



# WORKING EQUITATION SCHOOLING SHOW

Judge: Tessa Nicolet/AZ

**WEDNESDAY SEPTEMBER 3RD – INDOOR HORSE ARENA**

**Following 2-Day Clinic Monday & Tuesday September 1st & 2nd**



**\$1000 PRIZE MONEY**

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



**CLOSING DATE AUGUST 27, 2025**

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](mailto:NMHORSESHOWS@GMAIL.COM)

HORSE DEPT. MANAGER • MARIAH WILSON • 505-803-3228

NEW FOR 2025 ONLINE ENTRIES: [WWW.NMSTATEFAIR.HORSESPOT.NET](http://WWW.NMSTATEFAIR.HORSESPOT.NET)

NM STATE FAIR: [WWW.STATEFAIR.EXPONM.COM](http://WWW.STATEFAIR.EXPONM.COM)

UPDATES ON FACEBOOK: [WWW.FACEBOOK.COM/SHARE/G/151ZP5N6G8Y](https://www.facebook.com/share/g/151ZP5N6G8Y)

# NM State Fair 2025 General Horse Show Rules



Horse Department Manager: Mariah Wilson 505-803-3228  
Show Secretary: NMHorseshows@gmail.com  
Stall Manager: Margie Billau 505-980-6806  
Hospitality/Horse Concierge: Tammy Eldred 505-274-4774  
Show Location: 300 San Pedro, Albuquerque, NM 87108 Gate 6



**Entries:** Pre-entry closing date is August 27, 2025. All entries will be online at [www.NMStateFair.Horsespot.net](http://www.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 27, 2025. 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. Entry confirmation will be sent to email on entry form for initial gate 6 access at move-in. PRE-ENTRIES online are ENCOURAGED! No need to print entry form. Any signature pages can be completed at check-in. All entry requirements can be done with the new online platform!

**Payment:** Checks payable to EXPO NM or valid credit card required upon show completion. You may send entry by email without payment to the secretary or go completely through the online entry platform with Horse Spot.net. 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 show you your stall area. Please be prepared with your confirmation of entry and health papers to proceed to unload. When your horses are settled, the 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 will be returned upon closing of account and proper payment completed at the end of the show. Gate 6 Horse Hut attendants will 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. Please call 505-803-3228.

**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.

**Feed & Bedding:** Shavings and feed may be pre-ordered on entry form for \$11/bag. Orders for shavings can be added to your pre-entry or purchased through the show office or HorseSpot.net. 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. 1 Horse Stall for one day is included for each entry. 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. **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.

**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.

**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 6<sup>th</sup> place. HorseSpot.net 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!

**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 conduct, intoxication, and animal cruelty.



Reserve your room at the  
Hampton Inn

2300 Carlisle for special show rate  
of \$91/night  
(505) 837-9300

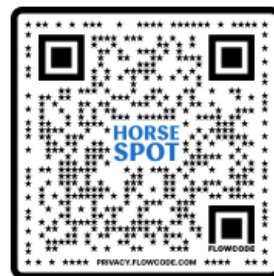
***New for 2025!***

**ONLINE Entries Encouraged!**

**[www.NMStateFair.Horsespot.net](http://www.NMStateFair.Horsespot.net)**

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

**See new prize money scales for each division!**







# NM State Fair 2025

## Working Equitation Show Rules

Working Equitation Coordinator: *Teresa Heine Hawaiianwhitechick@yahoo.com*

Judge/TD: *Tessa Nicolet/AZ*



**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 \$150 each.

**Divisions:** Open and Youth will be offered at each Level below. Youth (Y), Open (O)

Level	Trials/Class		Y	O	Y	O	Y	O
L1 – Introductory	Dressage	420	425	Ease of Handling	430	435		
L2 – Novice A	Dressage	421	426	Ease of Handling	431	436	Speed	440 444
L3 – Novice B	Dressage	422	427	Ease of Handling	432	437	Speed	441 445
L4 – Intermediate A	Dressage	423	428	Ease of Handling	433	438	Speed	442 446
L5 – Intermediate B	Dressage	424	429	Ease of Handling	434	439	Speed	443 447

**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. \$250 Prize money to the highest score in Dressage and \$250 to highest score in Ease of handling trials. \$250 prize money to the fastest Speed trial score, \$250 to the high-point Youth. 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.





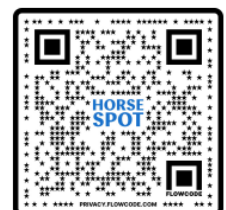
**NM State Fair 2025**  
**Working Equitation Clinic Entry**  
**Clinician: Tessa Nicolet**



**September 1-2, 2025-Indoor Horse Arena**

Rider Name	
Horse Name	
Mailing Address	
Contact Phone Number	
Email Address	
Two Day Working Equitation Clinic Fee May Pay on Site Check or CC <b>\$350 Clinic Only</b> \$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 ___ Other:

- Liability form can be signed on-site. Save the paper! Please enter online at [www.NMStateFair.Horsespot.net](http://www.NMStateFair.Horsespot.net)





# 2025 NM State Fair Working Equitation Show Entry Form Enter Online!



**www.NMStateFair.Horsespot.net**

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 signatures may be done on-site*

☐ Entry Form ☐ W-9 ☐ Liability Signed

### **ENTRIES CLOSE – August 27, 2025**

**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!**

**www.NMStateFair.HorseSpot.net**  
**EMAIL: NMHorseshows@gmail.com**

### **Show Class Fees**

Classes \$150/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 \$ \_\_\_\_\_

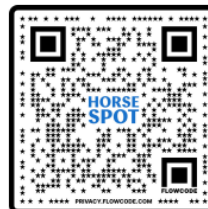
### **Mandatory Fees**

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

### **Other Fees**

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

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



# **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	<b>** Adult Signature</b>
Trainer or Custodian of horse @ show <b>** Mandatory Must be Adult</b>	Print Name	<b>** Adult Signature</b>
Rider 1 <b>** Mandatory Must be Adult</b>	Print Name	<b>** Adult Signature</b>
Rider 2 <b>** Mandatory Must be Adult</b>	Print Name	<b>** Adult Signature</b>
Rider 3 <b>** Mandatory Must be Adult</b>	Print Name	<b>** Adult Signature</b>
Print Minor Name Here	Print Parent/Guardian Name Here	<b>** Adult Signature</b>
Print Minor Name Here	Print Parent/Guardian Name Here	<b>** Adult Signature</b>
<b>***** EMERGENCY PHONE NUMBER FOR EXHIBITOR</b>		
<b>MUST BE SIGNED IN AT LEAST 3 PLACES BY ADULTS ONLY</b>		

**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. 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.  <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) . . . . . <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. <input type="checkbox"/> Other (see instructions) _____	<b>4</b> 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.)
	<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)		

<b>Part I Taxpayer Identification Number (TIN)</b>  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 <i>How to get a TIN</i> , later.  <b>Note:</b> If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	<table><tr><td colspan="11"><b>Social security number</b></td></tr><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="11"><b>or</b></td></tr><tr><td colspan="11"><b>Employer identification number</b></td></tr><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	<b>Social security number</b>															-							<b>or</b>											<b>Employer identification number</b>															-						
<b>Social security number</b>																																																								
				-																																																				
<b>or</b>																																																								
<b>Employer identification number</b>																																																								
				-																																																				

<b>Part II Certification</b>  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.  <b>Certification instructions.</b> 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>	<table><tr><td>Signature of U.S. person</td><td>Date</td></tr></table>	Signature of U.S. person	Date
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