

Northfield Park – Purse Payment Policy

1. Purse Request Form and W-9 Form

You must fill out both a Purse Request Form and a W-9 Form in order to get your purse checks. There is no need to fill out these forms every year if everything's the same. However, you must inform Northfield Park anytime you have a change of tax ID, name or address, etc. followed by filling out a new purse request form.

2. Both Trainers and Drivers shares will be deducted from Owners' purse checks

5% (with minimum \$15) as driver's share and 5% (no minimum) as trainer's share will be taken out from the owner's purse payments and paid to the respective Trainers/Drivers by Northfield Park, per agreement with the Ohio Harness Horsemen's Association.

If you are both the owner and trainer/driver of the horse, your trainer/driver's portion will be included in your owner's check and will not be paid separately.

3. Northfield Park's purse payment schedules

***** Minimum \$30 to receive check *****

- Owners – to be paid weekly**

Tuesday through Monday races – paid on Wednesday/Thursday

Note: Pick-up checks will normally be available Wednesday afternoon & mail checks sent on Thursday. ***

- Trainers & Drivers – to be paid biweekly**

One week Drivers and the other week Trainers

Note: Pick-up checks will normally be available Wednesday afternoon & mail checks sent on Thursday. ***

*** This is not a guarantee. While we strive to have your checks ready on time, some delay might be inevitable in the event of system failure, power down, weather, holidays or unforeseeable mishaps, etc.

4. Mail Flag

Horsemen can either pick-up their purse checks or get them through the mail. Please check the appropriate box in the purse request form. If neither box is checked, we will mail the checks.

If you choose "pick-up" and would like to authorize other people to pick up the checks for you, print their full names neatly on the purse request form. No nickname please as we will check ID before releasing checks.

If you want to authorize someone to pick-up the checks for you for just one time, you still need to fill out, sign and date a purse request form, marking "For one time only" on the form.

For your protection, no pick-up authorization of any kind by phone is acceptable.

5. Mail/Lost, delay or misplaced purse checks

There has been a substantial increase of check stop payment fees charged by the bank and Northfield Park will no longer be able to absorb these fees in the event of checks lost in mail. If the Horsemen's checks are not received or misplaced by you, please follow these steps to obtain replacement checks:

According to the Post Office, a check should not be considered lost unless it is not received two full weeks after the check was mailed. If you do not receive the check two weeks after it was sent call the Horsemen's Bookkeeper to report it lost and fill out a replacement check request form. Upon receipt of the request, Northfield Park will call the bank to confirm that the check is not cleared. If it is not, a replacement check will be issued in our next check-run with the stop-payment fee (currently \$40 per check) deducted from the re-issued check. Please note that if the bank (PNC) raises the stop-payment fee, we will charge the new rate accordingly without prior written notice.

If you experience problems in getting your mail, log on to the Post Office website www.USPS.com where you can find various services and solutions. Here is one that you may find helpful:

Quote

The answer to question "My mail is delayed, who should I notify of this problem?", it says

Your local Post Office should be able to address most of your concerns. Often there are identifying marks on an envelope that pinpoint the cause of a delay. Record the delivery date on the envelope and present to your local Post Office for examination.

If expected First Class or Priority Mail has not arrived within 5 Postal business days from the mailing date, you should:

- Call 1-800-ASK-USPS where a customer service representative will document your concern, OR
- Email us your concern.

Please note that with a mail loss filing, you will not automatically receive a response; if the item is located, it will be returned to you.

Unquote

6. **Multiple Ownership**

In the event of multiple ownership, Northfield Park will pay and send the purse checks to the 1st Owner **as registered at USTA**. The first owner's Taxpayer Identification will also be used for issuing 1099-Miscellaneous statements at the end of the year. If an E.I.N. (Employer Identification Number) should be used, please also indicate clearly its matching business name on the W-9 form.

IMPORTANT: Owners other than the 1st owner will not be able to receive the checks without a written authorization from the 1st owner. It is therefore very important to decide who will be getting the purse checks and put down his name as the 1st owner when registering your horses. If you change your minds later, you need to contact USTA to make the changes.

7. **Special Events**

Special events with large purses are not guaranteed by OHHA. Therefore, purse payments for the tested horses will not be released until receipt of medical clearances conducted by an independent laboratory. Please be prepared to wait for 2-4 weeks for the availability of the test reports. Longer if re-testing is necessary. Please also note that Northfield Park is not in a position to interfere or speed up the process of the tests. Examples of these special events are:

- Battle of Lake Erie
- Scarlet & Gray
- Ohio Sires Stakes (Final)

Purse payments of the following special events are responsible by The Hambletonian Society:

- Cleveland Classic
- Courageous Lady

Note: The above special events are listed based on current schedules and are subject to change without prior notices.

8. Form 1099

1099 forms are issued for earnings of \$600 or greater, and reported to the IRS. These forms will be mailed to you before end of January of the following year based on the addresses we have on file. If you anticipate a change of address around that time or you do not have a correct address with us please advise immediately.

For multiple owners, only the 1st owner will get Form 1099 from Northfield Park. It is the 1st owner's responsibility to issue Form 1099 to the other owners.

Horsemen are expected to do their own bookkeeping. Northfield Park is not responsible to provide details of Horsemen's earnings. If Horsemen request a detail earnings statement, Northfield Park may charge a service fee.

9. B-Notice

If IRS cannot match your tax identification number with your name, Northfield Park will mail you a B-Notice that requires your reply with correct information by certain dates. If you fail to respond on time, or continue to provide an invalid tax ID, Northfield Park will either put all your purse checks on hold or do a tax withholding of 28% from your future earnings as required by IRS.

** Please note that IRS only accepts United States tax ID, that is, your United States social security number or employers tax ID. Social security number of a foreign country (e.g. Canada, Mexico) is NOT considered a valid US tax ID. IRS allows Northfield Park to log on to their website to verify SSN now. If it failed, Northfield Park would start the 28% tax withholding immediately.

The following forms can be downloaded from this website

Purse Request Form

Form W-9

Note: You can also log on to www.IRS.gov to download the latest version of form W-9

Replacement Check Request Form