

Official Entry Form – **UMP MODIFIEDS SAVE \$90** – if faxed or mailed by Sept 24, 2014



Four \$1,000-to-win Features on Thursday, October 2!

Another Four \$1,000-to-win Features on Friday, October 3!

\$5,000-to-win Championship + “Alphabet Features” on Saturday, October 4!

*****THURSDAY IS NOT MANDATORY – YOU MAY CHOOSE TO ENTER FRIDAY ONLY*****

Format assumes 148 cars (Saturday lineups determined by best finish from Thursday or Friday – ties broken by average finish from Thursday and Friday). All Feature races eligible for DIRTcar National Points.

DATE(S): **Thursday, October 2nd** – Random Draw to determine Groups; Multi-Car Time Trials by group; Eight Heat Races by Group (invert TBA), B-Features & **FOUR \$1,000-to-win 20-lap A-Features.**
Friday, October 3rd – Random Draw to determine Groups; Multi-Car Time Trials by group; Eight Heat Races by Group (invert TBA), B-Features & **FOUR \$1,000-to-win 20-lap A-Features.**
Saturday, October 4th – Seven “Alphabet Soup Features” (H-Feature through B-Feature – advancing eight cars per feature – in a successive format) and **\$5,000-to-win DIRTcar Fall Nationals Championship Feature for UMP Modifieds.**
PLUS...a full \$5,000-to-win DIRTcar Fall Nationals Championship program for Late Models.

PROMOTER: Eldora Speedway, Inc. (1/2-mile high-banked clay oval) – 13929 State Route 118, New Weston, OH 45348

SANCTION: UMP DIRTcar – Call for all mechanical, technical and tire questions: (618) 450-2072

SPECIAL INFORMATION FOR UMP MODIFIEDS – READ CAREFULLY

DISCLAIMER: The rules and/or regulations set forth herein are designed to provide for the orderly conduct of racing events and to establish minimum acceptable requirements for such events. These rules shall govern the condition of all events, and by participating in these events, all participants are deemed to have complied with these rules. **NO EXPRESSED OR IMPLIED WARRANTY OF SAFETY SHALL RESULT FROM PUBLICATIONS OF OR COMPLIANCE WITH THESE RULES AND/OR REGULATIONS.** They are intended as a guide for the conduct of the sport and are in no way a guarantee against injury or death to a participant, spectator, or official. The Race Director shall be empowered to permit reasonable and appropriate deviation from any of the specifications herein or impose any further restrictions that in his opinion do not alter the minimum acceptable requirements. **NO EXPRESSED OR IMPLIED WARRANTY OF SAFETY SHALL RESULT FROM SUCH ALTERATION OF SPECIFICATIONS.** Any interpretation or deviation of these rules is left to the discretion of the officials. Their decision is final.

This race program will be run under Eldora Speedway (Eldora) rules, and in signing an Official Entry Form (OEF) or taking part in any of the events described in this OEF, all competitors acknowledge that they have received, read and understand all of the rules and regulations associated with the event, and hereby agree to abide by all official Eldora decisions and regulations. Any deviation of these rules and regulations may result in fines or penalties including disqualification from the event.

DIRTcar National Points: Each Feature Race contested during the weekend will offer competitors the opportunity to score points towards the DIRTcar National Championship for UMP Modifieds.

You only score points from a finish in a Feature event from which you do not advance to another Feature event (ex. Finishing 4th in Saturday’s B-Feature to advance to the A-Feature and finishing 16th in A-Feature means you score 16th place points).

1. Minimum age for competitors is 16 years of age as of October 2, 2014. Only persons 14 years of age or older will be admitted to pit area. Minors 14, 15, 16 or 17 years of age must submit a Parental Consent, Release and Waiver of Liability, Assumption of Risk, and Indemnity Agreement/Minor's Assumption of Risk and Release and Waiver of Liability signed by BOTH of their parents (or legal guardians). No exceptions. Download at: <http://www.eldoraspeedway.com/tickets/pit-passes-and-restricted-areas/>. Pit area rules are strictly enforced.

2. All cars will be subject to Eldora/DIRTcar control from the time they enter the pit area until they are officially released after the race.

3. Only tow vehicles will be allowed inside pit area. One work area vehicle (ATV/Prowler/Pit Cart or similar), per entry, may be presented for credentialing at Registration – NO RIDERS PERMITTED UNLESS SEAT EXISTS – work area vehicles must remain in pit area, may be used only at specified times and may not be used on unrestricted areas of property. Please cooperate with these rules so that we may continue to offer this courtesy.

4. It is strongly encouraged that the driver's last name should be clearly displayed in **BOLD BLOCK LETTERS** on both doors and across front of roof.

5. The DIRTcar-approved tire is the Hoosier A-40, D-40 and/or H-40 compounds in the DIRTcar-plated tire 26.5/8.0/15 or 27.5/8.0/15. Tire rule will be enforced according to DIRTcar rulebook.

6. A Racing Electronics Solo or RACEceiver one-way radio and an electronic scoring transponder is mandatory for ALL on-track activity. You may use your own Westhold transponder or rentals will be available at track.

7. Start and Restart area and procedures will be detailed at driver meeting.

8. **All prize money will be mailed from Eldora to designee.** Checks will not be issued without a verified IRS Form W-9 (or W-8BEN for Canadian entrants) on file. All entrants are participating on their own behalf and are completely independent of the event promoter. As an independent contractor, entrants are assuming all responsibilities for prize money received including all income and withholding taxes that apply to such winnings.

9. Eldora reserves the right to alter show format and revise race procedures in the event of, but not limited to, car count, inclement weather, challenging track conditions and/or other extenuating circumstances. UMP DIRTcar will enforce and govern all mechanical, technical and tire regulations and rules. Mechanical, technical and tire infractions may result in a complete loss of all prize money earned. Eldora reserves right to refuse and/or remove any person from Speedway property.



Standard (110 octane): \$7.75 per gallon

Supreme (112 octane/blue in color): \$8.25 per gallon

Methanol: \$3.50 per gallon

AVAILABLE AT THE UPPER PIT AREA SUNOCO STATION UNTIL 30 MINUTES PRIOR TO HOT LAPS

ADVANCEMENT, FORMAT & POSTED AWARDS

–Assumes up to 148 entrants – Subject to Change–

THURSDAY & FRIDAY (\$35,760 posted)

MULTI-CAR GROUP QUALIFYING – Each night, multi-car group qualifying, using groups determined by random draw at Inspection, will be used to determine that group's Heat Race lineup. The driver's average Feature finish from Thursday and Friday will be used as a tiebreaker, if necessary, for Saturday's lineups.

HEAT RACES – The preliminary format plans for eight heat races of 10 laps in distance. The inversion procedure will be detailed at the Driver Meeting. Cars finishing 1st through 9th advance into one of four A-Features and the balance of the finishers will advance into one of four B-Features. Heats 1 and 2 will determine the first A-Feature and B-Feature, Heats 3 and 4 will determine the second A-Feature and B-Feature, Heats 5 and 6 will determine the third A-Feature and B-Feature and Heats 7 and 8 will determine the fourth A-Feature and B-Feature.

B-FEATURES – Each night, B-Features of 10 laps in distance will be contested. Assuming four B-Features, cars finishing 1st through 6th will advance to their respective A-Feature.

A-FEATURES (\$17,880 posted Thursday and \$17,880 posted Friday) – Each preliminary night will run four A-Features of 20-laps; starting 24 cars. Starting positions 1 through 18 will be lined up by heat race finish. The redraw procedure will be detailed at the Driver Meeting. Starting positions 19 through 24 will be lined up by B-Feature finish. Prize money will be distributed to finishing positions as follows: **1)\$1,000;** 2)\$400; 3)\$250; 4)\$225; 5)\$200; 6)\$190; 7)\$180; 8)\$170; 9)\$160; 10)\$150; 11)\$140; 12)\$130; 13)\$125; 14)\$120; 15)\$115; 16)\$110; 17)\$105; 18)\$100; 19)\$100; 20)\$100; 21)\$100; 22)\$100; 23)\$100; and 24)\$100.

SATURDAY (\$27,975 posted):

The Saturday lineups will be determined by a ranking established using drivers' best Feature finish from either the Thursday or Friday program. Ties will be broken using the driver's average Feature finish from Thursday and Friday. If a second tiebreaker is necessary, the driver with the fastest qualifying lap from Thursday or Friday will rank better. The redraw procedure will be detailed at the Driver Meeting.

ALPHABET SOUP FEATURES – The current format calls for seven Preliminary Features (H, G, F, E, D, C and B) starting up to 24 cars each and advancing eight cars to the next Feature race in a progressive format (example: top-8 finishers from G-Feature advance to F-Feature; top-8 finishers from F-Feature advance to E-Feature, etc.) and the DIRTcar Fall Nationals Championship Feature for UMP Modifieds starting 28 cars plus up to four UMP DIRTcar and Eldora provisional starters.

A-FEATURE (\$19,775 posted – 25-laps) – The first 20 drivers from the ranking determined over the two preliminary nights, using the procedure detailed above, will be locked into the Fall Nationals Championship Feature for UMP Modifieds. Starting positions 21 through 28 will be filled from the first eight finishers of the B-Feature. Starting positions 29 and 31 may be added as DIRTcar provisionals. Starting positions 30 and 32 may be added as Eldora Speedway provisionals. Prize money will be distributed to finishing positions as follows: **1)\$5,000;** 2)\$2,000; 3)\$1,500; 4)\$1,000; 5)\$750; 6)\$700; 7)\$650; 8)\$600; 9)\$550; 10)\$500; 11)\$450; 12)\$400; 13)\$350; 14)\$345; 15)\$340; 16)\$335; 17)\$330; 18)\$325; 19)\$320; 20)\$315; 21)\$310; 22)\$305; 23rd through 32nd)\$300.

B-FEATURE (\$1,800 posted – 18-laps) – The B-Feature lineup will consist of drivers ranked 21 through 36 from the two preliminary nights, using the procedure detailed above. Starting positions 17 through 24 will be filled from the first eight finishers of the C-Feature. Prize money will be distributed to finishing positions as follows: 1)\$25; 2)\$25; 3)\$25; 4)\$25; 5)\$25; 6)\$25; 7)\$25; 8)\$25; 9)\$100; 10)\$100; 11)\$100; 12)\$100; 13)\$100; 14)\$100; 15)\$100; 16)\$100; 17)\$100; 18)\$100; 19)\$100; 20)\$100; 21)\$100; 22)\$100; 23)\$100 and 24)\$100.

C-FEATURE (\$1,400 posted – 18-laps) – The C-Feature lineup will consist of drivers ranked 37 through 52 from the two preliminary nights, using the procedure detailed above. Starting positions 17 through 24 will be filled from the first eight finishers of the D-Feature. Prize money will be distributed to finishing positions as follows: 1)\$25; 2)\$25; 3)\$25; 4)\$25; 5)\$25; 6)\$25; 7)\$25; 8)\$25; 9)\$75; 10)\$75; 11)\$75; 12)\$75; 13)\$75; 14)\$75; 15)\$75; 16)\$75; 17)\$75; 18)\$75; 19)\$75; 20)\$75; 21)\$75; 22)\$75; 23)\$75 and 24)\$75.

D-FEATURE (\$1,400 posted – 15-laps) – The D-Feature lineup will consist of drivers ranked 53 through 68 from the two preliminary nights, using the procedure detailed above. Starting positions 17 through 24 will be filled from the first eight finishers of the E-Feature. Prize money will be distributed to finishing positions as follows: 1)\$25; 2)\$25; 3)\$25; 4)\$25; 5)\$25; 6)\$25; 7)\$25; 8)\$25; 9)\$75; 10)\$75; 11)\$75; 12)\$75; 13)\$75; 14)\$75; 15)\$75; 16)\$75; 17)\$75; 18)\$75; 19)\$75; 20)\$75; 21)\$75; 22)\$75; 23)\$75 and 24)\$75.

E-FEATURE (\$1,000 posted – 15-laps) – The E-Feature lineup will consist of drivers ranked 69 through 84 from the two preliminary nights, using the procedure detailed above. Starting positions 17 through 24 will be filled from the first eight finishers of the F-Feature. Prize money will be distributed to finishing positions as follows: 1)\$25; 2)\$25; 3)\$25; 4)\$25; 5)\$25; 6)\$25; 7)\$25; 8)\$25; 9)\$50; 10)\$50; 11)\$50; 12)\$50; 13)\$50; 14)\$50; 15)\$50; 16)\$50; 17)\$50; 18)\$50; 19)\$50; 20)\$50; 21)\$50; 22)\$50; 23)\$50 and 24)\$50.

F-FEATURE (\$1,000 posted – 15-laps) – The F-Feature lineup will consist of drivers ranked 85 through 100 from the two preliminary nights, using the procedure detailed above. Starting positions 17 through 24 will be filled from the first eight finishers of the G-Feature. Prize money will be distributed to finishing positions as follows: 1)\$25; 2)\$25; 3)\$25; 4)\$25; 5)\$25; 6)\$25; 7)\$25; 8)\$25; 9)\$50; 10)\$50; 11)\$50; 12)\$50; 13)\$50; 14)\$50; 15)\$50; 16)\$50; 17)\$50; 18)\$50; 19)\$50; 20)\$50; 21)\$50; 22)\$50; 23)\$50 and 24)\$50.

G-FEATURE (\$1,000 posted – 15-laps) – The G-Feature lineup will consist of drivers ranked 109 through 124 from the two preliminary nights, using the procedure detailed above. Starting positions 17 through 24 will be filled from the first eight finishers of the H-Feature. Prize money will be distributed to finishing positions as follows: 1)\$25; 2)\$25; 3)\$25; 4)\$25; 5)\$25; 6)\$25; 7)\$25; 8)\$25; 9)\$50; 10)\$50; 11)\$50; 12)\$50; 13)\$50; 14)\$50; 15)\$50; 16)\$50; 17)\$50; 18)\$50; 19)\$50; 20)\$50; 21)\$50; 22)\$50; 23)\$50 and 24)\$50.

H-FEATURE (\$1,000 posted – 15-laps) – The H-Feature lineup will consist of drivers ranked 125 through 148 from the two preliminary nights, using the procedure detailed above. Prize money will be distributed to finishing positions as follows: 1)\$25; 2)\$25; 3)\$25; 4)\$25; 5)\$25; 6)\$25; 7)\$25; 8)\$25; 9)\$50; 10)\$50; 11)\$50; 12)\$50; 13)\$50; 14)\$50; 15)\$50; 16)\$50; 17)\$50; 18)\$50; 19)\$50; 20)\$50; 21)\$50; 22)\$50; 23)\$50 and 24)\$50.

Tickets: Thursday-\$10/Kids-Free; Friday-\$10/Kids-Free; Saturday-\$20/Kids-\$5
now on sale at www.EldoraSpeedway.com or (937) 338-3815 (Add \$4 for Reserved Seat)
***** PIT PASSES: Thursday – \$20 / Friday – \$20 / Saturday – \$25 *****

IMPORTANT SCHEDULE NOTES

Hauler staging opens on **Wednesday, October 1 at 8 a.m.** Please enter grounds via Camping Lot #1 driveway from North Star-Ft. Loramie Rd to staging area on left. Infield parking will be by hauler size and not by order. No spots saved. Click here for a printable property map: <http://www.eldoraspeedway.com/visitor-info/eldora-maps/>

Thursday, October 2	8:00 a.m.	Pit Pass sales begin/Credentials open
	9:00 a.m.	Pit Gate opens
	9:00 a.m. – 4:30 p.m.	UMP DIRTcar Modified Registration/Pill Draw/Tech Inspection
	4:45 p.m.	Driver Meeting (mandatory for driver and one crew member)
	5:30 p.m.	Hot Laps/Multi-Car Time Trials
	7:00 p.m.	Racing
Friday, October 3	10:00 a.m.	Pit Pass sales begin/Credentials open
	11:00 a.m.	Pit Gate opens
	11:00 a.m. – 4:30 p.m.	UMP DIRTcar Registration/Pill Draw/Tech Inspection
	4:45 p.m.	Driver Meeting (mandatory for driver and one crew member)
	5:30 p.m.	Multi-Car Time Trials
	7:00 p.m.	Racing (followed by World Famous Eldora Friday Night Party)
Saturday, October 4	11:00 a.m.	Pit Pass sales begin/Credentials open
	12:00 p.m.	Pit Gate opens
	12:00 p.m. – 4:15 p.m.	UMP DIRTcar Late Model Registration/Pill Draw/Tech Inspection
	4:30 p.m.	Driver Meeting (mandatory for driver and one crew member)
	6:00 p.m.	Racing

PLEASE MAIL BY SEPTEMBER 24 – ASSISTS INFIELD PARKING PLAN OF SEMI/TOTER HAULERS

EARLY-ENTRY FEE – POSTMARKED BY SEPT 24: **\$75** (3-DAY) (INCLUDES 3-DAY DRIVER PIT PASS)

LATE-ENTRY FEE – POSTMARK AFTER SEPT 24 OR @ TRACK: **\$100** (DOES NOT INCLUDE PIT PASS)

PORTION BELOW MUST BE FULLY COMPLETED AND MAILED, WITH ENTRY FEE, TO:

ELDORA SPEEDWAY (Attn: UMP Nats), 13929 State Route 118, New Weston, OH 45348

or FAX to: (937) 338-3167 with (please circle): VISA Mastercard Discover

Expiration: ___/___/___ Code: _____

CLIP HERE - CLIP HERE - CLIP HERE - CLIP HERE - CLIP HERE - '14 UMP NATS (MODS)

In consideration of Eldora's approval of this entry application and for the opportunity to participate in the event, each of the undersigned agrees as follows:

1. ACKNOWLEDGEMENT AND AGREEMENT TO ABIDE BY RULES: I acknowledge that I have read and understand all terms and provisions in the Official Entry Form and in all Special Rules published by Eldora for this Event, and that I will abide by all such terms and provisions, as they may be amended from time to time, and by all decisions by Eldora or its Officials interpreting and applying them.
2. ADVERTISING AND PROMOTION RELEASE: Eldora, its duly authorized agents and assigns, may use my name, likeness and performance, including photographs, images and sounds of me and/or any vehicle(s) with respect to which I compete in Eldora-promoted events, in any way, medium or material (including but not limited to broadcasts by and through television, cable television, radio, pay-per-view, closed circuit television, satellite signal, digital signal, film productions, audiotape productions, transmissions over the internet, public and private online services authorized by Eldora, and the like) for promoting, advertising, or reporting any Eldora-promoted event before, during and after such event, and I do hereby relinquish to Eldora all rights thereto for such purposes: *provided, however, that I shall retain the exclusive use of my name, picture and likeness in connection with product endorsements and the sale of products, services, concessions and merchandise.*
3. PERSONAL INJURY AND PROPERTY DAMAGE RELEASE: I hereby release and waive any and all claims pursuant to the RELEASE AND WAIVER OF LIABILITY AND INDEMNITY AGREEMENT as posted and signed at Registration.
4. ENTRANT'S "GOOD FAITH TO THE PUBLIC PLEDGE": In recognition of the support of the racing fans, and the effort and monies expended by the sponsors and Eldora in connection with the Event, I agree to use my best efforts to compete in the Event, including related practice and qualifying activity, and I will not withdraw from competition without the consent of the Eldora Promoter or his designee. If the Driver for any reason is unable to compete, the Car Owner will use its best efforts to identify and use a substitute driver in order to compete.

DRIVER (Print) _____ **AGE** _____ **SSN or Fed. Tax ID #** _____

STREET _____ **CITY** _____ **STATE** _____ **ZIP** _____

DRIVER'S SIGNATURE/DATE _____ / _____ / _____ **PHONE ()** _____

I acknowledge that I have fully read and understand the rules and regulations governing the mechanical and technical requirements for the event. I assume responsibility for the legality and safety of my car and accept all penalties issued by the Race Director and/or officials. I acknowledge that I am responsible for the actions of my Car Owner, Crew Chief and Pit Crew and that they must abide by all Eldora Speedway rules, regulations and decisions as well as the stipulations announced by the Race Director and/or officials. I acknowledge that my event finishing position and prize money may be subject to penalty for the actions of myself, my Car Owner, Crew Chief and Pit Crew.

CAR # _____ **2nd Choice** _____ **CHASSIS** _____ **MAKE** _____ **COLOR(S)** _____

CAR SPONSORS (three) _____

EMAIL _____ **HAULER (HxL)** _____ **TRANSPONDER#** _____

EMERGENCY CONTACT _____ **PH ()** _____ **RELATIONSHIP** _____

CAR OWNER (Print) _____ **SSN or Fed. Tax ID #** _____

STREET _____ **CITY** _____ **STATE** _____ **ZIP** _____

OWNER'S SIGNATURE/DATE _____ / _____ / _____ **PHONE ()** _____

PLEASE CIRCLE >>> Make winnings payable to: DRIVER OR CAR OWNER

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									

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 on page 3.

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. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.