

SPORTS
OFFICIALS

TAX GUIDE

SAVE TIME
AND MONEY
ON YOUR
TAXES

■ Tax Forms and Filing Tips

■ Record-Keeping Log

■ Frequently Asked Questions

From *Referee* and the National Association of Sports Officials

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GUIDE**

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ON YOUR TAXES

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of Sports Officials

Sports Officials Tax Guide

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Introduction

The Internal Revenue Service takes a critical look at the income tax filings made by sports officials — professional and amateur.

Referee and the National Association of Sports Officials (NASO) are here to help you prepare for those situations. Information on the taxation of sports officials, and how income and expenses are determined and viewed by taxing jurisdictions, is contained within this booklet.

The information is only a guide; you should contact a professional for advice pertinent to your particular situation.

How to Use This Guide

Throughout the following pages, references are made to various tax forms and tables, identified as “Exhibits.” Samples of those documents are located on pages 18-29 in the “Tables and Forms” section.

The background of the top section is a faded image of a U.S. Individual Income Tax Return form. Visible text on the form includes "Department of the Treasury", "U.S. Individual Income Tax Return", "Your first name and initial", "Last name", "Spouse's social security number", "You must enter your SSN(s) above", "Checking a box below to change your tax or refund status", "You", "Head of household (with qualifying person). (See instructions.)", "If the qualifying person is a child but not your dependent, enter this child's name here.", and "with dependent child(s)".

PART 1

Understanding the Rules of the Game: Taxation of Sports Officials

Independent Contractor versus Employee

Worker classification is an area of great interest to employers, the federal government, state governments and sports officials. Its impact on each of those entities can be very large. Generally, employees are more expensive for employers than are independent contractors. Conversely, a worker's overall tax liability is generally greater if taxed as an independent contractor rather than as an employee. State governments manage unemployment programs that benefit employees but do not benefit independent contractors. This discussion will be limited to the impact on sports officials of the employee versus independent contractor issue.

There are two main categories of workers – employees and independent contractors. Employees are individuals who provide services for employers within an employment relationship. Independent contractors are individuals who provide services outside an employment relationship. They are self-employed. Generally, a worker's status will be determined by the type of business, not the worker, and is sometimes controlled by a matter of law. For example, if officials are employees of a school district, that school district should treat them as employees for officiating purposes. The sports official's tax and financial burden will be different if the official is an employee rather than an independent contractor.

Tax Considerations (Exhibit 1)

When sports officials are treated as employees, they report their income as wages on page one of Form 1040. Income includes payment for services provided and amounts received for job-related expenses. If the expenses incurred are not reported to the employer or are reimbursed at an amount different from that which would be deductible, the difference would be reported as income. Job-related expenses which an employer does not reimburse or reimburses at an amount less than the actual expense can be claimed as miscellaneous itemized deductions on Schedule A. Those deductions are subject to a floor equal to 2% of adjusted gross income.

The employee pays income tax on that income through wage withholding based on information provided to the employer on Form W-4. In addition, the employee must also pay Social Security tax at 6.2% and Medicare at 1.45%. The employee also satisfies the payment of the tax through payroll withholding. The employer matches the Social Security and Medicare tax of each employee.

When sports officials are treated as independent contractors, they are responsible for payment of their own income taxes as well as Social Security and Medicare taxes. Officials who receive more than \$600 from any individual payer should receive a Form 1099-MISC. Depending on the net amount of officiating income (gross income minus expenses), the official may have to pay those taxes by making estimated tax payments, referred to as quarterly payments. However, the due dates of those payments are not tied to calendar quarters. They are due April 15, June 15, September 15 and January 15. The reason is to get self-employed individuals on a pay-as-you-go system, similar to employees who pay taxes through payroll withholding. The taxes that are due are based on the gross income, less expenses, that are known as of the date of the estimate. If officiating is a part-time or seasonal job, you may be able to satisfy those tax payments through additional withholding from earnings from your primary employment. That keeps things simple and may save a penalty since payroll withholdings are considered paid equally throughout the year, whereas estimated tax payments are considered paid the date they are received by the IRS. Failure to pay sufficient estimated taxes through that method may result in a penalty for underpayment.

The self-employment tax for independent contractors is equal to the employer and employee share of Social Security and Medicare taxes, 15.3%. The good news is that one-half of the tax is deductible from gross income. An official who files a tax return as an independent contractor will complete a Schedule C, Profit or Loss From Business (Sole Proprietorship) to determine how much income is subject to income tax and self-employment tax.

Another issue for the independent contractor is fringe benefits. An employee is generally taken into account for purposes of the employer's retirement and fringe benefit plans. Accordingly, an employee may be eligible for health insurance, educational assistance and many other tax-advantaged benefits. An employee may also be eligible for unemployment compensation and worker's compensation for job-related injuries or disabilities. Independent contractors generally must provide their own retirement and fringe benefit plans and have no protection when they cannot work due to injury, unless they have purchased disability coverage. Health and disability insurance premiums are deductible for income tax purposes when purchased by an independent contractor. Life insurance is not deductible.



PART 2

Income

If you are being paid as an employee, your income includes payment for services rendered. Employers treat this as wages and these wages are subject to income tax withholding, Social Security and Medicare tax withholding. Wages are reported to you on Form W-2 by January 31 for the preceding calendar year. If your employer is reimbursing you for expenses, they may report them to you one of two ways:

One, if your employer is reimbursing your expenses dollar for dollar, any reporting to you by your employer is for information only. The amount is not subject to income tax, Social Security or Medicare tax. You are not required to report those reimbursements as income nor are you allowed a deduction for the expenses. Those amounts offset each other and are not reported on your tax return.

Two, if you do not report to your employer your expenses and instead receive amounts to help offset your various expenses (i.e. an expense allowance), your employer will include the reimbursements as income on your Form W-2. In order to deduct your expenses you would need to complete Form 2106 (or 2106-EZ), Employee Business Expenses. Those deductions are subject to a minimum of 2% of Adjusted Gross Income (AGI) floor on Schedule A. If your employer pays for your expenses directly, for example, gives you a plane ticket or hotel reservations paid in advance, those items are not income to you unless you negotiate the items for cash and a lesser service. Trading a first-class airline ticket for a coach or business class ticket (one of lesser value) and “pocketing” the difference is not illegal. However, you must report the difference (savings) as income.

If you are being treated as an independent contractor, your income from officiating includes all amounts received regardless of whether you report your expenses to the contracting agent. You will report all receipts on Schedule C. Types of income you might receive include a flat fee for officiating a game, reimbursement for some or all of your deductible or nondeductible mileage and amounts for out-of-town expenses like hotel and meals (per diem).



PART 3

Expenses

The sports official has many ways to spend earnings. Some of the expenditures are deductible for income tax purposes and some are not. Generally, any items that are personal in nature are not deductible and items that have a business purpose are deductible. The tax law defines a trade or business expense as an amount that is ordinary and necessary to the business and paid during the tax year. Definitions of the components of that statement are:

1. “Ordinary” refers to an expense that is common and acceptable in the taxpayer’s type of business.
2. “Necessary” means it must be appropriate or helpful to the business. Deductible expenses must be both “ordinary and necessary.”
3. The term “trade” or “business” is generally defined as an activity undertaken with the expectation of making a profit. Actually making a profit is not required before deducting expenses.

What can and cannot be deducted? Remember, we are dealing in generalities. Everyone can have special circumstances that could apply. Consult your own tax advisor with questions that involve your individual circumstances. There might be something unusual that will allow the deduction.

Officials who claim deductions for expenses and are independent contractors will do so on a Schedule C (see Exhibit 2). However, if your expenses are \$5,000 or less and other qualifications are met, you may be able to file Schedule C-EZ of Form 1040. See Exhibit 3 for criteria.

Officials who are classified as employees who have deductible business expenses related to officiating are required to report those expenses on Form 2106 (or 2106-EZ), Employee Business Expenses (see Exhibit 4 or 5). The deductions are deductible only to the extent that they exceed 2% of the individual’s adjusted gross income.

The following are some types of expenses that officials may incur:

- Automobile
- Legal and Professional
- Travel
- Meals and Entertainment
- Dues and Subscriptions
- Uniforms
- Supplies
- Home Office Expense

Automobile

If you use your auto for officiating purposes, which most officials do, you may be able to deduct the expenses related to the operation of the auto. Deductions can be computed using the standard mileage rate or actual expenses. Both methods rely on accurate documentation of the number of miles driven for business. Use of a basic auto log or the Sports Officials Game Log in Part 6 of this booklet can simplify that record-keeping requirement. The standard mileage rate can be used only when the following requirements are met:

1. You must own or lease the car.
 - A. The election to use the standard mileage allowance for a leased vehicle must be elected in the first year of the lease and must be used for the entire term of your lease.
 - B. If the lease was entered into prior to 2015, you can elect the standard mileage allowance for 2015 and all remaining years on that lease. If the lease was entered into prior to 2015 and you did not make the election for standard mileage for 2015, it is too late. You must continue with the actual cost method.
2. The election to use the standard rate must be made in the first year the car is available for use in your business and cannot be changed in later years.
3. You cannot use the car for hire (such as a taxi).
4. You cannot operate two or more cars simultaneously. (Note: You can alternate between two vehicles and still use the standard mileage rate). Your deduction is equal to your business miles times the standard rate. The rate for 2015 is 57.5 cents per mile. You can also deduct any business-related parking fees and tolls. Speeding and parking fines are not deductible.

If you use actual expenses, the business percentage of your total miles is multiplied times your actual expenses to determine the amount of deduction. Actual expenses include gas, oil, insurance, repairs, maintenance and lease payments. If you use actual expenses you may be entitled to deduct depreciation. There are special rules for depreciation so consult a knowledgeable tax professional.

What miles are deductible? Exhibit 6 shows clearly what can and cannot be deductible. Generally, only your mileage from your primary job (assuming officiating is a second job) to your game site, meeting location, etc. is deductible. If you leave from home to a game or meeting, that is not deductible. If you have a home office, the rules are a little different. Beginning in 2013, the IRS has simplified the definition of “home office” which may allow additional mileage deductions if you qualify as having an office in the home.

Legal and Professional

If you require any legal assistance connected to sports officiating and it falls under “ordinary and necessary,” it may be deductible. The IRS has issued a ruling allowing taxpayers to allocate a portion of their tax preparation fees to various tax-return schedules, including Schedule C, which means if you pay someone to prepare your tax return then a portion of that fee could be a deduction against officiating income.

Travel

For tax purposes, travel expenses are the “ordinary and necessary” expenses of traveling away from your tax home for officiating. They include transportation, lodging, meals and incidentals. (See Exhibit 7 for details.) What is your tax home? Generally, your tax home is where your regular place of business is located regardless of where you maintain your family home. It includes the entire city or general area in which your primary place of employment is located. In simple language, you generally would have to remain overnight in order to qualify for travel expenses beyond transportation expenses.

It is necessary to keep a record of all expenses you incur and any advances you receive. You can use a log, diary, notebook or any other written record to keep track of those expenses. Exhibit 8 details what elements are required for proper record-keeping of various types of expenses.

Meals and Entertainment

Meals and entertainment have a long history of debate in the tax law. Congress has continuously worked at minimizing the tax benefit for those items because of high abuse. The general rule is that meals and entertainment are personal in nature and not deductible. For those expenditures to be deductible, they must meet very stringent record-keeping requirements. That is, the meal or

entertainment must be directly preceded or followed by a business activity. Documentation of who, what, when, where and how much must be made at or close to the time the expense is incurred. Meals and entertainment for building general goodwill in your business is not a deductible expense.

Meals while away from home are not required to pass the “directly related to a business activity” test. The fact you are away from home is sufficient to make those meals deductible. All meals, whether for entertainment or while away from home, are subject to a 50% limitation.

Dues and Subscriptions

Dues and subscriptions that are specific to carrying out the duties of your job are generally deductible. Professional or trade association dues like NASO’s or a subscription to *Referee Magazine* are examples of deductible dues. Booking fees are another example.

Uniforms

You can deduct the cost and upkeep of work clothes only if you must wear them as a condition of your employment and they are not suitable for everyday wear. If the shirt you wear for officiating has a patch or emblem on it, it would be considered a uniform. Additionally, items considered protective clothing, like shinguards, chest protectors or steel-toe shoes, would be deductible.

Supplies

Supplies necessary to carry out your officiating duties would also be deductible. Examples might be whistles, flags, penalty cards or a plate brush. Those supplies may vary by sport, but all sports require officials to have certain tools of the trade.

Home Office Expense

For taxable years starting on, or after, January 1, 2013 (filed beginning in 2014), you now have a simpler option for computing the business use of your home. That new simplified option can significantly reduce the recordkeeping burden by allowing a qualified taxpayer to multiply a prescribed rate by the allowable square footage of the office in lieu of determining actual expenses.

Taxpayers using the regular method (required for tax years 2012 and prior), instead of the optional method, must determine the actual expenses of their home office. Those expenses may include mortgage interest, insurance, utilities, repairs and depreciation. Generally, when using the regular method, deductions for a home office are based on the percentage of your home devoted to business use. So, if you use a whole room or part of a room for conducting your business, you need to figure out the percentage of your home devoted to your business activities.

Regardless of the method chosen, there are two basic requirements for your home to qualify as a deduction:

1. Regular and Exclusive Use

You must regularly use part of your home exclusively for conducting business. For example, if you use an extra room to run your business, you can take a home office deduction for that extra room.

2. Principal Place of Your Business

You must show that you use your home as your principal place of business. If you conduct business at a location outside of your home (as all officials do), but also use your home substantially and regularly to conduct business, you may qualify for a home office deduction. For example, if you have a room solely for the purpose of storing uniforms, equipment, work desk and computer, even though you also carry on business at another location, you can deduct your expenses for the part of your home used exclusively and regularly for business. You can deduct expenses for a separate free-standing structure, such as a studio, garage, or barn, if you use it exclusively and regularly for your business. The structure does not have to be your principal place of business or the only place where you meet patients, clients, or customers.

Generally, deductions for a home office are based on the percentage of your home devoted to business use. So, if you use a whole room or part of a room for conducting your business, you need to figure out the percentage of your home devoted to your business activities.

Unless a taxpayer qualified for the home office deduction, use of his auto from his home to the first job site within the metropolitan area is considered commuting and is non-deductible even though the home office might be the only location of the business. Remember that Exhibit 6 is only applicable if you do not qualify for the office in the home deduction.

The law around the home office deduction is very complex and not a do-it-yourself project. It is highly recommended that you seek tax advice before you file your return.

Documentation

Keep your receipts! They serve two purposes. First, they will aid you in preparing your tax return. Second, if your return is subjected to an audit, the receipts will help establish the validity of the expense. The basic rule of the IRS is that if it is not documented then it did not happen.



PART 4

Frequently Asked Questions

What should I do if I receive notice from the IRS saying my return has been selected for audit?

After picking yourself up off the floor, consider hiring an experienced tax professional to represent you at the audit. The most common mistake made by taxpayers who represent themselves is saying something that causes the auditor to look into issues other than those that they originally intended to audit. IRS agents are trained to audit the taxpayer, not just the return. Because of that frame of reference, some of the questions asked by the auditor are hot buttons or emotional areas for the taxpayer. To avoid the audit being based on emotions instead of facts, it is very important that the person dealing with the agent be knowledgeable about both the tax issues that may be raised and the system in which the auditor must work. Your most important job is having complete documentation in good order. That process starts when the expenses are incurred, not when your return is filed or when your return is selected for audit. If you have knowingly understated your income or grossly overstated your deductions, do not disclose that to anyone but your attorney. An attorney, not a CPA or tax preparer, is the only person having privileged communication.

Do I have any retirement plan options from my officiating activity?

Yes. If you're being treated as an independent contractor, you may be able to contribute to a retirement plan over and above what you are doing now. The options and limitations available to you will vary based on the rest of your tax facts. This area requires consultation with a professional familiar with your situation and goals.

Are the officiating camps I attend deductible?

Yes. Your education and training to stay current in your skills are directly related to the business of officiating. For example, your attendee fee for the NASO Sports Officiating Summit would be deductible. Some of the expenses

that might be incurred include travel, meals (at 50%) and registration fees. Keep careful record of those expenses at the time they are incurred. If your camp fee includes meals it is 100% deductible, no adjustment is required for the value of the meals.

Is all my mileage deductible if I leave my primary employment and stop by home on the way to a game?

No. If you went home before you went to the game site, the miles from home to the game site would be personal miles. A simple way of looking at it is if you are going from one business location to another business location, your miles are business. If you are leaving from your home, the miles are personal. This gets even more complicated if your home is also your business location (office in the home). The key to maximizing the deduction is keeping good records of the use of your vehicle and using common sense when traveling from your primary job to your officiating assignments, meetings, etc.

If I receive my fee in cash, do I have to report it?

Yes. Income is not determined based on how it is paid to you or how much it is. If you provided services for the cash, it is income to you. That will be true even if you do not receive a Form 1099 for the income.

If I travel away from home overnight, can I deduct my spouse's expenses if she or he travels with me?

No. Unless your spouse is officiating also, those expenses are personal. Only your expenses are deductible.

Can I deduct my cell phone for use in my officiating business?

Yes, you may deduct the amount related to your business. If you have a flat fee plan, you need to document the portion that is used for officiating, usually by looking at the minutes used.

If I go to a game in the sport I officiate to watch the officials, can I deduct those expenses?

Maybe. The expenses related to this activity will usually be personal and therefore nondeductible. The training you might gain is too ambiguous to be directly related to your business. If the purpose is to evaluate the officials for your association, then the expenses would be deductible.

Can I deduct my computer?

Again, maybe. If you are officiating as an independent contractor, then you can deduct the business portion of your computer. If you are officiating as an employee, the computer must be a condition of employment before the business portion would be deductible.

How long should I keep my records?

For federal purposes you should keep proof to support your claim to a deduction for as long as your income tax return can be examined. Generally, it will be necessary for you to keep your records for three years from the date you file the income tax return. A return filed early is considered as filed on the due date. The statute of limitations for state returns will vary by state. Check with your tax professional for your state requirements.

PART 5

Tables and Examples

Exhibit 1 Tax Considerations

Tax Issue	Employee	Independent Contractor
Payment of Income Taxes	Payroll withholding	Estimated tax payments
Payment of Social Security Taxes	Payroll withholding at 7.65%	Estimated tax payments Computed at 15.3%
Matching Social Security Taxes	Yes - by employer at 7.65%	No
Eligible for Unemployment Compensation	Maybe	No
Deductibility of Expenses	Limited to amount exceeding 2% of AGI	Fully deductible
Income Reporting	W-2	1099-MISC

Exhibit 2

Schedule C: page 1

SCHEDULE C (Form 1040) <small>Department of the Treasury Internal Revenue Service (99)</small>	Profit or Loss From Business (Sole Proprietorship) ► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec. ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2015</div> Attachment Sequence No. 09
Name of proprietor _____		Social security number (SSN) _____
A Principal business or profession, including product or service (see instructions) _____		B Enter code from instructions <div style="border: 1px solid black; padding: 2px;"> ▶ </div>
C Business name. If no separate business name, leave blank. _____		D Employer ID number (EIN), (see instr.) _____
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code _____		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____		
G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2015, check here <input type="checkbox"/> Yes <input type="checkbox"/> No		
I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Part I Income		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>		1
2 Returns and allowances		2
3 Subtract line 2 from line 1		3
4 Cost of goods sold (from line 42)		4
5 Gross profit. Subtract line 4 from line 3		5
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6
7 Gross income. Add lines 5 and 6		7
Part II Expenses. Enter expenses for business use of your home only on line 30.		
8 Advertising	8	18 Office expense (see instructions)
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans
10 Commissions and fees	10	20 Rent or lease (see instructions):
11 Contract labor (see instructions)	11	20a Vehicles, machinery, and equipment
12 Depletion	12	20b Other business property
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)
15 Insurance (other than health)	15	23 Taxes and licenses
16 Interest:		24 Travel, meals, and entertainment:
a Mortgage (paid to banks, etc.)	16a	24a
b Other	16b	24b Deductible meals and entertainment (see instructions)
17 Legal and professional services	17	25 Utilities
		26 Wages (less employment credits)
		27a Other expenses (from line 48)
		27b Reserved for future use
28 Total expenses before expenses for business use of home. Add lines 8 through 27a		28
29 Tentative profit or (loss). Subtract line 28 from line 7		29
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30		30
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.		31
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 .		32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not

The tax forms on this and the following pages represent the latest available forms from the IRS at the time of publication. Always check in at www.irs.gov for the latest information.

Schedule C (Form 1040) 2015

Page **2**

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /	
44	Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:	
a	Business	
b	Commuting (see instructions)	
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	Total other expenses. Enter here and on line 27a	48	
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Schedule C (Form 1040) 2015

Exhibit 3

Schedule C-EZ: page 1

SCHEDULE C-EZ (Form 1040) Department of the Treasury Internal Revenue Service (99)	Net Profit From Business (Sole Proprietorship) ▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. ▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.	OMB No. 1545-0074 <div style="border: 1px solid black; padding: 5px; display: inline-block;"> 2015 Attachment Sequence No. 09A </div> Social security number (SSN)
Name of proprietor		

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of \$5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2015 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) ☐ Yes ☐ No

G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part II Figure Your Net Profit

1 Gross receipts. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here <input type="checkbox"/>	1	
2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C	2	
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 , and Schedule SE, line 2 (see instructions). (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶

5 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:

a Business b Commuting (see page 2) c Other

6 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

8a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040).

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2015

Exhibit 3

Schedule C-EZ: page 2

Schedule C-EZ (Form 1040) 2014		Page 2
<p>Instructions</p> <p>Future developments. For the latest information about developments related to Schedule C-EZ (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/scheduleez.</p> <p> Before you begin, see General Instructions in the 2014 Instructions for Schedule C.</p> <p>You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.</p> <p>For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see <i>Qualified Joint Venture</i> in the instructions for Schedule C. You can also go to IRS.gov and enter "qualified joint venture" in the search box.</p> <p>Line A</p> <p>Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.</p> <p>Line B</p> <p>Enter the six-digit code that identifies your principal business or professional activity. See the Instructions for Schedule C for the list of codes.</p> <p>Line D</p> <p>Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), do not enter on line D the EIN issued to the LLC, if any. If you do not have an EIN, leave line D blank.</p> <p>You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the Instructions for Form SS-4.</p> <p>Line E</p> <p>Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.</p>		
<p>Line F</p> <p>See the instructions for line I in the Instructions for Schedule C to help determine if you are required to file any Forms 1099.</p>		
<p>Line 1</p> <p>Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.</p>		
<p>Line 2</p> <p>Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines b through f the type and amount of expenses not included on line a.</p> <p>If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.</p>		
<p>Line 3</p> <p>Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Instructions for Schedule SE for information on international social security agreements.</p>		
<p>Line 5b</p> <p>Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.</p>		
<p>Optional Worksheet for Line 2 (keep a copy for your records)</p>		
<p>a Deductible meals and entertainment (see the instructions for Schedule C, line 24b)</p>	<p>a</p>	
<p>b</p>	<p>b</p>	
<p>c</p>	<p>c</p>	
<p>d</p>	<p>d</p>	
<p>e</p>	<p>e</p>	
<p>f</p>	<p>f</p>	
<p>g Total. Add lines a through f. Enter here and on line 2</p>	<p>g</p>	

Schedule C-EZ (Form 1040) 2014

Exhibit 4

Schedule 2106: page 1

Form 2106 Department of the Treasury Internal Revenue Service (99)	Employee Business Expenses Attach to Form 1040 or Form 1040NR. Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106 .	OMB No. 1545-0074 2014 Attachment Sequence No. 129
Your name _____		Occupation in which you incurred expenses _____
		Social security number _____

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note. If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7	
---	---	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	
Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11700N Form **2106** (2014)

Exhibit 4

Schedule 2106: page 2

Form 2106 (2014)		Page 2	
Part II Vehicle Expenses			
Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /
12	Total miles the vehicle was driven during 2014	12	miles
13	Business miles included on line 12	13	miles
14	Percent of business use. Divide line 13 by line 12	14	%
15	Average daily roundtrip commuting distance	15	miles
16	Commuting miles included on line 12	16	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles
18	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)			
22	Multiply line 13 by 56¢ (.56). Enter the result here and on line 1	22	
Section C—Actual Expenses		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26	Add lines 23, 24c, and 25	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation (see instructions)	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	
Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)			
		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the applicable limit explained in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

Form **2106** (2014)

Exhibit 5

Schedule 2106-EZ

Form 2106-EZ <small>Department of the Treasury Internal Revenue Service (99)</small>	Unreimbursed Employee Business Expenses <small>► Attach to Form 1040 or Form 1040NR. ► Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.</small>	<small>OMB No. 1545-0074</small> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 2013 <small>Attachment Sequence No. 129A</small> </div>
Your name	Occupation in which you incurred expenses	Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2013.

Caution: You can use the standard mileage rate for 2013 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 56.5¢ (.565). Enter the result here	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5 Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ► _____ / _____ / _____

8 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

10 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

11a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 20604Q Form 2106-EZ (2013)

Exhibit 6

Form W-9: page 1

Form W-9 (Rev. December 2014) Department of the Treasury Internal Revenue Service	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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.																																																			
	2 Business name/disregarded entity name, if different from above																																																			
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member 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 FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>																																																			
	5 Address (number, street, and apt. or suite no.)	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)																																																				
<p>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 Part I instructions on page 3. 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> on page 3.</p> <p>Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.</p>																																																				
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td colspan="10" style="text-align: center;">Social security number</td></tr><tr><td style="width: 20%;"> </td><td style="width: 20%;"> </td><td style="width: 20%;"> </td><td style="width: 20%;"> </td><td style="width: 20%;"> </td><td style="width: 20%;"> </td><td style="width: 20%;"> </td><td style="width: 20%;"> </td><td style="width: 20%;"> </td><td style="width: 20%;"> </td></tr><tr><td colspan="10" style="text-align: center;">or</td></tr><tr><td colspan="10" style="text-align: center;">Employer identification number</td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>			Social security number																				or										Employer identification number																			
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<p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none">The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); andI 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; andI am a U.S. citizen or other U.S. person (defined below); andThe FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <p>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.</p>																																																				
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20%;">Sign Here</td><td style="width: 40%;">Signature of U.S. person ▶</td><td style="width: 40%;">Date ▶</td></tr></table>			Sign Here	Signature of U.S. person ▶	Date ▶																																															
Sign Here	Signature of U.S. person ▶	Date ▶																																																		
General Instructions																																																				
<p>Section references are to the Internal Revenue Code unless otherwise noted.</p> <p>Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/tw9.</p> <p>Purpose of Form</p> <p>An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:</p> <ul style="list-style-type: none">Form 1099-INT (interest earned or paid)Form 1099-DIV (dividends, including those from stocks or mutual funds)Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)Form 1099-S (proceeds from real estate transactions)Form 1099-K (merchant card and third party network transactions) <p>• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)</p> <p>• Form 1099-C (canceled debt)</p> <p>• Form 1099-A (acquisition or abandonment of secured property)</p> <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.</p> <p>If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See <i>What is backup withholding?</i> on page 2.</p> <p>By signing the filled-out form, you:</p> <ol style="list-style-type: none">Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).Certify that you are not subject to backup withholding, orClaim 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, andCertify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See <i>What is FATCA reporting?</i> on page 2 for further information.																																																				
<div>Cat. No. 10231X</div> <div>Form W-9 (Rev. 12-2014)</div>																																																				

Exhibit 6

Form W-9: page 2

Form W-9 (Rev. 12-2014)

Page **2**

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.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Exhibit 6

Form W-9: page 3

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Page **3**

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Exhibit 6

Form W-9: page 4

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Page **4**

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ¹
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ¹
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ¹
9. Corporation or LLC electing corporate status on Form 9832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

⁵ Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, *Identity Theft Prevention and Victim Assistance*.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

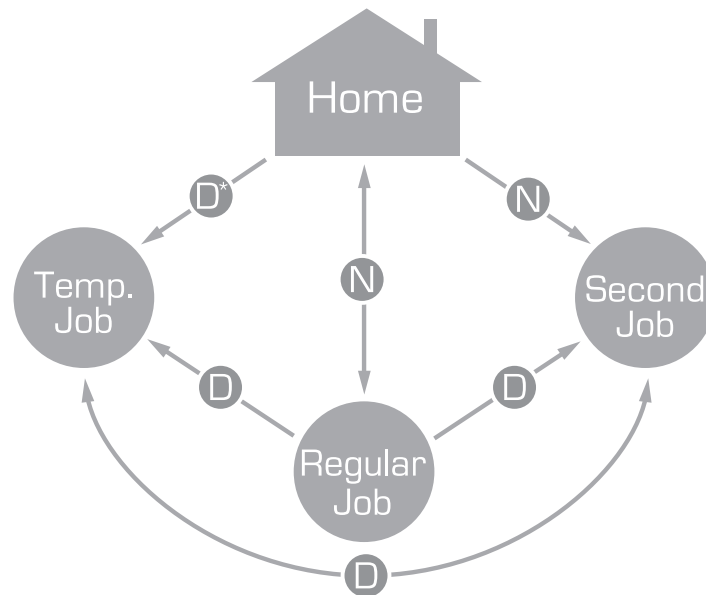
Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Exhibit 6

Local Transportation Expense

When are local transportation expenses deductible?

All employees and self-employed persons can use this chart. Do not use this chart if your home is your principle place of business.



N = Never deductible D = Deductible

* Deductible if you have a regular job at another location.

Home: The place where you reside. Transportation expenses between your home and your main or regular place of work are personal commuting expenses.

Regular or main job: Your principal place of business. If you have more than one job, you must determine which one is your regular or main job. Consider the time you spend at each, the activity you have at each and the income you earn at each.

Temporary work location: A place where your work assignment is irregular or short-term, generally a matter of days or weeks. Unless you have a regular place of business, you can only deduct your transportation expenses to a temporary location outside your metropolitan area.

Second job: If you regularly work at two or more places in one day, whether or not for the same employer, you can deduct your transportation expenses of getting from one workplace to another. You cannot deduct your transportation costs between your home and second job on a day off from your main job.

Exhibit 7

Travel Components

Expense	Description
Transportation	The cost of travel by airplane, train or bus between your home and your business destination.
Taxi, commuter bus and limousine	Fares for these and other types of transportation between the airport and your hotel or between the hotel and your work location away from home.
Baggage and shipping	The cost of sending baggage and sample or display material between your regular and temporary work sites.
Car	The costs of operating and maintaining your car when traveling away from home on business. You may deduct actual expenses or the standard mileage rate, including business-related tolls and parking. If you lease a car while away from home on business, you can deduct business-related expenses only.
Lodging	The cost of lodging if your business trip is overnight or long enough to require you to get substantial rest to perform your duties.
Meals	The cost of meals only if your business trip is overnight or long enough to require you to get substantial rest. Includes amounts spent for food, beverages, taxes and related tips.
Cleaning	Cleaning and laundry expenses while away from home overnight.
Telephone	The cost of business calls while on your business trip including business communication devices.
Tips	Tips you pay for any expenses in this chart.
Other	Other similar ordinary and necessary expenses related to your business travel such as public stenographer's fees and computer rental fees.

Exhibit 8

Record Keeping Requirements

Element to be Proved	Travel	Entertainment	Gift	Transportation (Car)
Amount	Amount of each separate expense. For travel, lodging and meals. Incidental expenses may be totaled in reasonable categories, such as taxis, daily meals for traveler, etc.	Amount of each separate expense. Incidentals such as taxis, telephones, etc, may be totaled on a daily basis.	Cost of gift	1. Amount of each separate expense including cost of the car. 2. Mileage for each business use of the car. 3. Total miles for the tax year.
Time	Date you left and returned for each trip, and number of days for business.	Date of entertainment. For meals or entertainment directly before or after a business discussion, the date and duration of the business discussion.	Date of gift	Date of the expense or use.
Place	Name of city or other designation.	Name and address or location of place of entertainment. Type of entertainment if not apparent. Place where business discussion was held if entertainment is directly before or after a business discussion.	Not applicable.	Name of city or other designation if applicable.
Description	Not applicable.	Not applicable.	Description of gift	Not applicable.
Business Purpose	Business reason for travel or the business benefit gained or expected to be gained.	Business reason or the business benefit gained or expected to be gained. Nature of business discussion or activity.	Business reason for giving the gift or the business benefit gained or expected to be gained.	Business reason for the expense or use of the car.
Business Relationship	Not applicable.	Occupations or other information – such as names or other designations – about persons entertained that shows their business relationship to you. If all people entertained did not take part in business discussion, identify those who did. You must also prove that you were present if the entertainment was a business meal.	Occupation or other information – such as names or other designation – about recipient that shows their business relationship to you.	Not applicable.



Use the Sports Official's Game Log on the following pages to track game site information, mileage, expenses and more.

Sports Official's Game Log

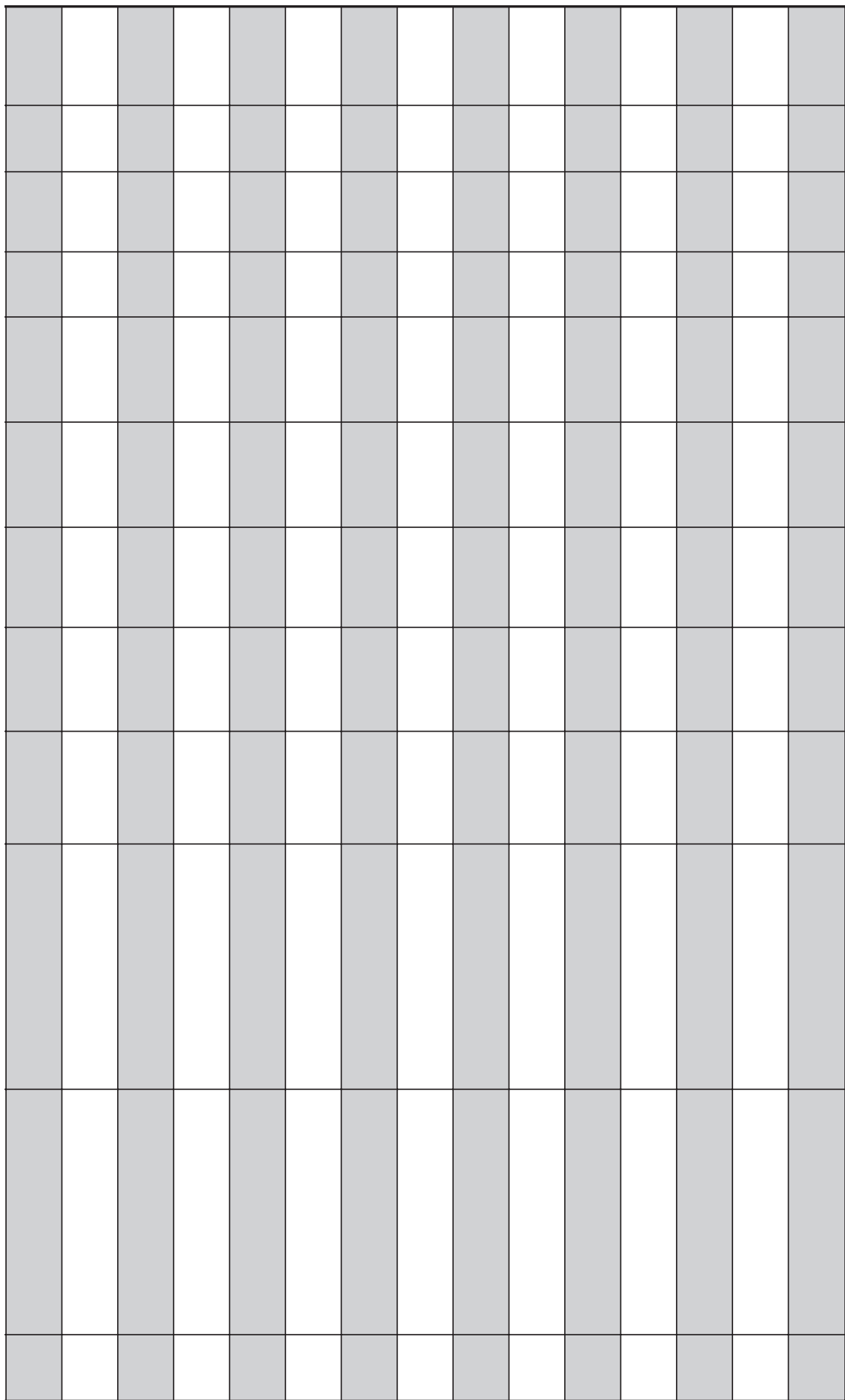
Month

Year

Year

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EXAMPLE



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You'll get our full library of training materials in one place along with sample chapters, tables of contents and video samples so you can make the best choice for your needs. With more pressure being put on you to perform flawlessly than ever before, you need to upgrade how you prepare before every season and every game.



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