



Driver Trevor Bayne, center, hosts the Harley Earl Trophy aloft following Bayne's Daytona 500 victory in the No. 21 Ford race car.

Young Bayne All A-Twitter After Daytona 500 Victory

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hadn't won a race in 10 years – to make it to Victory Lane in one of the most difficult Daytona 500s in memory. New pavement made for a fast track that produced speeds over 200 mph throughout Speedweeks, and a new style of two-car tandem racing that required intense mental focus and the trust of other drivers.

Bayne proved he was up for the challenge in a qualifying race four days before the 500 when he pushed four-time champion Jeff Gordon around the track for most of the 150-mile event. Consider that his parents still have a Gordon poster hanging in Bayne's childhood bedroom in Knoxville, Tenn.

"I'm watching thinking I can't believe he's drafting with Jeff Gordon, at 200 mph, down the backstretch," his mother, Stephanie, said last week.

But the Baynes learned long ago not to underestimate the oldest of their three children. He'd been racing since he was 5 with the backing of his father Rocky, and knew by 12 he needed to move to North Carolina and hook on with a NASCAR team.

His break came with Dale

Earnhardt Inc. when he was 15, and Bayne made the move – alone – to a condominium outside of Charlotte, N.C. Although Rocky spent several days a week with his son, Bayne was essentially navigating through life on his own, relying on team employees to give him rides to and from work because he was too young for a legal driver's license.

His parents never questioned his decision.

"He's always been a mature kid, he's an incredible boy," his mother said. "He makes really smart choices, and I've never worried about him. He's a real likable boy."

NASCAR is banking on America feeling the same way about Bayne.

Faced with sagging television ratings and sinking attendance, NASCAR has been searching for something or someone to excite its aging fan base. Even before Daytona, there had been hope that Bayne and several of his peers could catch the attention of America.

With the victory, Bayne goes front-and-center before the public much faster than anyone had imagined and NASCAR will quickly find out if he's enough to help Fox sus-

tain overnight ratings for Sunday's race that were up 13 percent over last year's Daytona 500.

So far, aside from an inability to cook and a lack of desire to do his laundry, there doesn't seem to be much to dislike about the fresh-faced Tennessean.

The weakened economy had devastated Bayne's opportunities for advancement not long after his move to North Carolina, and nothing ever materialized with DEI as the organization needed a merger at the end of 2008 to stay afloat.

Bayne pieced together a deal midway through 2009 with father and son Gary and Blake Bechtel that put him in a Nationwide car for Michael Waltrip Racing. That's where he ran most of last year until a lack of sponsorship for this season left him again looking for work.

He was snapped up by Roush-Fenway Racing, which committed to him full-time in NASCAR's second-tier Nationwide Series this season even though there's no sponsorship money in place for Bayne.

The deal came with a promise of seat time in the Cup Series in a 17-race deal with the

Woods, a pioneering NASCAR team hit by hard times the last two decades.

The idea was for Bayne to just get experience. Because of the Daytona 500 win, he's now facing serious career decisions.

New NASCAR rules this season made drivers pick just one series to collect points, and Bayne checked the box next to Nationwide. He can change his mind and make a run at the Cup title, but he would not receive retroactive points for the Daytona 500.

It's an enticing proposition: The format for the 12-driver Chase for the Sprint Cup championship was also changed this year, with two spots going to winning drivers who aren't already eligible. Under that system, Ryan Newman's one victory last year would have put him in the Chase.

Now Bayne has his own victory – the first at any of NASCAR's top three national divisions – and after NASCAR ruled last week the win would count in Chase seeding, Bayne and his advisers had to consider his options.

He was leaning last week toward not changing his mind.

Anyway, NASCAR needed a breath of fresh air – he is it.

IRS Examines NHRA's Tax-Exempt Status

By JOHN MARSHALL
AP Sports Writer

other words, races.

A political action committee looking to replace the BCS bowl system with a playoff filed a complaint with the IRS last year, claiming three bowls were in violation of their tax-exempt status.

Now the National Hot Rod Association is facing a similar accusation, though not from a political group.

It's from one of the organization's members.

A longtime NHRA member filed an anonymous complaint with the IRS, claiming the drag racing organization has been operating more like a commercial business instead of furthering the sport and serving the 80,000-or-so members it represents as a nonprofit group.

"It appears to be operated for the benefit of those who run the show, much the way a business is operated for the people who own the business," said Marcus S. Owens, senior member of the law firm Caplin and Drysdale, which filed the complaint.

The complaint compares the NHRA to NASCAR and the International Hot Rod Association, both for-profit auto racing organizations.

Hand-delivered on Jan. 12 in Washington, D.C., it contends the majority of the NHRA's revenue – roughly \$122 million in 2008 – is derived from nontraditional sources for a trade association. Instead of representing the sport in Congress and before the government, the complaint argues the NHRA puts most of its focus on holding public, televised events – in

It also maintains that compensation for the organization's management is out of whack with heads of similar tax-exempt associations. That includes a salary of \$771,632 for president Thomas Compton in 2008 and \$319,073 for one hour of work per week for board chairman Dallas Gardner, which the complaint says is well beyond industry standards.

The complaint also contends the NHRA is run by a select group of individuals rather than its members, which don't have voting rights.

The NHRA denied it operates as a for-profit business and has been compliant under section 501(c)(6) of the Internal Revenue code for years.

"NHRA was granted exempt status by the IRS decades ago and has operated accordingly ever since," the NHRA said in a statement. "In its annual tax returns filed with the IRS, NHRA has clearly laid out its operations. Claims that NHRA is not operating properly are baseless and not supported by any action from the IRS."

The Bowl Championship Series faced similar scrutiny in October when Playoff PAC, a political action committee that wants the bowls replaced with a championship playoff system, filed a complaint to the IRS.

It claimed that three of the five games that constitute the Bowl Championship Series – the Fiesta, Sugar and Orange Bowls – violated its tax-exempt status by paying excessive salaries and perks, providing "sweetheart loans" and doing undisclosed lobbying.



Cadillac Racing returned to Sebring International Raceway in Sebring, Fla., on Feb. 22, for a second round of testing prior to the beginning of the 2011 SCCA World Challenge GT season.

Cadillac's CTS-V Racecars Perform Shakedown Tests

SEBRING, Fla. – Cadillac Racing returned to Sebring International Raceway in Sebring, Fla., on Tuesday, Feb. 22, for a second round of testing prior to the beginning of the 2011 Sports Car Club of America World Challenge GT season.

For the first time, both CTS-V Coupe racecars hit the track with full exterior colors, decals and numbers for the tests.

At race time, Driver Andy Pilgrim will pilot the No. 8 car for Cadillac Racing, and teammate Johnny O'Connell will be behind the wheel of the No. 3 coupe.

Cadillac is reentering the World Challenge GT series this year, beginning with the season-opening race in St. Petersburg, Fla., on March 25-27. Cadillac previously competed in the World Challenge from 2004 to 2007.

"We're here fine-tuning the cars, validating components and vehicle dynamics," said Jim Vurpillat, Cadillac global marketing director.

"It's our first opportunity to get both cars on the track at the same time, in full race trim. Besides looking incredible on the track, the cars are performing at an exceptional level."

The first test at Sebring Raceway in January was earlier in the vehicle development process and limited to one racecar without the exterior treatments.

"The driving is going very well," O'Connell said. "We're just learning how the car responds to different changes and we're getting a lot of track data."

"With two full days of testing (Feb. 22-23), we'll have a really good idea of how we'll perform at the first race in St. Petersburg next month."

The World Challenge GT

schedule has been finalized for the 2011 season and includes eight races in the United States and Canada from March to October.

"We're getting in a lot of laps, and that's what we need to do to get ready for the 2011 season," Pilgrim said.

IndyCar Race In Japan will be Last One Ever

TOKYO (AP) – This year's IndyCar Series race will be the last in Japan because of the economic downturn, a motor racing unit of Honda Motor Co. said last week.

Mobilityland Corp., a wholly owned motor unit of Honda which owns the Twin Ring Motegi circuit north of Tokyo, announced the decision.

The Indy Japan on Sept. 18 at Twin Ring Motegi was one of only two IndyCar races to be held outside of North America this year. The other was the Sao Paulo Indy in Brazil in May.

Twin Ring Motegi has hosted the Indy Japan since 2003. Before that, the 2.4-kilometer (1.5-mile) oval held rival Champ Car World Series events from 1998.

The decision by Mobilityland was the latest setback to auto racing in Japan as the country's automakers look to cut costs and focus on their core business.

Honda and Toyota pulled out of Formula One in 2008 and 2009 respectively.

Citing similar concerns to Toyota and Honda, fellow Japanese automakers Subaru and Suzuki pulled out of the World Rally Championship before the 2009 season.

IndyCar's overseas footprint is now shrinking.



Attending the Allison-IndyCar announcement were, from left, Melissa Sauer (Allison); Driver Ed Carpenter; Allison CEO Lawrence Dewey; Sarah Fisher and Lou Gilbert. Allison Transmission is sponsoring the No. 67 Sarah Fisher race car at the Indy 500 in May.

Allison Moves Into IndyCar Team Sponsorship Deal

SPEEDWAY, Ind. – Allison Transmission Inc., the premier global provider of commercial duty and military fully automatic transmissions and hybrid propulsion systems, announced last week that they will partner with Sarah Fisher Racing (SFR) for the historic 100th Anniversary Indianapolis 500 race in May 2011.

Lou Gilbert, Allison Transmission's Director of North American Marketing, said, "Sponsoring Sarah Fisher's No. 67 car and driver Ed Carpenter makes good sense for Allison Transmission."

Allison and Sarah Fisher Racing are neighbors in Speedway, Ind., and Carpenter is a well-known Hoosier open-wheel driver. "Over the years, we have all worked together in various community and customer related activities," Gilbert added, "We are especially happy to be a part of this historic 100th Anniversary Indianapolis Motor Speedway race."

Team owner and former IZOD IndyCar Series driver Sarah Fisher said, "Allison Transmission and the many people I know who work there continue to support me and all the members of my racing team.

"It's a great feeling, and I appreciate Allison's sponsorship of our car this year. Everyone is looking forward to this year's Indianapolis 500."

Sarah Fisher Racing Team driver Ed Carpenter said, "My enthusiasm for Allison's commitment to the team is off the charts. We're ready to go racing."

Jim Allison, 100 years ago, was one of the four founders of the Indianapolis Motor Speedway and the founder of what has become Allison Transmission Inc. Much like Sarah Fisher, Jim Allison was also a team owner and his teams competed in many Indianapolis Motor Speedway races, which culminated in a win during the 1919 Indy 500.

sponsorship of the Fisher car will include the placement of its logo on six locations on the No. 67 car.

In 2008, Sarah Fisher and her husband Andy O'Gara formed Sarah Fisher Racing (SFR) and she made her first start as a team owner in that year's Indianapolis 500.

In May 2010, Fisher qualified for her ninth start in the Indianapolis 500 and achieved more Indy 500 starts than any other woman driver in the 100-year history of the race. Sarah Fisher makes Indianapolis her home and she is involved in many civic and charitable organizations.

Sarah Fisher Racing (SFR) is an auto racing team that competes in the IZOD IndyCar Series, founded by Fisher.

Fisher announced plans to become the IZOD IndyCar Series first female owner/driver and the youngest team owner on Feb. 27, 2008, at Home-Stead-Miami Speedway. The team competed in three events in 2008, grew 100 percent in 2009 to six races

and competed in 15 total events in 2010, during the team's first season initiating a two-car effort.

With backing from Dollar General, SFR has announced plans to run an abbreviated schedule in 2011 competing in nine events, with Ed Carpenter driving the No. 67 car.

The 2011 IZOD IndyCar Series season marks Ed Carpenter's eighth year in the series after making his debut at Chicagoland Speedway in 2003.

Growing up with the Indianapolis Motor Speedway in his backyard with Laura and stepfather Tony George as parents, Carpenter was no stranger to racing.

Carpenter began racing at eight years old and balanced racing with education throughout much of his career.

Allison Transmission, it might be noted, is based in Indiana, too, so industry observers felt that if it made a motorsports move, the Indy 500 would likely be included.