

**SUBSTITUTE FORM W-9  
REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION**

Do not send to the IRS

**PERSONAL OR BUSINESS INFORMATION**

**LEGAL NAME**

(As registered with the IRS)

INDIVIDUAL: Enter FIRST and LAST name exactly as it appears on your Social Security Card

SOLE PROPRIETORSHIPS: Enter the OWNER'S NAME - Enter the business name on the next line

ALL OTHER ENTITY'S: Enter the name of the owner of the EIN or SSN exactly as originally registered with the IRS

**BUSINESS NAME**

If Doing Business As (DBA) or business name of Sole Proprietorship

**CHECK APPROPRIATE BOX FOR FEDERAL TAX CALCULATION**

Individual/Sole Proprietor     C Corporation     S Corporation     Partnership     Trust/Estate

Limited Liability Company - Select the tax classification below

C Corporation     S Corporation     Partnership

Other

Exempt Payee

**PERMANENT ADDRESS**

P.O. Box or Street Address

City, State, and Zip Code

**JOCKEY INFORMATION**

**DATE OF BIRTH**

**LOCAL ADDRESS**

**LOCAL TELEPHONE**

P.O. Box or Street Address

**AGENT**

City, State, and Zip Code

**COMM. LICENSE NO**

**MEMBER JOCKEY GUILD**

J.B.A.

NON-MEMBER

**PART I - TAXPAYER IDENTIFICATION NUMBER**

The TIN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a number, see How to get a TIN on page 3.

**EMPLOYER IDENTIFICATION NUMBER (TIN)**

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**SOCIAL SECURITY NUMBER**

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**PART II - CERTIFICATION**

Under penalties of perjury, I certify that:

1. The number show on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because : (a) I am exempt from backup withholding, or (b) I have not been notified by the 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
3. I am a U.S. citizen or other U.S. person (defined below).

**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 cause 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 on page 4.

Sign Here

Date

**GENERAL INSTRUCTIONS (Section references are to the Internal Revenue Code unless otherwise noted.)**

**Definition of a U.S. Person.** For federal tax purposes, you are considered a U.S. Person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of the income from such business. Further, in certain cases where a form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.