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To All Riders.

Certain states require the American Motorcyclist Association (AMA) to withhold a percentage of purse winnings if the rider is a non-resident of their state and total earnings (of the rider) are above a certain level for the calendar year.

As required, the AMA computes the tax and withholds from any purse before sending out a check for winnings.

States that currently require us to withhold are:

California (www.ftb.ca.gov/) - Withholding on amounts over \$1500 - 7%

Wisconsin (www.dor.state.wi.us/ search for Pub. 508) - Withholding on amounts over \$3200 - 6%

For additional information, please consult your CPA.

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