

To all National Matches Competitors:

Effective January 2, 2017, W9 information will be electronically collected and automatically verified during the registration process through a secure verification website. Registration cannot be finalized without filling out the requested information and verification being completed.

Awards Office Procedures

Competitors should pick up their awards as they become available, when posted as final results on the bulletin board. Team awards will be given to individual competitors and not the Team Captain.

The following awards will not be mailed: awards points, medals, and/or donated merchandise. All awards must be picked up from the awards office before departing the event. Prize Table Awards not claimed immediately following awards ceremony will become property of the NRA. Standard Awards not claimed by close of business the day after the awards ceremony will become property of the NRA. Awards checks will be mailed from NRA headquarters, VA.

Monetary Awards

The National Rifle Association continually strives to achieve full compliance with all tax laws and regulations. In this regard, the Financial Services Division conducts an ongoing review of all NRA-sponsored competitions, including but not limited to the National Matches, the NRA Action Pistol Championship (Bianchi Cup), the Smallbore Metric Championship, the Conventional Smallbore Rifle Championship, and Silhouette Championships, where a tax event might occur. A tax event occurs when a competitor wins a total amount of at least \$600 in cash and/or merchandise prizes (excluding plaques and trophies) in all the above events combined. Because the NRA is unable to determine who might win a total of \$600 or more, every competitor is required to complete a form W-9. An IRS Form 1099-Misc is issued to all competitors whose total winnings are at least \$600 in a calendar year. The IRS requirement above applies to competitors of any age. Please feel free to contact NRA Finance at 703-267-1652 if you have any questions in regard to this matter.

Firearms Awards Policy

Effective immediately, it is the policy of the National Matches not to award firearms to junior competitors that are not of legal age to receive the firearm directly from the FFL holder. Firearms will also no longer be awarded to junior teams where the Team Captain is not of legal age to accept the firearm directly from the FFL holder.

Foreign Competitors

Foreign competitors will be exempt from the electronic W9 collection process. They will be required to complete a form W8 upon arrival, and will be taxed 30% on awards regardless of amount won. Trophies and plaques are exempt from this tax.