HUNTER/ JUMPER HORSE SHOW

SUNDAY, SEPTEMBER 13, 2026

Judge: Josh Schildroth

$1000 PROGRESSIVE HUNTER DERBY • $1000 GAMBLERS CHOICE

CHAMPION BUCKLES

INDOOR HORSE ARENA • OPEN SCHOOLING – SATURDAY PM • CHAMP/RES GARLANDS

CLOSING DATE SEPTEMBER 1, 2026

POST ENTRIES WILL ONLY BE ACCEPTED ON SITE OR ONLINE AFTER CLOSING DATE.
MAIL TO: NMSF SHOWS 6414 LAGUNITAS RD SW, ALBUQUERQUE, NM 87105
EMAIL:NMHORSESHOWS@GMAIL.COM
HORSE DEPT. MANAGER • MARIAH WILSON • 505-803-3228
ONLINE ENTRIES: HTTPS://NMSTATEFAIR.HORSESPOT.NET/SHOWS
NM STATE FAIR: WWW.STATEFAIR.EXPONM.COM
UPDATES ON FACEBOOK: WWW.FACEBOOK.COM/SHARE/G/151ZP5N6G8Y

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NM State Fair 2026 General Horse Show Rules

Horse Department Manager: Mariah Wilson
505-803-3228 NMHorseshows@gmail.com
Show Secretary: Lisa Benavidez JBella67@outlook.com
Stall Manager/Horse Hospitality: Tammy Eldred 505-274-4774
Show Location: 300 San Pedro, Albuquerque, NM 87108 Gate 6

Entries: Pre-entry closing date is September 1, 2026. All entries will be online at NMStateFair.Horsespot.net. There are no post entry fees for online entries. Payment by check or credit card will not be required until check-in. Pre-entries are encouraged for expedited gate admissions and preferred stabling assignments. Cattle, Dressage, and Western Dressage will require entries by Closing date of August 25, 2026. All Entries pay Office fee per Exhibitor/Horse as designated by each show's specified rules and entry requirements. Pre-ordered shavings by closing date will be at your stalls on arrival. PRE-ENTRIES online are ENCOURAGED! No need to print entry form. Any signature pages can be completed at check-in or with online signature. All entry requirements can be done with the new online platform! Coggins and health certificates can also be uploaded on Horsespot.

Payment: Checks payable to EXPO NM or valid credit card required upon arrival to receive back number. You may send entry by email without payment to the secretary or go completely through the online entry platform with Horse Spot. You do not need to use a credit card to confirm your online entry! To obtain back number, each horse will need to submit health certificate (dated within 30 days), leave an open check or credit card form, and liability waiver for all participants. Adult signature is required for minors. Bad checks and declined credit cards incur $50/occurrence fee.

Check-In: All entries will be assigned stall or designated parking for trailer-in when they enter Gate 6. There is a Horse Hut office attendant that will greet you and guide you to your stall area. When your horses are settled, the south office in the indoor horse complex will check you in. Please refer to the NMLB website for further requirements by State. On Site/post entries are accepted for all shows EXCEPT Cattle, Dressage, and Western Dressage.

Check-Out: Health papers (if not uploaded) will be returned upon departure and proper payment form verified at the end of the show. Checks must be signed and open to participate or complete credit card authorization form on file. You will be emailed a full statement with results within 5 days of your event with completed charges. CLOSED CHECKS WILL NOT BE ACCEPTED. Your check will be filled out only after results and full event financial review has been completed, within 5 days.

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. Please call Lisa Benavidez 505-916-6634.

Scratched/Added classes: Entries will only be charged for classes they participate in and may add or scratch during the show through the HorseSpot.net platform with no penalty. Exception: Dressage, Western Dressage and Cattle classes.

Feed & Bedding: Shavings and feed may be pre-ordered on entry form/online entry for $12/bag. Orders for shavings can be added to your pre-entry or purchased through the show office or HorseSpot. 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 contact Tammy Eldred for group stabling 505-274-4774. Stalls may be accessed after 5pm the night before the event and must be vacated at the end of the day of show entered (considered 1 stall). 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 and not included with $30 base office fee. The stall chart will be available at the Gate 6 entry Horse Hut. All horses must pay for a stall or Trailer-In fee. Day tripper parking in East outdoor Roping pen on limited basis and not guaranteed. No parking in front of stalls is allowed unless actively loading or unloading. NO UNHOOKED trailers in front of stalls. ***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 parking passes and/or admissions passes 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. The 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). 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. Only right-hand turns are possible during the State Fair (traveling north on San Pedro. The only exception is Saturday September 12th during the parade on Central.

Trailer Parking: There is no on-site (unhooked) 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 the lot at gate 6 is for passenger vehicles only. You may obtain parking passes for the off-site parking at the horse show office. Maps are available at show office. Limited parking is available for day trip haul-in for shows in the far East Roping arena for fully-hitched exhibitors only.

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 Exhibitor may wear protective headgear in any division or class without penalty from the judge. USEF strongly encourages all Exhibitors to wear protective headgear. It is the responsibility of the Exhibitor, 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/Awards will be awarded onsite at the conclusion of each show. **Winners must pick up all awards, or they will be forfeited and awarded to the next eligible winner. We will not ship awards.** Ribbons will be awarded through 6th place. HorseSpot will be tracking results and rankings as the shows take place!

Photographers: Lauren Aston Photography will be covering arenas for competition photos. Online galleries are available to view and purchase your winning moments.

Sponsorships: Expanded Awards in this division are all thanks to local support and sponsorships. Sponsor forms are available on the NM State Fair website. Arena Banner sponsorships are also available to show your support for this great event and get your business in front of a major public audience! Contact NMHorseshows@gmail.com for additional forms.

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 are considered 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.

Enter Online/Signature Pages/Upload Horse Papers/Health Certs

NMStateFair.Horsespot.net

Check your results, rankings, entry info, updates, add/scratch classes, and more!

NM State Fair 2026 H/J Rules

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Show Secretary: Lisa Benavidez JBella67@outlook.com
Stall Manager/Horse Hospitality: Tammy Eldred 505-274-4774
Show Location: 300 San Pedro, Albuquerque, NM 87108 Gate 6
Judge: Josh Schildroth

Class Fees are listed on the schedule with each class.

Schooling will be open in the Indoor Horse Arena on Saturday, September 12th at the conclusion of 4-H show. Estimated time of 4:00pm.

Champion/Reserve Neck Ribbons for each Hunter height division. The champion of each division also gets Buckle. There are 6 Hunter divisions (Cross rails through 3'0").

$1000 Progressive Hunter Derby (Class 9) will have a $1000 guaranteed payout with sliding scale up to six places. Riders may compete on as many different horses/heights as they want. Horses may only enter one Derby height. Each entry form is per horse. Therefore, only one Derby in class 25 allowed per horse. There will be a Buckle to the highest scoring Junior and Amateur for the Derby.

Cross Rail Jumper Classes are Clean Round Blue Ribbon classes.

$1000 Gambler's Choice Fence heights will be .80m to 1.0m. Each obstacle is assigned a point value based on its difficulty. Riders may jump any obstacle in any order within the allowed time, earning the designated points for each obstacle successfully cleared. Obstacles may be jumped only once each direction. The goal is to accumulate the highest number of points within the time allowed. At the end of the round, riders may attempt the Joker Fence-a higher-risk, higher-reward jump that offers additional points but deducts those same points if knocked down. Placings are determined by total points earned. In the case of a tie, time will be used as deciding factor. Buckle to winner! Payout scales to be determined by entries.

2026 Payout Scale Per Class with Entries
Hunter/Jumper classes excluding Progressive Derby placing & Gambler's Choice
Hunter Rounds are each a "class" for Payout
Payout Based on Judge: Josh Schildroth

# Entries in Class	1st Place	2nd Place	3rd Place	4th Place
1	$10			
2	$20	$20		
3	$30	$20	$10	
4+	$40	$30	$20	$10

Thank You
Equipment
Sponsors

State Fair Show Schedule
Hunter/Jumper Horse Show

Sunday September 13, 2026

Indoor Horse Arena 8am-Hunters

1. Cross Rail 18" Hunters
   a. Over Fences A $20
   b. Over Fences B $20
   c. Under Saddle Walk/Trot $20
2. 2'0" Hunters
   a. Over Fences A $20
3. 2'0" Hunter Hack $20
   b. Over Fences B $20
   c. Under Saddle $20
4. 2'3" Hunters
   a. Over Fences A $20
   b. Over Fences B $20
   c. Under Saddle $20

9. $1000 Progressive Hunter Derby 2'3" $50

5. 2'6" Hunters
   a. Over Fences A $20
6. 2'6" Hunter Hack $20
   b. Over Fences B $20
   c. Under Saddle $20

9. $1000 Progressive Hunter Derby 2'6" $50

7. 2'9" Hunters
   a. Over Fences A $20
   b. Over Fences B $20
   c. Under Saddle $20

9. $1000 Progressive Hunter Derby 2' 9" $50

8. 3'0" Hunters
   a. Over Fences A $20
   b. Over Fences B $20
   c. Under Saddle $20

9. $1000 Progressive Hunter Derby 3'0" $50

1 Hour Reset/Warm-up
Not Before 12pm Start

Indoor Horse Arena-Jumpers

10. Cross Rails Jumpers Table II $25
11. Cross Rails Jumpers Table II $25
12. 0.65m Jumpers 2.b $25
13. 0.65m Jumpers 2.1 $25
14. 0.70m Jumpers 2.b $25
15. 0.70m Jumpers 2.1 $25
16. 0.80m Jumpers 2.b $25
17. 0.80m Jumpers 2.1 $25
18. 0.90m Jumpers 2.b $25
19. 0.90m Jumpers 2.1 $25
20. 1.0m Jumpers 2.b $25
21. 1.0m Jumpers 2.1 $25
22. 1.10 Jumpers 2.b $25
22. $1000 Gambler's Choice $50

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2026 NM State Fair Horse Show Entry Form

One Horse Per Form/One Form Per Breed Show

	Horse's Name			Reg. No.			DOB MM/DD/YY		
	Breed			Color			Sex		

Rider 1	Classes									TOTAL FEES
										$
Name			DOB MM/DD/YY		Amateur Certificate Yes No		Youth Yes No		Relationship to Owner	
AQHA#	PtHA#	APHA#	PHBA#		ABRA#		ApHC#		SS#	
Address			City		State		Zip			
Rider 2	Classes									TOTAL FEES
										$
Name			DOB MM/DD/YY		Amateur Certificate Yes No		Youth Yes No		Relationship to Owner	
AQHA#	PtHA #	APHA#	PHBA#		ABRA#		ApHC#		SS#	
Address			City		State		Zip			
Rider 3	Classes									TOTAL FEES
										$
Name			DOB MM/DD/YY		Amateur Certificate Yes No		Youth Yes No		Relationship to Owner	
AQHA#	PtHA#	APHA#	PHBA#		ABRA#		ApHC#		SS#	
Address			City		State		Zip			

OWNER INFORMATION **Owner name as it appears on registration papers/purchase contract**

Name _____
AQHA#_____ PtHA#_____ABRA# _____
PHBA#_____ APHA#_____ApHC#_____
Current Address_____ Phone_____
City _____ ST _____Zip_____
Email _____

TRAINER INFORMATION **(must be filled out, if there is no trainer, the ADULT responsible for the horse at the show)**

Name _____
Address_____ Phone _____
City_____ST _____Zip_____
Email _____

All Signatures may be done at check-in

○ Entry Form ○ W-9 ○ Liability Signed

Show Class Fees

See Schedule $ _____

Total Class Fees $ _____

Stall Fees

____ Box Stalls $25/Night $ _____
_____ Haul-In (no stall use)/$25/Day $ _____
____ Tack Stalls @ $25/Night $ _____
____ Bags of shavings @$12/Bag $ _____

Mandatory Fees

____Office Fee $30 $ _____

Other Fees

____ Sponsorship $ $_____

TOTAL FEES DUE $_____

ENTRIES CLOSE – September 1 2026

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

Make Checks payable to: EXPO NM upon check-in or CC
Save the paper! Enter all Online!

NMStateFair.Horsespot.net

EMAIL: NMHorseshows@gmail.com

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 Exhibitor, 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, 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/Exhibitors, 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.

wner ** **Mandatory Must be Adult**	rint ame	*Adult ignature
rainer or Custodian of horse @ show ** **Mandatory Must be Adult**	rint ame	*Adult ignature
xhibitor 1 ** **Mandatory Must be Adult**	rint ame	*Adult ignature
xhibitor 2 ** **Mandatory Must be Adult**	rint ame	*Adult ignature
xhibitor 3 ** **Mandatory Must be Adult**	rint ame	*Adult ignature
rint Minor ame Here	rint Parent/Guardian Name Here	*Adult ignature
rint Minor ame Here	rint Parent/Guardian ame Here	*Adult ignature
***** **EMERGENCY PHONE NUMBER FOR EXHIBITOR**		
MUST BE SIGNED IN AT LEAST 3 PLACES BY *ADULTS ONLY* **Breed Membership is not required for Parents/Guardians signing for minors.**		

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *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. See ***Specific Instructions*** on page 3.

1 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.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: 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.

☐ Other (see instructions)

3b 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 . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 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.

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.

Social security number

___ – ___ – ____

or

Employer identification number

__ – _____

Part II Certification

Under penalties of perjury, I certify that:

1. 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
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 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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.

Sign Here | **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*.

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