dansboots.com



# NM State Fair 2024 Working Equitation Show Rules

Working Equitation Coordinator: *Sarah Porte* [ziaworkingequitation@gmail.com](mailto:ziaworkingequitation@gmail.com)

Judge/TD: *Lidia Taylor*/IN



**General Tack/Procedures:** This show will be conducted and judged in accordance with the United States Rules for Working Equitation, 2024 Rulebook Revision 7.2 <https://usawe.org/competitions/rules/>. It is the competitor’s responsibility to read and understand the rules prior to the competition. This is a schooling show, not recognized.

**Attire:** Riders must be correctly dressed and horses properly presented in accordance with the U.S. Rules for Working Equitation. Show Management may, at its discretion, bar any person or horse from entering the arena if not suitably presented.

**Levels:** A single horse and rider team is allowed to show in only one level. A horse may not be shown by more than two riders.

**Classes:** Each Class includes all trials for that Level/Division. Classes are \$125 each.

**Divisions:** Open and Youth will be offered at each Level below.



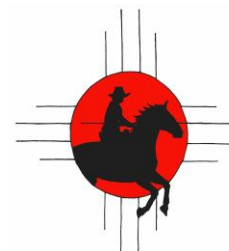
| Level               | Division(s) | Trials   |                  |       |
|---------------------|-------------|----------|------------------|-------|
|                     |             | Dressage | Ease of Handling | Speed |
| L1 – Introductory   | Youth, Open | Dressage | Ease of Handling |       |
| L2 – Novice A       | Youth, Open | Dressage | Ease of Handling | Speed |
| L3 – Novice B       | Youth, Open | Dressage | Ease of Handling | Speed |
| L4 – Intermediate A | Open        | Dressage | Ease of Handling | Speed |
| L5 – Intermediate B | Open        | Dressage | Ease of Handling | Speed |

**Posting/Schedule:** The **order of go** for each trial will be posted no later than 2 hours prior to the start of the trial. **Course maps** for EOH and Speed will be posted no later than 2 hours prior to the start of each trial.

**Prizes/Payout:** Overall Champion in L1, L2, and L3 will receive buckles. Open and Youth are eligible at these levels. \$100 Prize money to the highest score in Dressage and \$100 to highest score in Ease of handling trials. \$100 prize money to the fastest Speed trial score. Additional added prize money and gifts may be added by sponsorships! Ribbons for 1<sup>st</sup> through 6<sup>th</sup> place in all levels and trials. Champion and Reserve Champion ribbons for L4 and L5 overall.

**Thank you to our Sponsors!**

**Thank you to Zia Working Equitation!**





**NM State Fair 2024**  
**Working Equitation Clinic Entry**  
**Clinician: Lidia Taylor**



**September 10-11 2024-Outdoor Horse Arena**

|   |  |
|---|--|
| Rider Name  |  |
| Horse Name  |  |
| Mailing Address   |  |
| Contact Phone Number  |  |
| Email Address   |  |
| Two Day Working Equitation Clinic Fee<br>May Pay on Site Check or CC<br><b>\$350 Clinic Only</b><br>\$50 Discount for riders who register for Clinic AND show |  |
| Please briefly describe your riding experience and your horse's training/experience level   |  |
| What level of working equitation instruction do you desire?   | ___ Level 1 (walk/trot) ___ Level 2 ___ Level 3<br>___Other: |

- Please attach Liability Form with Clinic Entry and Stall Reservation form. If you are Also showing in the Show on September 12<sup>th</sup>, only 1 stall reservation form for both clinic and show is necessary



# 2024 NM State Fair Working Equitation Show Entry Form



One Horse/Rider Per Form

## Exhibitor:

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone(\_\_\_\_\_) \_\_\_\_\_ Email \_\_\_\_\_

**\*\*\*Confirmation Email for Expedited Gate Entry for pre-entries\*\*\***

ZWEC# \_\_\_\_\_ AZWED # \_\_\_\_\_

Date of Birth \_\_\_\_\_ Open Youth

## Horse:

Name \_\_\_\_\_ DOB \_\_\_\_\_ COLOR \_\_\_\_\_

BREED \_\_\_\_\_

Owner Name \_\_\_\_\_ Phone \_\_\_\_\_

Email \_\_\_\_\_

### Level Entered

*All Entries Must include:*

- Entry Form
- W-9
- Stall Reservation Form
- Liability Signed

### **ENTRIES CLOSE – August 28, 2024**

***Post Entries Accepted: On-Site or Submitted  
AFTER Closing Date MUST BE EMAILED.***

**Make Checks payable to: EXPO NM upon check-in or CC**

**Mail to:** Evelyn Huff, PO Box 1505, Alamogordo, NM  
88310

**EMAIL (Preferred):** swqhahorseshow@gmail.com

Reserve your room at the Hampton Inn  
2300 Carlisle for special show rate of \$91/night  
(505) 837-9300



### **Show Class Fees**

Classes \$125/class \$ \_\_\_\_\_

Class Includes all trials in 1 Division  
Youth & Open Divisions offered

**Total Class Fees** \$ \_\_\_\_\_

### **Stall Fees**

\_\_\_\_ Box Stalls \$25/Night \$ \_\_\_\_\_

\_\_\_\_ Haul-In (no stall use)/\$25/Day \$ \_\_\_\_\_

\_\_\_\_ Tack Stalls @ \$25/Night \$ \_\_\_\_\_

\_\_\_\_ Bags of shavings @\$11/Bag \$ \_\_\_\_\_

### **Mandatory Fees**

\_\_\_\_ Office Fee \$20 (Before 8/28) \$ \_\_\_\_\_

\_\_\_\_ Office Fee \$30 (After 8/28) \$ \_\_\_\_\_

\_\_\_\_ Equipment Fee \$10/Horse \$ 10

### **Other Fees**

\_\_\_\_ Sponsorship \$ \_\_\_\_\_

**TOTAL FEES DUE** \$ \_\_\_\_\_

**Office use** \_\_\_\_\_

Check or CC \_\_\_\_\_

Post Mark Date \_\_\_\_\_



## Stall Reservation Form

Horse Name \_\_\_\_\_  
Owner Name \_\_\_\_\_  
Responsible Party Name/Contact @ Show \_\_\_\_\_/  
Date of Arrival \_\_\_\_\_ Date of Departure \_\_\_\_\_  
Event Attending \_\_\_\_\_  
Preferred Barn/Location \_\_\_\_\_  
Stabling with (Trainer/other exhibitors) \_\_\_\_\_

### This Horse:

\_\_\_\_\_ Stalls (\$25/Night)  
\_\_\_\_\_ Tacks (\$25/Night)  
\_\_\_\_\_ Bags of Shavings (\$11/bag if Class ordered with entries)  
\_\_\_\_\_ Grounds Fee (\$25/Horse/Day) If not using a Stall

- Charges will be added to your show bill with the Horse Show Office. No pre-payment required.
- Open Check or Credit Card must be on file to get your back number/compete/participate.
- Stall Charts will be available at Gate 6 Horse Hospitality Hut.

**Stall Manager: Margie Billau 505-980-6806**

**Show Manager Mariah Wilson 505-803-3228**

# WAIVER AND RELEASE OF LIABILITY, ASSUMPTION OF RISK AND INDEMNITY AGREEMENT

For and in consideration of New Mexico State Fair, dba Expo NM (“Expo”) allowing me, the undersigned, to participate in any capacity (including as a rider, driver, handler, vaulter, longeur, lessee, owner, agent, coach, official, trainer or volunteer) in both sanctioned/non-sanctioned, licensed or approved event or activity, including but not limited to equestrian clinics, practices, shows, competitions and related or incidental activities of the Equine Events (“Events”); I, for myself, and on behalf of my spouse, children, heirs and next of kin, and any legal and personal representatives, executors, administrators, successors,, and assigns, hereby agree to and make the following contractual representations pursuant to this Agreement (“Agreement”):

**A. RULES AND REGULATIONS:** I hereby agree to be bound and abide by the rules, regulations, and policies of Expo as published in the Premium Book and on the website at [www.statefair.exponm.com](http://www.statefair.exponm.com), as amended from time to time.

**B. ACKNOWLEDGMENT OF RISK:** I knowingly, willingly, and voluntarily acknowledge the inherent risks associated with the sport of equestrian and know that horseback riding and related equestrian activities are inherently dangerous, and that participation in any Event involves risks and dangers including, without limitation, the potential for serious bodily injury (including broken bones, head or neck injuries), sickness and disease (including communicable diseases), trauma, pain & suffering, permanent disability, paralysis and death; loss of or damage to personal property (including my mount & equipment) arising out of the unpredictable behavior of horses; exposure to extreme conditions and circumstances; accidents involving other participants, event staff, volunteers or spectators; contact or collision with other participants and horses, natural or manmade objects; adverse weather conditions; facilities issues and premises conditions; failure of protective equipment (including helmets); inadequate safety measures; participants of varying skill levels; situations beyond the immediate control of the Event organizers and competition management; and other undefined, not readily foreseeable and presently unknown risks and dangers (“Risks”).

**EQUINE ACTIVITY LIABILITY ACT WARNING:**

CAUTION: HORSEBACK RIDING AND EQUINE ACTIVITIES CAN BE DANGEROUS. RIDE AT YOUR OWN RISK.

**Under the laws of most States, an equine activity sponsor or equine professional is not liable for any injury to, or the death of, a participant in equine activities resulting from the inherent risks of equine activities.**

**C. ASSUMPTION OF RISK:** I understand that the aforementioned Risks may be caused in whole or in part or result directly or indirectly from the negligence of my own actions or inactions, the actions or inactions of others participating in the Events, or the negligent acts or omissions of the Released Parties defined below, and I hereby voluntarily and knowingly assume all such Risks and responsibility for any damages, liabilities, losses, or expenses that I incur as a result of my participation in any Events. I also agree to be responsible for any injury or damage caused by me, my horse, my employees or contractors under my direction and control at any Event.

**D. WAIVER AND RELEASE OF LIABILITY, HOLD HARMLESS AND INDEMNITY:** In conjunction with my participation in any Event, I hereby release, waive and covenant not to sue, and further agree to indemnify, defend and hold harmless the following parties: New Mexico State Fair, Expo NM, Recognized Affiliate Associations, Members, Event participants (including athletes/riders, coaches, trainers, judges/officials, and other personnel), the Event owner, licensee, and competition managers; the promoters, sponsors, or advertisers of any Event; any charity or other beneficiary which may benefit from the Event; the owners, managers, or lessors of any facilities or premises where an Event may be held; and all directors, officers, employees, agents, contractors, and volunteers of any of the aforementioned parties (**Individually and Collectively, the “Released Parties” or “Event Organizers”**), with respect to any liability, claim(s), demand(s), cause(s) of action, damage(s), loss, or expense (including court costs and reasonable attorney fees) of any kind or nature (“**Liability**”) which may arise out of, result from, or relate in any way to my participation in the Events, including claims for Liability caused in whole or in part by the negligent acts or omissions of the Released Parties.

**E. COMPLETE AGREEMENT AND SEVERABILITY CLAUSE:** This Agreement represents the complete understanding between the parties regarding these issues and no oral representations, statements or inducements have been made apart from this Agreement. If any provision of this Agreement is held to be unlawful, void, or for any reason unenforceable, then that provision shall be deemed severable from this Agreement and shall not affect the validity and enforceability of any remaining provisions.

**I HAVE CAREFULLY READ THIS DOCUMENT IN ITS ENTIRETY, UNDERSTAND ALL OF ITS TERMS AND CONDITIONS, AND KNOW IT CONTAINS AN ASSUMPTION OF RISK, RELEASE AND WAIVER FROM LIABILITY, AS WELL AS A HOLD HARMLESS AND INDEMNIFICATION OBLIGATIONS.**

**By signing below,** I (as the participant or as the Parent/Legal Guardian of the minor identified below) hereby accept and agree to the terms and conditions of this Agreement in connection with my (or the minor’s) participation in any Event. If, despite this Agreement, I, or anyone on my behalf or the minor’s behalf, makes a claim for Liability against any of the Released Parties, I will indemnify, defend and hold harmless each of the Released Parties from any such Liabilities as the result of such claim.

**The parties agree that this agreement may be electronically signed. The parties agree that the electronic signatures appearing on this agreement are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.**

|  |                                 |                   |
|--|---------------------------------|-------------------|
| Owner <b>** Mandatory Must be Adult</b>                                | Print Name                      | **Adult Signature |
| Trainer or Custodian of horse @ show <b>** Mandatory Must be Adult</b> | Print Name                      | **Adult Signature |
| Rider 1 <b>** Mandatory Must be Adult</b>                              | Print Name                      | **Adult Signature |
| Rider 2 <b>** Mandatory Must be Adult</b>                              | Print Name                      | **Adult Signature |
| Rider 3 <b>** Mandatory Must be Adult</b>                              | Print Name                      | **Adult Signature |
| Print Minor Name Here  | Print Parent/Guardian Name Here | **Adult Signature |
| Print Minor Name Here  | Print Parent/Guardian Name Here | **Adult Signature |

**\*\*\*\*\* EMERGENCY PHONE NUMBER FOR EXHIBITOR**

**MUST BE SIGNED IN AT LEAST 3 PLACES BY ADULTS ONLY**



# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give form to the requester. Do not send to the IRS.**

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

|  |           |   |  |  |
|--|-----------|---|--|--|
| Print or type.<br>See Specific Instructions on page 3. | <b>1</b>  | Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)   |  |  |
|  | <b>2</b>  | Business name/disregarded entity name, if different from above.   |  |  |
|  | <b>3a</b> | Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.<br><br><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><br><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .<br><b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.<br><br><input type="checkbox"/> Other (see instructions) _____ | <b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____<br><br>(Applies to accounts maintained outside the United States.) |  |
|  | <b>3b</b> | If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/>   |  |  |
|  | <b>5</b>  | Address (number, street, and apt. or suite no.). See instructions.  | Requester's name and address (optional)  |  |
|  | <b>6</b>  | City, state, and ZIP code   |  |  |
|  | <b>7</b>  | List account number(s) here (optional)  |  |  |

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

|  |   |   |   |   |  |
|--|---|---|---|---|--|
| <b>Social security number</b>  |   |   |   |   |  |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table> |   | - |   | - |  |
|  | - |   | - |   |  |
| <b>or</b>  |   |   |   |   |  |
| <b>Employer identification number</b>  |   |   |   |   |  |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 90%; border: 1px solid black; height: 20px;"></td> </tr> </table>  |   | - |   |   |  |
|  | - |   |   |   |  |

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

|                  |                          |      |
|------------------|--------------------------|------|
| <b>Sign Here</b> | Signature of U.S. person | Date |
|------------------|--------------------------|------|

## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they