



63rd Annual Polk County Youth Rodeo

July 10-13, 2024 7 PM Nightly

Barney Wiggins Arena, 101 Fair Street, Livingston, TX 77351

Entry Deadline June 21, 2024 No Entries accepted without payment and all required forms.

Entries received after June 21, 2024 add \$100 Late Fee. Must be in Rodeo Secretary's hand by June 28th, 2024 5:00 PM No Exceptions!

Entries with Credit Card payments may be emailed to PCYRA-SEC@hotmail.com Entry Blank Draw will be posted at www.PCYRATX.net on July 5th



Contestant's Name: _____ Phone: _____ Email Address: _____

Address: _____ Age _____ (as of 1-1-24)

City, State, Zip : _____ Date of Birth : _____

Parent/Guardian Name: _____ Are you moving up an age group? ☐ YES ☐ NO

Must move up in ALL EVENTS

\$10,500 Added Money

Contestants may move up an age group but must do so in all events PLEASE CHECK THE EVENTS YOU WISH TO ENTER

SENIOR BOYS 16-19		SENIOR GIRLS 16-19	
Breakaway Roping	\$50+\$15	Breakaway Roping	\$50+\$15
Chute Dogging	\$50+\$15	Cloverleaf Barrels	\$50
Mugging Ribbon Roping	\$50+\$15	Goat Tying	\$50+\$15
Tiedown Roping	\$50+\$15	Pole Bending	\$50
JUNIOR BOYS 13-15		JUNIOR GIRLS 13-15	
Breakaway Roping	\$50+\$15	Breakaway Roping	\$50+\$15
Chute Dogging	\$50+\$15	Cloverleaf Barrels	\$50
Mugging Ribbon Roping	\$50+\$15	Goat Tying	\$50+\$15
Tiedown Roping	\$50+\$15	Pole Bending	\$50
INTERMEDIATE BOYS 9-12		INTERMEDIATE GIRLS 9-12	
Breakaway Roping	\$50+\$15	Breakaway Roping	\$50+\$15
DbI Mugging Roping	\$50+\$15	Cloverleaf Barrels	\$50
Goat Tying	\$50+\$15	Goat Tying	\$50+\$15
Mugging Ribbon Roping	\$50+\$15	Pole Bending	\$50
PEE WEE BOYS 8 & Under		PEE WEE GIRLS 8 & Under	
Breakaway Roping	\$50+\$15	Cloverleaf Barrels	\$50
Cloverleaf Barrels	\$50	Goat Ribbon Pulling	\$50+\$15
Goat Ribbon Pulling	\$50+\$15	Pole Bending	\$50
Straightaway Barrels	\$50	Straightaway Barrels	\$50

***ENTRY FEES \$50 per EVENT +\$15 Stock Charge ***

TEAM ROPING

\$\$ JACKPOT EVENT \$\$		NO POINTS	ADDED MONEY
May enter 5 times, each team must be different			
\$50 per PERSON + \$7.50 Stock Charge per Person			
HEADER		HEELER	
	1		
	2		
	3		
	4		
	5		
Circle choice of night		WED	THUR FRI SAT

CONTESTANTS WILL BE ENTERED IN 3 NIGHTLY DRAWINGS

\$200 Each

In Memory of James Bergman

Rodeo Secretary: Rhonda Barton: 409-429-3627

Asst Rodeo Secretary: Debbie Oliver: 936-328-3002

NIGHT YOU PREFER TO RIDE

No Guarantees

___ Wed - July 10 ___ Thurs - July 11
___ Fri - July 12 ___ Sat - July 13

Amount Due with this entry:

Entry Fees	\$ _____
Office Charge	\$ 25.00
Late Fee After June 21, \$100	\$ _____
Credit Card Fee add 4% to above Total	\$ _____
Total Amount Due	\$ _____

Paid To: Polk Co Youth Rodeo

Cash _____ Money Order _____ Check _____ Credit Card _____

Checks must include Driver's License and Date of Birth

Credit Card Information

NAME ON CARD _____ Exp _____ CVC _____
Card Number _____ Zip Code _____

Please review PCYRA Rule Sheet

I am entering my Minor Child into the Polk County Youth Rodeo. I agree that

I am providing all Documents Required with this entry. I understand and agree with everything in this packet.

Signature of Parent/Guardian

Signature of Contestant 18 & Over

MAIL ENTRIES TO:

PCYRA, Inc, Attn Rodeo Secretary

P O Box 7

Livingston, Texas 77351

ALL ENTRIES MUST INCLUDE:

1. Fully Complete Entry form
2. Entry Fees
3. Copy of Birth Certificate
4. Completed and signed W-9
5. Release of Liability Statement
6. Copy of negative coggins

\$10,500 ADDED MONEY
34 EVENT BUCKLES &
All Around Boy & Girl Saddle Certificates

JR WORLD FINAL QUALIFIER ENTRY BLANK ON NEXT PAGE

Payouts Based on

Number of Contestants in each event

# of Contestants	Places	% Payoff
1- 6	1	100
7- 12	2	60, 40
13-18	3	50,30,20
19-24	4	40,30,20,10
25-30	5	30,25,20,15,10
31 & Over	6	29,24,19,14,9,5



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Entries with Credit Card payments may be emailed to PCYRA-SEC@hotmail.com Entry blank draw will be posted at www.PCYRATX.net on July 5, 2024

Contestant's Name: _____ Phone: _____

Address: _____ Age _____ (as of 1-1-24)

City, State, Zip : _____ Date of Birth : _____

Parent/Guardian Name: _____ Email: _____

PLEASE CHECK THE EVENTS YOU WISH TO ENTER

Bareback Riding

Age Group



_____	6-9	\$100
_____	10-11	\$100
_____	12-13	\$100
_____	14-15	\$100
_____	16-18	\$100

Saddle Bronc

Age Group

_____	6-9	\$100
_____	10-11	\$100
_____	12-13	\$100
_____	14-15	\$100
_____	16-18	\$100



Bull Riding

Age Group



_____	10-11	\$100
_____	12-13	\$100
_____	14-15	\$100
_____	16-18	\$100

\$100 entry fee includes \$35.00 Stock Charge
Remaining \$65 Jackpotted
Jackpot will be split 60%-40%

Rodeo Secretary: Rhonda Barton 409-429-8627

Asst Secretary: Debbie Oliver 936-328-3002

Stock Contractor
Branded for Christ Rodeo and Livestock

NIGHT YOU PREFER TO RIDE

No Guarantees

_____ Fri - Jul 12

_____ Sat - July 13

Amount Due with this entry:

Entry Fees from Form	\$ _____
Office Charge	\$ 25.00
Late Fee After June 21, 2024 \$100	\$ _____
Credit Card Fee add 4% to above Total	\$ _____
Total Amount Due	\$ _____

Paid To: Polk Co Youth Rodeo

Cash _____ Money Order _____ Check _____ Credit Card _____

Checks must include Driver's License and Date of Birth

Credit Card Information

NAME ON CARD _____ Exp _____ CVC _____

Card Number _____ Zip Code _____

Please review PCYRA Rule Sheet

I am entering my Minor Child into the Polk County Youth Rodeo. I agree that

I am providing all Documents Required with this entry. I understand and agree
with everything in this packet.

Signature of Parent/Guardian

Signature of Contestant 18 & Over

ALL ENTRIES MUST INCLUDE:

1. Fully Complete Entry Form
2. Entry Fees
3. Copy of Birth Certificate
4. Completed and signed W-9
5. Release of Liability Statement

MAIL ENTRIES TO:

PCYRA, Inc, Attn Rodeo Secretary

P O Box 7

Livingston, Texas 77351

\$500 ADDED MONEY

With 30 + Entries in WFR Events
14 EVENT BUCKLES

63rd Annual Polk County Youth Rodeo

PO BOX 07 (101 Fair Street), Livingston, Texas 77351

COVERED ARENA; SHOW TIMES: 7:00 PM WED - SAT

JULY 10, 11, 12 & 13, 2024

All requests **must** be in writing to the rodeo secretary.

1. **DEADLINE:** All entries must be postmarked no later than June 21, 2024. Entries must be accompanied by entry fees, a copy of birth certificate, Liability Release, and a copy of the Negative Coggins for each horse. Team Ropers must have correct partners on entry blank. Late entries will be accepted until 5 pm on June 28 with \$100 Late Fee. Acceptable payment for entry fees include: cash, money order, cashier's check, or credit card. No entries will be refunded. You may mail to PCYRA, P O Box 7, Livingston, TX 77351; or email to www.pcyra-sec@hotmail.com with credit card information.
2. **VERIFY ENTRY:** In order to verify when you are up, please check our website www.pcyratx.net on July 5, 2024. Random draw run order will be posted at a later date.
3. **LIABILITY RELEASE:** All entry blanks must be signed by parent or guardian or contestant over 18 years or age.
4. **NUMBERS:** Contestants must pick up their back numbers at the Hospitality Room which is located at the north end of the concession stand on the night they perform. Back Numbers are to be worn at all times for identification and judges' observation. Anyone without a number will be asked to leave the arena.
5. **JUDGES:** The judges' decision will be final. Use of profane language, drugs, alcoholic beverages, or interference by contestants or parents will result in disqualification. This will be strictly enforced. Failure to appear when name is called three (3) times will disqualify you from that event. Judges decisions are never to be based on video viewing.
6. **AGE GROUPS:** Contestants must perform in their own age group. Contestants will be allowed to move up an age group in regular rodeo but must do so in **ALL** events. Rough stock must compete only in their own age group.
7. **ELIGIBILITY:** Rodeo is open to youths 19 and younger, no married contestants. Age is determined as of 01/01/2024. All entries must be accompanied by a birth certificate. All birth certificates are subject to verification.
8. **DRESS CODE:** Y.R.A. rules will be used for the dress code. Please read these rules carefully. Absolutely no caps. Hat must be on head when attempting to start run. Helmets are permitted and shall qualify as hats.
9. **STOCK:** Stock will be drawn for all stock events.
10. **PERFORMANCE DATES:** No Guarantees! There will be no change of night once the books are set up. Failure to come the night you are up will mean automatic disqualification and loss of entry fees. Early entries will have first come, first choice.
11. **RETURNED CHECKS:** There will be a \$50.00 return check charge.
12. **TIES:** Ties for money and points will be split. Ties for prizes will be determined by the contestant winning the most 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th, 9th, and 10th places. If ties still exist, a flip of the coin will determine the winner.
13. **SADDLES:** Corriente trophy saddle certificates will be awarded to the girl and boy with the highest total points regardless of age group. No points awarded for NFR events or for Team Roping.
14. **BUCKLES:** Buckles will be awarded to the contestant with the highest score in each event, including team roping. An additional buckle will be given to the Polk County contestant with the highest points.
15. **ADDED MONEY:** \$10,500.00 will be added. Rough Stock does not qualify for the \$10,500.00 added money. \$500 Added Money with 30 or more contestants entered in Rough Stock Jr. World Finals Events. Added money will be split in accordance with the number of runs in the rodeo and distributed equally according to number of contestants per event.
16. **PROTEST BONDS:** All protests will require a \$200 cash deposit. This will be refunded only if the protest is won.
17. **PAYOFF:** 10 point system. Money paid based on YRA Rules. 60% payback. Pay off will be made the week following the rodeo. Checks not cashed within 30 days will be void.

<u># of Contestants</u>	<u>Places</u>	<u>% Payoff</u>
1- 6	1	100
7- 12	2	60, 40
13-18	3	50,30,20
19-24	4	40,30,20,10
25-30	5	30,25,20,15,10
31 & Over	6	29,24,19,14,9,5

18. **RULES:** Y.R.A. rules will be in effect, except when superseded by PCYRA rules. Rules will be on website www.pcyratx.net and will be posted on the wall near the Hospitality Room at the rodeo.

CHUTE DOGGING: Start line: Flag drops and whistle blows, time starts. Go to nose and throw steer. Hand must be on the steer when flagged to stop time. Tailer cannot come out of chute. The contestant must stop or change

direction of the steer and then twist down. If the steer gets loose, the contestant can take 1 step to regain contact with the steer.

MUGGING RIBBON ROPING: Boy will be roper and runner. After the calf is roped, only the roper/runner removes the ribbon from the calf's tail and runs across the flag line for a time. Boy is responsible for finding a mugger. Mugger will not receive points or money. Mugger must be a contestant in rodeo. If roper has legally roped the calf and there is no ribbon on the calf, roper will receive a rerun.

BREAKAWAY ROPING: Calf's head must pass through the loop. The loop must draw up on any part of the calf behind the head. The end of rope and flag must be tied at saddle horn.

DOUBLE MUGGING ROPING: Catch as catch can. Rope must be tied hard and fast. The contestant must rope the calf, dismount the horse, and go down rope to wait till mugger flanks calf and gives foreleg to roper. At this time mugger can assist in holding the calf down but may not aid the roper in any other way. The roper must cross and tie 3 feet. Roper is responsible for getting the mugger. Mugger gets no points or money. Mugger must be a contestant from an older age group or a parent of the contestant. Judge's discretion as to who may mug if older age group or parent is not available.

ARENA DRAG WILL OCCUR AFTER EACH 7 NAMES, REGARDLESS OF AGE GROUP. CONTESTANT WILL BE DISQUALIFIED IF A CONTESTANT OR ANY PERSON USES AN OBJECT TO WHIP OR STRIKE THE CONTESTANT'S HORSE IN THE ARENA IN AN ABUSIVE MANNER. (ALLEY AND BOXES ARE PART OF THE ARENA.)

19. **DELIBERATE INHUMANE TREATMENT OF LIVESTOCK:** Will not be tolerated anywhere on the rodeo grounds. There will be a minimum fine of \$25 per assessed for each offense, not to exceed \$100 per offense and/or disqualification. Fine is to be paid before receiving any prizes or payoff.

20. **NEGATIVE COGGINS REQUIRED:** Contestants must provide negative coggins papers with them for every horse brought to the rodeo. A copy of negative coggins is required for every horse entered into the rodeo and must accompany entry blanks.

GATE FEE: Gate fees are **\$10**. 12 & under get in free. Only contestants get in free, all others in vehicle must pay. Gate workers have a list of contestants.

Jr. World Qualifier Bull Riding, Saddle Bronc, and Bareback Riding! FRIDAY AND SATURDAY NIGHTS ONLY

Entry fee is \$100.00. Champion Buckles will be awarded for each age group. You must compete **ONLY** in your own age group. \$500 Added Money with 30 or more contestants entered in Jr. World Finals Events. Stock supplied by Branded for Christ Rodeo and Livestock (Bubba Miller). Visit www.PCYRATX.net to see what night you are up. NO CHANGES

DON'T FORGET:

1. FULLY COMPLETED ENTRY FORM
2. CASH, MONEY ORDER, CASHIER'S CHECK, OR CREDIT CARD
3. COPY OF BIRTH CERTIFICATE
4. COMPLETE AND SIGNED W-9
5. RELEASE OF LIABILITY STATEMENT
6. COPY OF CURRENT NEGATIVE COGGINS FOR EACH HORSE

If close to June 28 deadline – Do NOT Mail! Use www.pcyra-sec@hotmail.com and credit card. Be sure you send ALL COMPLETED FORMS and PAYMENT.

NIGHTLY DRAWINGS: All rodeo contestants will be entered into 3 drawings for \$200 each! This is sponsored in Memory of James Bergman. The same contestant can only win drawing once during the week's rodeo.

Rodeo Secretary: Rhonda Barton (409)429-8627 Assistant: Debbie Oliver (936) 328-3002

HOST RV PARK

Call for reservations – Tell them you are here for the Rodeo. Cabins are also Available in Livingston.

6 miles from the Arena 936-967-0101 US Hwy 190 W, Livingston, Tx 77351



POLK COUNTY YOUTH RODEO ASSOCIATION, INC.
RELEASE OF LIABILITY AND INDEMNITY AGREEMENT

In consideration, the receipt and sufficiency of which is hereby acknowledged, for being allowed entry into and participation in activities (the "Activities") associated with the Polk County Youth Rodeo Association, Inc. (collectively, "PCYRA"), the undersigned hereby enters into this RELEASE OF LIABILITY AND INDEMNITY AGREEMENT (this "Agreement") as of the date set forth below.

1. **ACKNOWLEDGEMENT OF RISKS:** The undersigned recognizes and understands that there are risks associated with their participation in the Activities including, but not limited to, bodily injury or death to persons and damage to or loss of property. The undersigned further acknowledges and understands that they will be held liable and responsible for any and all damage to persons, livestock, vehicles, property and/or improvements to property that is caused by them and/or any persons (including, but not limited to, minors) under their care and control, and that arise out of, or are related to, the undersigned's entry into and participation in the Activities.
2. **APPLICABILITY AND SCOPE OF RELEASES AND INDEMNITIES:** For purposes of this Agreement, "Claims" shall mean any past, present and future claims, losses, costs, expenses, liabilities, demands, or causes of action, and costs of defense or settlement (including, without limitation, attorneys' fees and court costs). For purposes of this Agreement, the term "Released Parties" shall mean the Polk County Youth Rodeo Association, Inc., the City of Livingston, Texas, Polk County, Texas and their respective present and former officers, directors, members, council members, commissioners, subsidiaries, affiliates, employees, staff, volunteers, agents and any other person, firm, corporation or entity bound to defend or pay judgments against them. The releases, waivers and indemnities contained in this Agreement expressly shall apply regardless of whether the Claims to be released, waived or indemnified against arise, or are alleged to arise, from (i) **NEGLIGENCE (WHETHER SOLE, JOINT OR CONCURRENT), GROSS NEGLIGENCE, NEGLIGENCE PER SE, and/or STRICT LIABILITY**, of the Released Parties; (ii) personal injury, death or property damage; (iii) acts under the Texas Deceptive Trade Practices Act ("DTPA"); (iv) acts of any other persons or guests; (v) theft, burglary, assault, or other crimes; (vi) fire, water, wind, rain and/or smoke and/or (vii) any other risks and hazards associated with the undersigned's entry into and participation in the Activities, including, but not limited to, the general conditions at the Activities, animals both wild and domestic that may be diseased and/or potentially dangerous, persons with firearms both on and off the premises used in connection with the Activities, and the driving or riding in any vehicles, whether belonging to Released Parties or to other persons.
3. **RELEASE FROM LIABILITY:** The undersigned hereby RELEASES, ACQUITS AND FOREVER DISCHARGES, and WAIVES any and all Claims against any of the Released Parties that arise from or relate to their entry and participation in the Activities—including, but not limited to, the types of claims enumerated in Paragraph 2—and agree not to sue any of the Released Parties for such Claims. Without limiting the foregoing, the undersigned agrees that the Released Parties shall not be liable to them, their family, or their guests, for personal injury, property damage, or any other Claims arising from or related to the undersigned's entry into and participation in the Activities.
4. **AGREEMENT TO INDEMNIFY AND HOLD HARMLESS:** The undersigned agrees to INDEMNIFY and HOLD HARMLESS the Released Parties against any and all Claims arising from or related to the undersigned's entry and participation in the Activities—including, but not limited to, the types of Claims enumerated in Paragraph 2. In addition, and without limiting the foregoing, the undersigned agrees to INDEMNIFY the Released Parties for any Claims for injuries to any minors under their care and control and/or his or her parent/guardian, and for any Claims asserted by, through or under the undersigned, arising from or related to the undersigned's entry into and participation in the Activities—including, but not limited to, the types of Claims enumerated in Paragraph 2. As used herein, "INDEMNIFY" means to agree to assume the Released Parties' liability in a situation, thereby relieving them of responsibility, and/or reimbursing the Released Party for Claims asserted against them.
5. **PHOTOGRAPH/INTERVIEW RELEASE AND INDEMNITY AGREEMENT:** The undersigned, for themselves and for any persons (including, but not limited to, minors) under their care and control, GRANTS PERMISSION to be PHOTOGRAPHED, VIDEOED or INTERVIEWED in connection with the Activities. The undersigned understands that any such photograph, video or interview may be used by the Released Parties or television, film, video, visual, graphic or printed media. The undersigned agrees to RELEASE and INDEMNIFY the Released Parties with respect to any Claims related to the usage of such photographs or interviews by the Released Parties or any media—including, but not limited to, the types of Claims enumerated in Paragraph 2.

As further inducement to PCYRA to permit the undersigned's entry into and participation in the Activities, the undersigned represents that they thoroughly and completely understand that this is a complete and final release and indemnity agreement, that they are freely and voluntarily entering into this Agreement, and that no representations, promises or statements made by any of the Released Parties, or any agent, attorney or other representative of any of the Released Parties has influenced the undersigned in causing them to sign this Agreement.

The undersigned understands that this agreement shall be binding on their heirs, executors, successors and assigns, that the Agreement will be governed by the laws of Texas, and that jurisdiction and venue for resolution of any dispute regarding this Agreement shall lie in State District Courts in Polk County, Texas. If any part of this Agreement is determined to be invalid or unenforceable, it does not affect the validity of the remainder of this Agreement. The undersigned agrees to the terms and conditions above and acknowledges receipt of this Agreement.

Signature of Participant

Printed Name of Participant

Date

Printed Name of Parent/Guardian

Witness

Date

Signature of Parent/Guardian if Participant is a Minor

**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. <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 <input type="checkbox"/> 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. <input type="checkbox"/> Other (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.)
	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 <input type="checkbox"/>	
	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:

- 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.

Sign Here	Signature of U.S. person	Date
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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 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