



Indiana Horse Racing Commission State of Indiana

Mitchell E. Daniels, Jr., Governor

www.in.gov/ihr

MEMORANDUM

TO: Thoroughbred & Quarter Horse
Breed Development Participants

FROM: Jacki Brown, Director of Breed Development

RE: Award Payments

In order to receive an Indiana Bred award, the owner, breeder or stallion owner must have on file with the State of Indiana the following forms (attached for your convenience):

- W-9 Taxpayer Identification Number Request
- Automated Direct Deposit Authorization Agreement

Please note that the award cannot be processed until these completed forms are turned in and entered into the State's system. Please allow two-four weeks after your forms are returned for the information to be added to the system prior to your award being processed.

If you have not received any awards from our fund for a year or longer, you may be purged from the Auditor's system, this may require you to resubmit new forms. If any of your personal information (including banking institution) has changed you must resubmit new forms.

Please return completed forms to:

Kristi Paulin
Indiana Horse Racing Commission
150 W. Market Street, Suite 530
Indianapolis, IN 46204

You may direct any questions you have regarding award payments to Jacki Brown (jbrown@hrc.in.gov) at (317) 233-0187 or Kristi Paulin (kpaulin@hrc.in.gov) at (317) 233-3119

THOROUGHBRED BREED DEVELOPMENT POLICY
INDIANA BRED OWNER/BREEDER/STALLION AWARDS
OUT-OF-STATE BREEDER AWARDS

71 IAC 13.5-3-1 Owner awards

Authority: IC 4-31-3-9

Affected: IC 4-31

Sec. 1. (a) An owner award is the award paid to the owner of a registered Indiana bred which wins any race at a licensed pari-mutuel track located in Indiana.

(b) In the event of multiple owners, the award will be paid to the individual listed first on the Equibase result chart. It is the responsibility of the individual who receives the owner award to distribute monies to the remaining owners.

(c) The amount of the award is:

(1) twenty percent (20%) of the base purse for all allowance and stakes (including Maiden Special Weights); and

(2) fifteen percent (15%) of the base purse for all claiming races when entered for a claiming price of greater than seven thousand five hundred dollars (\$7,500).

(d) Awards will be paid by the commission.

(e) The registered owner, breeder and stallion owner may receive an award not to exceed \$10,000 for a potential total payout of \$30,000 for winning a single race at an Indiana pari-mutuel race track. (*Indiana Horse Racing Commission 71 IAC 13.5-3-1; emergency rule filed Jun 22, 2000, 3:05 p.m.: 23 IR 2786; readopted filed Oct 30, 2001, 11:50 a.m.: 25 IR 899; emergency rule filed Jan 21, 2004, 2:30 p.m.: 27 IR 1921; emergency rule filed January 24, 2008*)

71 IAC 13.5-3-2 Breeder awards

Authority: IC 4-31-3-9

Affected: IC 4-31

Sec. 2. (a) A breeder award means the award is paid to the breeder of a registered Indiana bred which wins any race at a licensed pari-mutuel track located in Indiana.

(b) In the event of multiple breeders, the award will be paid to the individual designated as the recipient on the foal application. It is the responsibility of the designated recipient to distribute monies to the remaining breeders.

(c) The amount of the award is twenty percent (20%) of the base purse for all stake, allowance (including Maiden Special Weight), and claiming races when entered for a claiming price of greater than seven thousand five hundred dollars (\$7,500).

(d) Awards will be paid by the commission.

(e) The registered owner, breeder and stallion owner may receive an award not to exceed \$10,000 for a potential total payout of \$30,000 for winning a single race at an Indiana pari-mutuel race track. (*Indiana Horse Racing Commission; 71 IAC 13.5-3-2; emergency rule filed Jun 22, 2000, 3:05 p.m.: 23 IR 2787; readopted filed Oct 30, 2001, 11:50 a.m.: 25 IR 899; emergency rule filed Jan 21, 2004, 2:30 p.m.: 27 IR 1922; emergency rule filed January 24, 2008*)

71 IAC 13.5-3-4 Stallion owner awards

Authority: IC 4-31-3-9

Affected: IC 4-31

Sec. 4. (a) A stallion owner award is the award is paid to the owner or lessee of a registered Indiana stallion whose registered progeny have won any race at a licensed pari-mutuel track located in Indiana.

(b) In the event of multiple stallion owners, the award will be paid to the individual designated as the recipient on the stallion application. It is the responsibility of the designated recipient to distribute monies to the remaining stallion owners.

(c) The amount of the award is ten percent (10%) of the base purse for all stake, allowance, and claiming races when entered for a claiming price of greater than seven thousand five hundred dollars (\$7,500).

(d) Awards will be paid by the commission.

(e) The registered owner, breeder and stallion owner may receive an award not to exceed \$10,000 for a potential total payout of \$30,000 for winning a single race at an Indiana pari-mutuel race track.

(f) The award will be paid to the owner or lessee of the registered stallion at time of conception. The stallion must have been registered at time of conception. (*Indiana Horse Racing Commission; 71 IAC 13.5-3-4; emergency rule filed Jun 22, 2000, 3:05 p.m.: 23 IR 2787; readopted filed Oct 30, 2001, 11:50 a.m.: 25 IR 899; emergency rule filed Jan 21, 2004, 2:30 p.m.: 27 IR 1922; emergency rule filed January 24, 2008*)

71 IAC 13.5-3-3 Out-of-state breeder's awards

Authority: IC 4-31-3-9

Affected: IC 4-31

Sec. 3. An out-of-state breeder's award is the award paid to the breeder of a registered Indiana bred which wins a race in another state or Canada. The amount of the award is ten percent (10%) of the winner's share of the purse for any race when entered for a claiming price of greater than seven thousand five hundred dollars (\$7,500). This award is applicable only when there is no live thoroughbred race meet in progress in Indiana (except for stake races and for two-year-olds winning out-of-state prior to July 1). Awards will be paid by the commission. Out-of-state breeder's awards shall be limited to a single race award not to exceed ten thousand dollars (\$10,000). (*Indiana Horse Racing Commission; 71 IAC 13.5-3-3; emergency rule filed Jun 22, 2000, 3:05 p.m.: 23 IR 2787; readopted filed Oct 30, 2001, 11:50 a.m.: 25 IR 899; emergency rule filed Jan 28, 2003, 2:20 p.m.: 26 IR 1952; emergency rule filed Jan 21, 2004, 2:30 p.m.: 27 IR 1922; emergency rule filed May 10, 2005, 3:20 p.m.: 28 IR 2751*)

Please Note: All awards are paid by the Thoroughbred Breed Development Program, not the racetrack.

In order to receive an award, you must have a completed W-9 & Direct Deposit Form on file with the State of Indiana.

For Additional Information, Please Contact:

**Thoroughbred Breed Development Program
Jacki Brown, Director
(317) 233-0187
jbrown@hrc.IN.gov**

QUARTER HORSE BREED DEVELOPMENT POLICY

INDIANA BRED OWNER/BREEDER/STALLION AWARDS

71 IAC 14.5-3-1 Owner awards

Authority: IC 4-31-3-9

Affected: IC 4-31

Sec. 1. (a) An owner award is the award paid to the owner of a registered Indiana bred quarter horse which places first, second, or third in any race except claiming races when entered for a claiming price of less than five thousand dollars (\$5,000) or any speed index race, at a licensed pari-mutuel race track in Indiana.

(b) In the event of multiple owners, the award will be paid to the individual listed first on the Equibase result chart. It is the responsibility of the individual who receives the owner award to distribute these monies to the remaining owners.

(c) The amount of the award is twelve and one-half percent (12.5%) of the gross purse, distribution is:

- (1) fifty percent (50%) is awarded to the winner;
 - (2) thirty percent (30%) is awarded to second place; and
 - (3) twenty percent (20%) is awarded to third place.
- (d) Awards will be paid by the commission.

(e) The registered owner, breeder and stallion owner may receive an award not to exceed \$10,000 for a potential total payout of \$30,000 for winning a single race at an Indiana pari-mutuel race track. (*Indiana Horse Racing Commission 71 IAC 14.5-3-1; emergency rule filed Nov 15, 2000, 11:40 a.m.: 24 IR 1037; readopted filed Oct 30, 2001, 11:50 a.m.: 25 IR 899; emergency rule filed Apr 24, 2006, 11:11 a.m.: 29 IR 3034; emergency rule filed January 24, 2008*)

71 IAC 14.5-3-2 Breeder awards

Authority: IC 4-31-3-9

Affected: IC 4-31

Sec. 2.(a) A breeder award is the award paid to the breeder of a registered Indiana bred quarter horse which places first, second, or third in any race except claiming races when entered for a claiming price of less than five thousand dollars (\$5,000) or any speed index race, at a licensed pari-mutuel race track located in Indiana.

(b) In the event of multiple breeders, the award will be paid to the individual designated as the recipient on the foal application. It is the responsibility of the designated recipient to distribute these monies to the remaining breeders.

(c) The amount of the award is twelve and one-half percent (12.5%) of the gross purse, distribution is:

- (1) fifty percent (50%) is awarded to the winner;
 - (2) thirty percent (30%) is awarded to second place; and
 - (3) twenty percent (20%) is awarded to third place.
- (d) Awards will be paid by the commission.

(e) The registered owner, breeder and stallion owner may receive an award not to exceed \$10,000 for a potential total payout of \$30,000 for winning a single race at an Indiana pari-mutuel race track. (*Indiana Horse Racing Commission; 71 IAC 14.5-3-2; emergency rule filed Nov 15, 2000, 11:40 a.m.: 24 IR 1037; errata filed Feb 9, 2001, 3:38 p.m.: 24 IR 2091; readopted filed Oct 30, 2001, 11:50 a.m.: 25 IR 899; emergency rule filed Mar 27, 2002, 10:27 a.m.: 25 IR 2539; emergency rule filed January 24, 2008*)

71 IAC 14.5-3-3 Stallion owner awards

Authority: IC 4-31-3-9

Affected: IC 4-31

Sec. 3. (a) A stallion owner award is the award paid to the owner or lessee of a registered Indiana stallion whose registered progeny places first, second, or third in any race except claiming races when entered for a claiming price of less than five thousand dollars (\$5,000) or any speed index race, at a licensed pari-mutuel race track located in Indiana.

(b) In the event of multiple stallion owners, the award will be paid to the individual designated as the recipient on the stallion application. It is the responsibility of the designated recipient to distribute these monies to the remaining stallion owners.

(c) The amount of the award is twelve and one-half percent (12.5%) of the gross purse, distribution is:

- (1) fifty percent (50%) is awarded to the winner;
 - (2) thirty percent (30%) is awarded to second place; and
 - (3) twenty percent (20%) is awarded to third place.
- (d) Awards will be paid by the commission.

(e) The registered owner, breeder and stallion owner may receive an award not to exceed \$10,000 for a potential total payout of \$30,000 for winning a single race at an Indiana pari-mutuel race track.

(f) The award will be paid to the owner or lessee of the registered stallion at time of conception.

(g) No stallion standing outside Indiana and shipping semen into the state will be eligible to participate in any stallion breed development awards. (*Indiana Horse Racing Commission; 71 IAC 14.5-3-3; emergency rule filed Nov 15, 2000, 11:40 a.m.: 24 IR 1037; readopted filed Oct 30, 2001, 11:50 a.m.: 25 IR 899; emergency rule filed Mar 27, 2002, 10:27 a.m.: 25 IR 2539; emergency rule filed January 24, 2008*)

Please Note: All awards are paid by the Quarter Horse Breed Development Program, not the racetrack.

In order to receive an award, you must have a completed W-9 & Direct Deposit Form on file with the State of Indiana.

For Additional Information, Please Contact:

**Quarter Horse Breed Development Program
Jacki Brown, Director
(317) 233-0187
jbrown@hrc.IN.gov**

Substitute Form **Taxpayer Identification Number Request**

State Form 23743 (R 07/01)

State of Indiana

Approved by State Board of Accounts 2001

Approved by Auditor of State 2001

W-9

DO NOT send to IRS

Print or Type	Return to address below
Legal Name (OWNER OF THE EIN OR SSN AS NAME APPEARS ON IRS OR SSN RECORDS) DO NOT ENTER THE BUSINESS NAME OF A SOLE PROPRIETORSHIP ON THIS LINE	
Trade Name Complete only if doing business as (D/B/A)	
Remit Address	
Purchase Order Address-Optional	
Check legal entity type and enter 9 digit taxpayer identification Number (TIN) below: (SSN = Social Security Number, EIN = Employer Identification Number)	SSN or EIN must be for legal name above

- Individual** (Individual's SSN) _____
- Sole Proprietorship (Owner's SSN or Business EIN) SSN _____
- EIN _____
- Partnership General Limited (Partnership's EIN) _____
- Estate/Trust (Legal Entity's EIN) _____
- Note: Show the name and number of legal trust, or estate, not personal representatives
- Other (Limited Liability Company, Joint Venture, Club, ect) (Legal Entity's EIN) _____
- Corporation Do you provide legal or medical serv. Yes No (Corp's EIN) _____
- Government (or Government operated entity) (Entity's EIN) _____
- Organization Exempt from Tax under Section 501(a)
Do you provide medical services? Yes No (Org's EIN) _____
- Check here if you do not have a SSN or EIN but have applied for one.

Under Penalties of prejury, I certify that:

- (1) The number listed 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 the 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 (does not apply to real estate transactions, mortgage interest paid, and acquisition or abandonment of secured property, contribution to an individual retirement arrangement (IRA), and payments other than interest and dividends.)
- 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 of underreporting interest or dividends on your tax return.

THE IRS DOES NOT REQUIRE YOUR CONSENT TO ANY PROVISION OF THIS DOCUMENT OTHER THAN THE CERTIFICATIONS REQUIRED TO AVOID BACKUP WITHHOLDING.

I am a U.S. person (including a U.S. resident alien)

Name (Print or Type) _____ Title _____
 AUTHORIZED SIGNATURE _____ Date _____
 Phone _____

Agency _____ Agency use only Yes No Approved by _____

1099

Purpose of form: We are required to file an information return with the IRS and must get your correct taxpayer identification number (TIN) to report our payments to you.

Use Form W-9 on the reverse side, if you are a U.S. person (including a U.S. resident alien), to give us your correct TIN and, when applicable to:

1. Certify the TIN you are giving is correct.
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are an exempt payee.

If you do not provide us with the information, your payments may be subject to 31% federal income tax backup withholding. Also, if you do not provide us with information, you may be subject to a \$50.00 penalty imposed by the Internal Revenue Service per I.R.C. 6723.

Federal law on backup withholding preempts any state and local law remedies, such as any rights to a mechanic's lien. If you do not furnish a valid TIN, or if you are subject to backup withholding, the payer is required to withhold 31% of its payment to you. Backup withholding is not a failure to pay you. It is advance tax payment. You should report all backup withholding as a credit for taxes on your federal income tax return.

Specific Instructions: Enter your legal name on that line. Your legal name is the one that appears on your Social Security Card or Employer Identification Number if a business. If you are a sole proprietor, then your legal name is the business owner's name. If you have a "doing business as" (d/b/a) name, enter on the trade line. Enter your remit address on the next line, and if you have a separate address for purchase orders, enter that address on the appropriate line.

Next, select the organization type for your name, check the box, and record the appropriate taxpayer identification number (TIN) in the space provided. Notice that individuals and sole proprietors are the only types with a social security number. If you are a corporation or an exempt 501(a) organization, you must answer yes or no on legal and medical services. If you are sole proprietor you must show the business owner's name in the legal box, and the business name in the trade name box. You cannot use only the business name. For the TIN, you may use either the individual's SSN or the employer identification number (EIN) of the business. However, the IRS prefers that you show the SSN.

Finally, complete the certification section, sign and date the form.

If you are a foreign person, use the appropriate Form W-8.

If you have any questions
please call the Indiana Horse
Racing Commission at 317-233-3119



**AUTOMATED DIRECT DEPOSIT
AUTHORIZATION AGREEMENT**
State Form 47551 (R4 / 3-07)
Approved by State Board of Accounts, 2007

Add Deposit Change Deposit Stop Deposit

Name of Person who prepared this request.
Name: _____
Daytime Telephone Number: _____

THIS FORM APPLIES TO YOU, IF YOU ARE:

- 1) A person, business, or other entity who has a contract with the state; or
- 2) A person, business, or other entity who submits an invoice to the state; or
- 3) A state employee who seeks reimbursement for travel expenses incurred while traveling on state business.

Indiana law (I.C. 4-13-2-14.8) requires that YOU receive PAYMENT(S) by means of electronic transfer of funds.

INSTRUCTIONS:

- 1. Complete Section 1 below.
- 2. Have your financial institution complete Section 2

You are responsible for insuring that this form was approved and instructions above are followed. By signing this form, you represent that it is understood by all parties that, if approved:

- 1. The State of Indiana must initiate credits (deposits) in various amounts, by electronic transfer of funds through automated clearing house (ACH) processes, to the below listed checking (demand) or savings account designated in the financial institution named below.
- 2. If necessary, you will accept reversals from the State for any credit entries made in error to a bank account per National Automated Clearing House Association (NACHA) regulations.
- 3. You may only revoke this request and authorization by notifying the Auditor of State in writing, at the above address, at least fifteen (15) days before the effective date of revocation.
- 4. Any change to the account or to a new financial institution will require a new State of Indiana Automatic Direct Deposit Authorization Agreement. Failure to timely notify the Auditor of State of an account change will delay payment.
- 5. The State of Indiana and its entities are not liable for late payment penalties or interest if you fail to provide information necessary for an electronic funds transfer and/or you do not properly follow the Instructions above.

SECTION 1: AUTHORIZATION

According to Indiana law, your signature below authorizes the transfer of electronic funds under the following terms:

Financial Institution: _____ Account Number: _____

Type of Account: Checking (Demand) Savings

Printed Name (as shown on the account) Federal I.D. Number/Social Security Number

Address (number and street, and/or PO box no.) City, State, and Zip Code (00000-0000)

Signature of Account Holder Date

SECTION 2: FINANCIAL INSTITUTION'S APPROVAL *BANK MUST COMPLETE*

The financial institution identified below agrees to accept automated deposits under the terms set forth herein:

Name of Financial Institution: _____ Telephone: (_____) _____

Address: _____
Number and Street, and/or P.O. Box No. City, State, and Zip Code (00000-0000)

_____, 20____
Date Financial Institution's Authorized Signature

ABA Transit-Routing Number Title