

REQUEST FOR PROPOSAL
NAVAJO DIVISION OF PUBLIC SAFETY
SUBJECT MATTER EXPERT ON PROCUREMENT FOR RURAL ADDRESSING & 911 SERVICES
REBID NUMBER: 23-08-3119GC

1. PURPOSE OF REQUEST

The Navajo Nation through its agent, the Navajo Division of Public Safety (NDPS), seeks proposals to assist the NDPS in executing and establishing the mandates of the Public Safety Emergency Communications, E911, Rural Addressing Projects as outlined in [CJN-29-22](#) of the 24th Navajo Nation Council.

2. TIME SCHEDULE

It is the NDPS's intent to follow this process and timetable, resulting in the selection of a vendor. At the NDPS's discretion, it may change the estimated dates and the process set forth below as it deems necessary including but not limited to interviews.

- | | |
|---|----------------------|
| • RFP Issued | October 13, 2023 |
| • Proposal submission date by 5PM Mountain | October 26, 2023 |
| • Bid Opening at 9:30AM Mountain | October 27, 2023 |
| • Evaluation of proposal(s) | Oct. 30-Nov. 2, 2023 |
| • Notice of conditional selection and initiate Contract establishment | November 3, 2023 |
| • Award by the Navajo Nation (tentative date) | December 6, 2023 |

3. GENERAL INSTRUCTIONS FOR PROPOSERS

- a. The Purchasing Service Department of the Navajo Nation Office of the Controller receives all proposals on behalf of the NDPS.

Delivery: Grace Coan, Buyer
Purchasing Service Department
Admin Building One
Window Rock Boulevard
Window Rock, AZ 86515

Mailing: Grace Coan, Buyer
Purchasing Service Department
Post Office Box 3150
Window Rock, AZ 86515

- b. Any questions or inquiries regarding this solicitation should be directed to

Leonard Redhorse III, Deputy Chief of Police
Navajo Police Department
928-637-5387

lredhorse@navajo-nsn.gov

- c. On the exterior of the delivery method, the proposer must ensure their business name is clearly visible. If asserting Priority status, the proposer shall visibly mark their status, ranking and certification number on the exterior of the delivery method. All proposals shall clearly mark the following on the packet: “**NDPS SME RA & 911. 23-08-3119GC.**”
 - d. Proposals must be received by 5:00PM Mountain on Thursday, October 26, 2023. Proposals will not be accepted after this deadline. **One (1) original of the proposal must be enclosed in the sealed delivery method. One USB drive of a complete digital copy shall be included of the proposal. No facsimile, electronic or telephone proposals will be accepted.**
 - e. Proposals should be prepared simply and economically, providing a straight forward, concise description of provider capabilities to satisfy the requirements of the request. Special bindings, colored displays, glossy paper, promotional materials, etc. are not desired. Emphasis should be on completeness and clarity of content.
4. Contents of Proposal Submittal
- a. A signed proposal by the representative who has the authority to sign.
 - b. A completed W-9 Form (Exhibit B)
 - c. A completed Navajo Nation Certification Regarding Debarment and Suspension Form (Exhibit C)
 - d. A statement that you have reviewed the scope of service, its contents and you understand the specifications.
 - e. A response to the following: The Navajo Nation has attempted to execute rural addressing and subsequently an emergency communication system for decades without achieving Navajo Nation wide addressing and the communication of emergency service calls linked to the lack of addressing. Provide an explanation to the NDPS that would satisfy how your proposal will navigate the success of an established Navajo wide addressing and the establishment of a 911 environment that leverages responsible technologies.
 - f. A response to the scope of service objectives outlines in Sections 1, 2, 3 and 4 of the attached Scope of Services should be provided that demonstrates your awareness and understanding of each objective. This response should outline how the proposal meets the required specifications.
 - g. This project will be high profile with significant time pressures to achieve the outcomes desired. NDPS desires to know if the principals of the proposal have worked on the Navajo Nation, worked with Navajo Nation procurement and is aware of the Executive entities and Enterprises of the Navajo Nation in overcoming barriers. Detail how the awareness of Navajo Nation processes assist in overcoming the pressures the project presents.

- h. Describe systems and mechanisms that would be established for status reporting during the project. The proposal should include a Gantt chart outlining project milestones and significant task completion benchmarks to ensure the scope of work is achieved in the encumbrance and liquidation timelines presented by CJN-29-22.
- i. Describe how the proposer will work with, coordinate with and plan with different vendors to secure the required services and goods to complete this project. The proposer should comment on how they will ensure the different services are integrated in scheduling and how they will ensure there is a linear synergy accomplished among the different vendors.
- j. Company name, address, direct contact information of the primary and secondary representatives. Describe the proposers experience in delivering services to public safety organizations similar in size and scope of those listed under the Scope of Services in this RFP and years of service at your business.
- k. List three references that NDPS may contact that have received similar services as outlined in the scope of service. The Name, title, program, email and phone
- l. Describe the experience, education, licensures and certifications for key staff who would compose the team to achieve the project objectives. Ensure the proposal packet includes proof of education, licensures and certification. Please outline their subject matter expert specializations and their expected role in the project. The proposer should clearly establish how the qualifications of the experts will allow the Navajo Nation to achieve the desired outcomes.
- m. Describe the method and process for quality assurance and control measures to be used to ensure the desired outcomes of the Navajo Nation are achieved.
- n. For Navajo Nation tax purposes, identifying the home base of where services will be provided from.
- o. The proposer must submit a statement declaring they do not have established partnerships with potential vendors including but not limited to EsiNet, rural addressing, fiber, ergonomic police dispatching furniture, CAD, call handling vendors, etc. Proposers will coordinate all procurement and management of the different subject matter experts in establishing the addressing and 911 solution.
- p. The proposer must submit a statement indicating they accept the terms of the supplied Professional Service Contract (Exhibit D). If they do not, the proposer must submit their exceptions to the terms of the sample contract. A proposal in which the proposer attempts to impose conditions which would modify requirements of the solicitation or limit the proposer's liability to the Navajo Nation shall be rejected as non-responsive.

5. SELECTION CRITERIA

- a. The goal of Bid Evaluation is to select a responsible vendor that is the most responsive and best serves the needs of the Navajo Nation which include adherence to the Navajo

Nation Business Opportunity Act and providing the Procuring Party with a reasonable price that is equal to or below the Maximum Feasible Cost for the Services requested with such Services completed by the specified milestone and end dates. The lowest cost alone may not always best serve the needs of the Navajo Nation.

- b. The NDPS shall use the criteria outlined in Exhibit E in its evaluation and comparison of proposals submitted. The order in which they appear is not intended to indicate their relative importance.
- c. The criteria reflect the terms and conditions of the RFP and the Scope of Service. Criteria are not written verbatim but are summaries of the full text found in the terms and conditions of the RFP and the Scope of Service.

6. SCOPE OF SERVICE

The scope of work to be covered are attached herein as Exhibit A.

7. TERMS AND CONDITIONS

- a. The liability of the Navajo Nation under a contract formed from this solicitation is contingent upon the availability of funds. Pursuant to 2 N.N.C. §223(B), all contracts shall have sufficient funds available to perform the services under this Contract.
- b. Proposers must visibly mark their status as a vendor certified under the Navajo Nation Business Opportunity Act on the outside of the bid package, including their Priority ranking. It is the responsibility of the proposer to identify themselves as certified under the Navajo Nation Business Opportunity Act.
- c. Proposers must visibly mark as "Proprietary" each part of their proposal which they consider to be proprietary information. The information submitted will be analyzed and may be shared internally, appear in reports, as appropriate and at the NPD's discretion. Proprietary, classified, confidential, or sensitive information should be clearly marked in your response. The NDPS reserves the right to use any non-proprietary information. No basis for claims against the NDPS shall arise as a result of a response to this RFP or from the NDPS's use of such information.
- d. The Navajo Nation is not bound to enter a contract under the solicitation and may issue a subsequent solicitation for the same services.
- e. Nothing in the solicitation is intended to or shall have the effect of waiving any privileges or immunities afforded the Navajo Nation including, but not limited to, sovereign immunity or official immunity and it is expressly agreed that the Navajo Nation retains such privileges.
- f. The Navajo Nation is a sovereign government and all contracts entered into as a result of the solicitation shall comply with Navajo Nation Law, rules and regulations, including but not limited to the Navajo Preference in Employment Act and applicable federal laws, rules, and regulations.

- g. The Navajo Nation reserves the right to reject any and all proposals, and to waive minor irregularities in any proposal.
- h. The Navajo Nation reserves the right to request clarification of information submitted, and to request additional information from any proposer.
- i. The NDPS reserves the right to award all or a portion of the required services to more than one qualified proposer at the NDPS's sole discretion.
- j. A proposal in which the proposer attempts to impose conditions which would modify requirements of the solicitation or limit the proposer's liability to the Navajo Nation shall be rejected as non-responsive.
- k. The contract resulting from acceptance of a proposal by the NDPS shall be in a form supplied or approved by the NDPS and shall reflect the specifications in this solicitation. A sample contract is attached as Exhibit D for informational purposes. If a Proposer has any exceptions to the terms of the sample contract, these must be submitted for consideration with the proposal. Otherwise, the Proposer will be deemed to have accepted the form of the Agreement. The Navajo Nation will not consider changes to its indemnification and insurance.
- l. After preliminary selection and prior to contract award, the NDPS will meet with the Proposer to review procedures for invoicing, payment, reporting, and monitoring contract performance.
- m. The NDPS shall not be responsible for any costs incurred by the Proposer in preparing, submitting or presenting its response to this solicitation.

8. PROPOSAL PRICE

- a. The Navajo Nation **requires** the proposal to include a **sealed bid price**. Failure to do so **will result** in a "non-responsive" classification and rejected. A description of what shall be required in the sealed bid price is in Section 4 of the scope of service.
- b. Please refer to the Office of the Navajo Tax Commission at 928-871-6683 or their website at <http://www.tax.navajo-nsn.gov/> for additional information or guidance on what requires the Navajo Nation sales tax.
- c. Payment by the NDPS for the services will only be made after the services have been performed and accepted by authorized NDPS representatives. Itemized billing shall be submitted upon establish submission tables.
- d. The payment procedures established by the Division of Finance/OOC shall be adhered to and are to begin whenever Goods are delivered and accepted.

9. LICENSE REQUIREMENT

- a. Proposer must be licensed in the Navajo Nation if performing the services on the Nation OR they must be licensed in the state where the service will be provided. Please refer to the Navajo Nation Corporation Act Title 5, Chapter 19. Additional information can be found at http://www.navajobusiness.com/doingBusiness/Registration/NNCC/NCC_process.htm
- b. Proposer must obtain and maintain adequate insurance coverage as recommended and verified by the Navajo Nation Risk Management Program for the entire term of the contract. The insurance coverage shall name the Navajo Nation as an additional insured. Proof of such insurance must be attached. For additional clarification, please contact the Navajo Nation Risk Management Program at 928-871-6335 or their website at <https://isd.navajo-nsn.gov/quick/riskmgmt.html> <https://isd.navajo-nsn.gov/quick/riskmgmt.html> .

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EXHIBIT A

Exhibit A

The Navajo Nation through its agent, the Navajo Division of Public Safety (NDPS), seeks proposals to assist the NDPS in executing and establishing the mandates of the Public Safety Emergency Communications, E911, Rural Addressing Projects as outlined in [CJN-29-22](#) of the 24th Navajo Nation Council.

1. General Administrative Statements

- a. Prospective proposers are expected to have reviewed and understood the [Consolidation Study](#) published by the Navajo Police Department, the Navajo Nation's [Rural Addressing Standards](#) and [National Emergency Number Association \(NENA\) i3 Standard for Next Generation 9-1-1](#). These documents are foundational in understanding the expectations of the Navajo Nation's Project approach to successfully establishing the project objectives of the Public Safety Emergency Communications, E911, Rural Addressing Projects. Provide a written statement that these documents were reviewed and understood.
- b. It is important to note that this RFP is **NOT** a solicitation for an ESINet solution or GIS solution. This solicitation is the procurement and project management component of this project to secure, coordinate and assist the NDPS in managing the professional services of each subject matter specific service. This solicitation is the foundation which shall develop the scope of work/service and/or goods purchases for the ESINet solution, the GIS solution, hardware purchases and other professional services which are critical to the successful completion of the project objectives.
- c. The Navajo Nation has set June 28, 2024 as the last date to encumber the allocation contained in CJN-29-22 for this project. The project must be completed and encumbered allocations liquidated by December 31, 2026. The proposer should prepare their submissions to ensure their active participation for the duration of the project time line to December 31, 2026.
- d. The NDPS intends to execute a contract for these services by October 27, 2023. Once a contract is established, the selected proposer(s) will be under significant time constraints. From October 27, 2023 to June 28, 2024, there are 246 days to complete the objectives outlined below. The creation of your proposal should plan for efficiency and task sharing among multiple parties to meet the objectives of this solicitation. Proposers are encouraged to prepare contingencies to include, but not limited to, the contract establishment to be delayed by up to four weeks.

2. General Scope of Professional Services

The successful proposer shall execute professional services that include the following,

- a. Shall research the elements for Scopes of Service, Scopes of Work and Goods Procurement. The work shall require the incumbent to write Requests for Proposals, developing evaluation matrixes, publish the finished document, coordinate the

evaluation of responsive proposals, coordinate the scoring of and assist in the development of selection and non-selection documents. Shall develop recommendations and shall advise NDPS principals in developing the scopes and goods procurement and shall provide technical assistance in developing a maximum feasible price.

- b. Shall assist the NDPS in formulating Professional Service Contracts. The entity shall provide technical assistance to NDPS principals by participating in negotiations with selected vendor(s) during procurement efforts. Shall coordinate with vendor(s) and provide technical assistance to NDPS in the preparation of the Contract and other administrative requirements of that document. Shall provide the initial drafts, shall modify the drafts and shall, over the course of collaboration with Navajo Nation, NDPS, Navajo Department of Justice vendor(s) and other engaged entities, create the final technical document(s) for review to initiate the formal Navajo Nation 164B or 6B processes for procurement.
- c. Shall provide technical assistance and advice on the purchase of tangible goods and technical expertise required to successfully execute the mandates of the projects. Shall review all requisitions, price quotes, verification of all received quotes and requisitions and shall verify compliance with purchasing criteria for the project. Shall locate sources of supply for goods and services. Shall work with Navajo Nation Property in inventory of all tangible goods. Shall ensure the vendor meets all specifications and requirements. Shall attend all meetings related to procurement internal to the Navajo Nation and with vendor(s). Shall function as the coordinating entity between NDPS and vendor(s) for payment and receipt of goods and services.
- d. Shall track all awards, requisitions, purchases made by NDPS in this project by preparing post award actions including certification to NDPS executing officials that all activities relate to procurement are accurate and in compliance with regulations and requirements.
- e. Shall assist the NDPS in monitoring and contracts and awards to ensure all requirements and expectations are met and terms and conditions are adhered to. Shall audit the performance of awarded vendors, shall be the central coordinating entity with awarded vendors to identify and resolve associated problems through meetings in-person and virtual to resolve program issues and concerns by NDPS and vendor(s).
- f. Shall manage NDPS's relationship with awarded vendors from the inception of the project to its funding end date. Shall be the liaising entity that provides technical assistance in planning, coordinating, and directing the project requirements. The proposer shall ensure initiative is taken, independent judgment is exercised that will benefit the Navajo Nation and decisions are navigated using a collaborative and information sharing approach between all parties. Shall liaison with all awarded vendors to ensure project timelines, scopes and integration efforts between the varying components of this project are successfully executed. Shall coordinate schedules and all project specific integration efforts by vendors.
- g. Through NDPS principals, the proposer shall implement the scope of work, scope of services and good purchases consistent with NDPS project plans. Shall develop and implement specific procedures, shall recommend and advise on directives and work

instructions to NDPS principals. Shall ensure the projects are properly planned, performance measures are in accordance with the scope of work, deliverables are met, projects are within schedules and within budget.

- h. Shall ensure vendor(s) have specific statements of work and services to optimize performance and deliverables. Shall execute closeout activities when the scopes are completed or when goods are delivered.
 - i. Shall develop budget contingency plans considering all known risks and prepare contingencies for unknown risks as it relates to the specificity of the project.
 - j. Shall be the central entity in developing, editing, and finalizing reports for NDPS review and signature regarding all procurement, coordination, and execution activities of the project.
 - k. Shall participate in all required meetings internally, with vendors and with the public regarding the project.
3. Specific Scope of Professional Services

As prospective proposers review this section, ensure the expectations of Section 2 “General Scope of Professional Services” are applied and parallel the specific scope of professional services outlined here. The successful entity shall execute professional services that include the following,

- a. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation of a large-scale geospatial data collection, aggregation, validation, and dissemination effort to develop and maintain GIS data to ensure GIS datasets are capable of supporting NG9-1-1 services for the Navajo Nation.
- b. Shall establish emergency service zones for the Navajo Nation and shall establish ESN boundaries working with government and non-government entities. Shall ensure call handling and mapping software are appropriately populated.
- c. Shall secure established GIS layers in the possession of government and non-government entities through data sharing agreements, rules, and regulations and by freedom of information act disclosures.
- d. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation of an Emergency Services IP network (ESINet) solution which complies with the NENA i3 Standard for Next Generation 9-1-1 as currently published.
- e. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation of a compliant network transport service(s) to transport the ESINet solution. Consolidation of all NDPS CAD, RMS, NCIC and other public safety applications shall have transport established for a consolidated environment in Kayenta, AZ and Yah-Ta-Hey, NM.

- f. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation of a compliant network transport service(s) to transport the NDPS radio traffic on NDPS radio frequencies into the consolidated Public Safety Answering Points (PSAPs).
- g. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional establishment of funding processes to fund reoccurring costs. This shall include but is not limited to surcharges, grants, state 911 funding and revenue sharing.
- h. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation of two modular facilities in Kayenta, AZ and Yah-Ta-Hey, NM. The facilities shall meet the minimum standards outline by NENA.
- i. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation of utility establishment, land preparation, licensing, right of ways, foundation preparation, etc for the two modulars. Shall work with the Kayenta Township in establishing a modular in their commercial zoned area.
- j. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation of the Call Handling Equipment, Hardware and software required by each position. Ergonomic public safety dispatching furniture and equipment shall be emphasized. Interior and exterior goods, services and hardware shall be included in procurement.
 - a. Examples include computer workstations, call handling, recorders, radio consoles, call transport, security (physical and digital), hardware and software elements for a data center or server room for E911 call handling, recorder, radio, racks, cabling, antennas, switches, radio antennas, digital clock antennas, etc.
- k. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation to collect, track, ensure compliance with governing laws, rules and regulations and correct the finances of the project. This shall include daily ledgers of all expenses, encumbrances, liquidations of the allocated project funds. It is imperative that this professional service provides the needed reports and provides recommendations to ensure the project spending targets are met and that the project is within budget. Shall prepare annual reports to position NDPS in answering any audit concerns.
- l. Shall create the request for proposal, including the scope of work, for NDPS to procure the professional implementation of communication efforts to target audiences, using contemporary and digital communication methods, identify timing and frequency of communication, and key messages for rural addressing, GIS and NG911 efforts. NDPS will require an interactive and intuitive website to be created where information is centralized for public consumption to include but not limited to media releases, project tracking, budget reports, video updates and project timelines. Shall work with, educate and work with Navajo Nation, Federal, State, Tribal, Enterprises, and other entities in soliciting feedback and answering concerns related to this project.

- m. Shall work with internal Navajo Nation Divisions and Programs to staff the consolidated PSAPs using existing NPD Public Safety Telecommunicator Operators, 911 Dispatchers, and PSAP Supervisors. Shall work with NDPS to establish the Plan of Operations of a consolidated communication authority within the NDPS.
- n. Shall work with Criminal Justice Information Services (CJIS) representatives to ensure a smooth transition of access and compliance.
- o. Shall work with the Navajo Police Training Academy to update and deploy the consolidation training curriculum and continuing education. Shall work with NDPS to implement quality improvement, assurance and accountability requirements that are met. Shall work with NDPS to ensure standard operating procedures are reflective of the consolidation practices.
- p. Shall finalize the Nation’s 911 Service Plan which can be readily accepted by Arizona, New Mexico and Utah.

4. Sealed Bid Price

- a. The Navajo Nation’s funding for this project is placed in “Consulting” category of funding codes. The Nation has two subcategories of “Consulting.” They are “Fees” and “Expenses.” All fees and expenses should be itemized.

Consulting
Fees
Expenses

Fees should include any expenditures related to salary or wage for staff. It is important to note that the Navajo Nation requires any work performed on the Navajo Nation to also show a 6% sales tax. Work performed off the Navajo Nation should not show a tax. In general, your fees will be significantly higher than expenses.

For example. A subject matter expert in NENA i3 compliance may be projected to work 2000 hours in this project. Your salary fee for their expertise is \$75.00 You project that 20% of their time will be on the Navajo Nation. The total fee for this subject matter expert would be \$151,800.

Hourly Rate	\$ 75.00	HR x Hours	NN Rate x 0.06	Extended Total
Projected hours on NN	400	\$ 30,000.00	\$ 1,800.00	\$ 31,800.00
Projected hours off NN	1600	\$ 120,000.00	0	\$ 120,000.00
				<u>\$ 151,800.00</u>

Expenses should include any expenditures related to travel and goods purchases made by the proposer to carry out the functions of the project. Expenses include

- travel costs,

- supplies to carry out the project objectives to include computer equipment, printers, pens, paper, etc,
- rental or lease rates for equipment or space,
- communication expenses such as cell phones, internet connection, and
- Any other purchase that is not related to salary or wage of a consultant.

As each proposer has their established format for outlining their fees and expenses, NDPS will not mandate a specific format of your bid proposal to include your budget and costs. However, NDPS will require you to separate fees and expenses according to the direction outlined above. Add both subtotals will equal the project proposal total.

- b. Services for the solicitation shall begin on October 27, 2023. Funding and full liquidation of all commitments shall occur by December 31, 2026 for services outlined in the solicitation. Ensure your proposal reflects costs between the two outlined dates.
- c. It is the responsibility of the proposer to document potential variability for the course of this solicitation, forecast fluctuations that will impact your budgeting assumptions, and mitigate any cost short falls for their business model. Once the cost proposals have been agreed to for this solicitation, the NDPS does not intend to increase allocations from the agreed budget. However, if the Navajo Nation Council increases the base allocation from CJN-29-22, that may cause a modification if the scope of the project is expanded with the additional allocation. The increase to the base allocation is not likely, but it is possible.
- d. Ensure that you submit a cost proposal with a clear and definitive dollar amount. Failure to do so will result in a classification of being “Non-responsive” and no evaluation will be conducted of your proposal.

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EXHIBIT B

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	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 of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<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	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____	<i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	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)

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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I 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; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

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.

- 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)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim 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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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 Pub. 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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.

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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*, earlier.

*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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 C

NAVAJO NATION CERTIFICATION
Regarding Debarment, Suspension, and
Contracting Eligibility

1. Applicant entity acknowledges that to the best of its knowledge that the Applicant entity, either in its present form or in any identifiable capacity, has not, in accordance with 12 N.N.C. § 361:
 - A. Been convicted of the commission of criminal offenses incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of any such contract or subcontract;
 - B. Been convicted of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or other offenses indicating a lack of business integrity or honesty, which currently, seriously, and directly affect responsibility as a Navajo Nation contractor;
 - C. Been convicted under antitrust statutes arising out of the submission of bids or proposals;
 - D. Violated contract provisions, including:
 - i. Deliberate failure, without good cause, to perform in accordance with the contract specifications or within the time limit provided in the contract,
 - ii. A recent record of failure to perform or of unsatisfactory performance with the terms of any contract, or
 - iii. Any other cause so serious and compelling as to affect responsibility as a Navajo Nation contractor, including debarment by another governmental entity.
2. Applicant acknowledges that if the Navajo Nation determines that the executed Certification provided herein is untrue or not wholly accurate, it shall be grounds for the Navajo Nation to terminate the contract and pursue other legal remedies, at the Navajo Nation's discretion.
3. Applicant certifies to the best of its knowledge that it is eligible to do business with the

Navajo Nation, in its present form or in any other identifiable capacity, pursuant to 12 N.N.C. § 1501 and 5 N.N.C. § 301. Applicant also acknowledges that per 12 N.N.C. § 1505, it will not be eligible to contract with the Navajo Nation if deemed ineligible by the appropriate department or entity of the Navajo Nation which receives the Applicant's request for consideration for a business opportunity.

Applicant Name

Name of individual signing on Applicant's behalf (print)

Applicant Address

Title of individual signing on Applicant's behalf

Applicant Address

Signature of individual signing on Applicant's behalf

Applicant Address

Date

EXHIBIT D

FORM 1 (ADMINISTRATIVE PURPOSES ONLY)

**SERVICES CONTRACT BETWEEN
THE NAVAJO NATION
AND**

Consultant's Legal Name (this must match the name on the Contractor's W-9 and Certificate of Insurance)

Consultant's physical address, state and zip code

Consultant's telephone number

CONTRACT NO: _____

FOR THE PERIOD: BEGINNING _____

ENDING _____

PAYMENTS TO BE MADE FROM:

Account: _____ - _____ Fees: \$ _____

Account: _____ - _____ Expenses: \$ _____

Account: _____ - _____ Taxes: \$ _____

TOTAL PAYMENTS ON THIS CONTRACT NOT TO EXCEED: \$ _____

UNDER THE TERMS AND CONDITIONS OUTLINED IN:

ATTACHMENT A – Mutual Promises and Agreements

ATTACHMENT B – Scope of Work

EXHIBITS:

EXHIBIT A – Accounting Codes and Budget

EXHIBIT B – Consultant Credentials

EXHIBIT C – Certificate of Insurance

EXHIBIT D – _____

EXHIBIT E – _____

Employer's Identification No.: _____

Or *this number must match Form W-9*

Consultant's Social Security No.: _____

SERVICES CONTRACT

ATTACHMENT A – Mutual Promises and Agreements

This Services Contract (“Contract”) is made and entered into by and between the Navajo Nation, hereinafter called the “NATION” and _____, hereinafter called the “CONSULTANT.” Collectively, the NATION and the CONSULTANT are the “PARTIES.” The PARTIES agree as follows:

1. **Contract Term.** The NATION agrees to use the non-exclusive services of the CONSULTANT beginning _____, and ending _____.
2. **Documents Constituting the Contract.** The following are to be considered collectively as one agreement/contract and the term Contract whenever used herein shall be deemed to include all such documents:
 - this ATTACHMENT A – Mutual Promises and Agreements;
 - ATTACHMENT B – Scope of Work (“Scope of Work”);
 - EXHIBIT A – Accounting Codes and Budget;
 - EXHIBIT B – Consultant Credentials;
 - EXHIBIT C – Certificate of Insurance; and (where applicable)
 - EXHIBIT D – _____; and
 - EXHIBIT E – _____.
3. **Scope of Work.** The CONSULTANT agrees to perform the services described in ATTACHMENT B – Scope of Work. Any changes to the Scope of Work must be agreed to by the PARTIES through a formal Modification of the Contract pursuant to Paragraph 13 below.
4. **Compensation.** The NATION agrees to compensate the CONSULTANT for services performed under this Contract by paying a sum not to exceed \$ _____, as per EXHIBIT A – Accounting Codes and Budget, to include the Navajo Nation and local government sales tax amounts described in Paragraph 18 below, for work performed within the territorial jurisdiction of the NATION.
5. **Authorized Representative.** The CONSULTANT shall work with the _____ (Contracting Program), and its Authorized Representative, _____, in the performance of work or services under this Contract. No payment shall be made unless said Authorized Representative approves the work performed or services provided under this Contract and has approved the invoice(s) submitted by the CONSULTANT. Only the Authorized Representative or someone formally delegated by the Authorized Representative may assign tasks under the Scope of Work. All invoiced expenditures must be supported by receipts.
6. **Contract Number.** Contract Number C- _____ shall cover this Contract, and reference to this number shall be made on all invoices submitted by the CONSULTANT to the NATION for payment.
7. **Availability of Funds.** The liability of the NATION under this Contract is contingent upon the availability of funds. Pursuant to 2 N.N.C. § 223(B), all contracts shall have sufficient funds available to perform the services under the Contract.
8. **Travel Expenses.** The PARTIES recognize that the CONSULTANT may incur reasonable travel expenses in connection with providing services to the NATION. For said travel expenses to be eligible for reimbursement hereunder, the Authorized Representative must approve the travel in writing before said expenses are incurred.
9. **Consultant is an Independent Contractor.** Neither CONSULTANT nor its employees are, or shall be deemed, NATION employees. In its capacity as an independent contractor, CONSULTANT agrees and

represents, and the **NATION** agrees, that **CONSULTANT**: (a) has the sole right to control and direct the means, manner, and method by which the services will be performed; (b) shall utilize its own employees, facilities, equipment, tools, and supplies in performing the services; (c) is not eligible to participate in, and is not eligible for coverage under any **NATION** employee benefit plans or offerings; and (d) is free to make its services available to third parties. Nothing in this Contract shall be construed to create any agency or employment relationship between **CONSULTANT** or any of its employees and the **NATION**. Neither Party shall have any right, power, or authority to assume, create, or incur any expense, liability, or obligation, express or implied, on behalf of the other. The **CONSULTANT** is responsible for payment of all taxes related to this Contract, and except as otherwise provided in Section 18 below, the **NATION** is not responsible for withholding, and shall not withhold, income taxes, FICA, unemployment taxes, or other taxes of any kind from any payment it owes to **CONSULTANT**, nor shall the **NATION** be responsible for remitting the employer's share of employment taxes to federal or state governments.

10. **The Nation's Ownership of Work Product.** The product(s) and title of the **CONSULTANT'S** work and services under this Contract shall be and will remain the property of the **NATION**. The **NATION** may use the work product for any purpose without prior approval or additional payment.
11. **The Nation's Right to Inspect Place of Business and to Inspect and Audit Books and Records.** The **CONSULTANT** agrees that the **NATION** may, at reasonable times, inspect the part of the plant or place of business of the **CONSULTANT** that is related to the performance of this Contract; and **CONSULTANT** further agrees that the **NATION** may, at reasonable times and places, inspect and audit the **CONSULTANT'S** books and records to the extent that such books and records relate to the performance of this Contract. The **CONSULTANT** shall maintain such books and records, and such books and records of any Subcontractor, for at least five (5) years from the date of final payment under this Contract. Further, **CONSULTANT** agrees to include in any Subcontractor agreement related to this Contract, provisions that the Subcontractor agrees (a) that the **NATION** may, at reasonable times, inspect the part of the plant or place of business of the Subcontractor that is related to the performance of this Contract; (b) that the **NATION** may, at reasonable times and places, inspect and audit the Subcontractor's books and records to the extent that such books and records relate to the performance of this Contract; and (c) that the Subcontractor shall maintain its books and records related to the performance of this Contract for at least five (5) years from the date of the **CONSULTANT'S** final payment under this Contract.
12. **Contact Information; Final Invoice.** Copies of all correspondence, reports, and invoices under this Contract shall be furnished to:

Insert the NATION'S and the CONSULTANT'S contact and contact information:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

NOTE: The final invoice will be due within thirty (30) days after the Contract ends.

13. **Indemnification.** The **CONSULTANT** agrees to hold harmless and indemnify the **NATION** against any and all losses, costs, damages, claims, accident or injury to person or property including death, attorneys' fees, expenses, and other liability whatsoever (collectively, "Claims"), arising under, related to, or in connection with this Contract, except to the extent such Claims are directly caused by the gross negligence or wanton and willful

conduct of the **NATION** or to the extent they result from the negligence of **NATION** officials or employees as provided for and in accordance with 1 N.N.C. § 551 *et seq.*

14. **Modifications.** Any modifications to this Contract shall be made only by written amendment, signed and executed by all parties to this Contract. If a cost-based selection method, such as the submission and evaluation of bids, was used to procure this Contract, any amendment to increase this Contract that exceeds twenty percent (20%) of the original accepted bid amount shall be handled pursuant to 2 N.N.C. § 223(F).
15. **Disputes; No Waiver of Sovereign Immunity.** Any and all disputes arising under, related to, or in connection with this Contract will be resolved first through negotiation between the **PARTIES** under the laws of the **NATION**. If negotiation does not resolve the dispute, the **NATION** may pursue legal action. Nothing herein shall be construed as a waiver of the **NATION'S** sovereign immunity.
16. **Termination.** The **NATION** may terminate this Contract at any time upon ten (10) days advance written notice to the **CONSULTANT**, in the event that: (a) the **NATION**, in its sole discretion, determines the **CONSULTANT'S** work or services provided are not satisfactory; (b) the **CONSULTANT** fails to submit reports and other documents as requested by the **NATION** within defined time schedules to the satisfaction of the **NATION**; (c) the **CONSULTANT** fails to submit verification of invoices to the **NATION** for payment to the satisfaction of the **NATION**; (d) the **CONSULTANT** is in breach of any material term or condition of this Contract; or (e) funds are not appropriated or otherwise made available to support continuation of this Contract.
17. **Applicable Law and Jurisdiction.** The **CONSULTANT** shall comply with all Navajo Nation laws, as they may be amended from time to time, including, but not limited to, the Navajo Business and Procurement Act, 12 N.N.C. § 1501 *et seq.*, the Navajo Preference in Employment Act, 15 N.N.C. § 601 *et seq.*, the Navajo Nation Business Opportunity Act, 5 N.N.C. § 201 *et seq.*, the Navajo Nation Corporation Act, 5 N.N.C. § 3101 *et seq.*, the Navajo Nation Limited Liability Company Act, 5 N.N.C. § 3600 *et seq.*, the Navajo Uniform Commercial Code, 5A N.N.C. § 1-101 *et seq.*, and applicable regulations. The **CONSULTANT** agrees to be subject to the jurisdiction of Navajo Nation courts and tribunals.
18. **Pre-Contract Costs.** Costs incurred before the finalization of this Contract deemed reasonable, allowable, and allocable to performance of the Contract as agreed to by the **PARTIES** may be paid under this Contract.
19. **Navajo Nation Taxes.** The **CONSULTANT** shall comply with all applicable Navajo Nation tax laws under Title 24 of the Navajo Nation Code and corresponding regulations. The **CONSULTANT** is subject to and shall be liable for payment of the Navajo Nation Sales Tax, at the prevailing rate, on gross receipts for all work performed within the territorial jurisdiction of the Navajo Nation pursuant to 24 N.N.C. § 601 *et seq.*, and the Navajo Nation Sales Tax Regulations § 6.101 *et seq.*, as amended from time to time, except that work performed within the To'Nanees'Dizi Local Government ("Tuba City Chapter") or the Kayenta Township is subject to their respective local sales taxes as amended from time to time. In addition to being subject to Navajo Nation Sales Tax, the **CONSULTANT** is subject to local sales tax on gross receipts for all work performed within a governance-certified chapter that imposes a local sales tax pursuant to a duly enacted local tax ordinance and the Uniform Local Tax Code, 24 N.N.C. § 150 *et seq.*

The **CONSULTANT** shall segregate, on each invoice, the work performed within and outside the territorial jurisdiction of the Navajo Nation, and within and outside the jurisdictions of governance-certified chapters that impose a local sales tax. The **NATION** shall withhold from each payment to the **CONSULTANT** the applicable Navajo Nation Sales Tax and/or local sales tax due from the total invoice amount associated with work performed within the Navajo Nation and/or within governance-certified chapters that impose a local sales tax (excluding Tuba City Chapter and Kayenta Township). The amount withheld reflects the Navajo Nation Sales Tax and/or local sales tax due on such invoice amounts. The **NATION** shall transfer the withheld amount to the Office of the Navajo Tax Commission as payment of the Navajo Nation Sales Tax and/or local sales tax on behalf of the **CONSULTANT**. The **CONSULTANT** will then indicate on the quarterly tax return or returns

required for the Navajo Nation Sales Tax and/or local sales tax that this amount has been previously withheld and paid to the Office of the Navajo Tax Commission. It is hereby acknowledged that the **NATION** withholding amounts pursuant to this section in no way removes responsibility from the **CONSULTANT** as a taxpayer for timely filing of tax returns and timely payment of any other amounts, which may be owed for taxes.

The **CONSULTANT** is subject to the Tuba City Chapter Sales Tax on gross receipts for all work performed within the Tuba City Chapter pursuant to the To’Nanees’Dizi Local Government Tax Code, as may be amended from time to time, and shall pay the sales tax directly to the Tuba City Chapter. The **CONSULTANT** is subject to the Kayenta Township Sales Tax on gross receipts for all work performed within the Kayenta Township pursuant to the Kayenta Township Tax Ordinances, as may be amended from time to time, and shall pay the sales tax directly to the Kayenta Township. The **NATION** shall not withhold this portion of the tax that is directly payable to Tuba City Chapter or Kayenta Township.

The **CONSULTANT** is solely responsible for the payment of all applicable taxes.

- 20. **Consultant Debarment; Suspension.** If the **CONSULTANT** in its present form or any other identifiable capacity as an individual, business corporation, partnership or other entity is deemed ineligible, debarred, or suspended pursuant to the Navajo Business and Procurement Act, 12 N.N.C. § 1501 *et seq.* or the Navajo Nation Procurement Act, 12 N.N.C. § 301 *et seq.*, the **CONSULTANT** is not legally able to enter into this Contract, and this Contract shall be null and void unless the factors that warranted the ineligibility, debarment or suspension have been sufficiently addressed as provided by applicable Navajo Nation laws.
- 21. **Insurance Coverage.** The **CONSULTANT** shall obtain and maintain adequate insurance coverage as recommended and verified by the Navajo Nation Risk Management Program (“RMP”) for the entire term of the Contract. The insurance coverage shall name the **NATION** as an additional insured as specified by the RMP, and the **CONSULTANT** shall notify the contracting program and the RMP, c/o The Navajo Nation, P.O. Box 1690, Window Rock, Arizona 86515, within five (5) days of any change in the insurance policy. Proof of such insurance is attached as **Exhibit C – Certificate of Insurance**. The failure to fully comply with this provision shall render this Contract null and void.
- 22. **Conflicting and Additional Terms.** Any additional terms and conditions of the **CONSULTANT** are attached hereto and incorporated into this Contract, provided however that in the event of any conflict between the terms and conditions of this Contract and any of the **CONSULTANT’S** additional terms and conditions, the terms and conditions of this Contract shall control and govern. Any additional terms and conditions not attached to this Contract shall have no force or effect.

SIGNATURES OF THE CONTRACT

For the Consultant:

For the Navajo Nation:

_____	_____
Date	Branch Chief
	The Navajo Nation
	Post Office Box 9000
	Window Rock, Arizona 86515
	Date

SERVICES CONTRACT

ATTACHMENT B – Scope of Work (include timeframe)

FIRM NAME _____

ADDRESS _____

TELEPHONE NO. _____

SERVICES CONTRACT

EXHIBIT A – Accounting Codes and Budget

FIRM NAME _____
ADDRESS _____
TELEPHONE NO. _____

ACCOUNTING CODES

<u>Account Number</u>	<u>Account Name</u>	<u>Item Totals</u>
_____ - _____	_____	\$ _____
_____ - _____	_____	\$ _____
_____ - _____	_____	\$ _____
TOTAL CONSULTANT FEES AND EXPENSES:		\$ _____

ATTACH A DETAILED BUDGET TO THIS EXHIBIT

The detailed budget total must match the totals above and the totals on Page 1 of the Contract.

Consider using the SAMPLE FORMULAS below:

_____ – *Cost Estimate – Fees*
\$ _____ per day or per hour x _____ work days or work hours outside the Navajo Nation: \$ _____
\$ _____ per day or per hour x _____ work days or work hours within the Navajo Nation: \$ _____
_____ Percent Navajo Nation tax on fees for work within the Navajo Nation: \$ _____
Total Fees: \$ _____

_____ – *Cost Estimate – Fees*
Travel (_____ miles x \$ _____ per mile): \$ _____
Meals (_____ meals x \$ _____ per meal): \$ _____
Lodging (\$ _____ per night x _____ required overnight stays): \$ _____
Airfare (\$ _____ per trip x _____ trips): \$ _____
Materials, supplies, and goods (list each item and associated cost): \$ _____
Total Expenses: \$ _____

SERVICES CONTRACT
EXHIBIT B - Consultant Credentials

FIRM NAME _____

ADDRESS _____

TELEPHONE NO. _____

FOR INTERNAL GUIDANCE ONLY - Include in this section:

1. Consultant's current resume. If Consultant is a firm, use the resume of the primary responsible party,
2. Signed Navajo Nation Certification Regarding Debarment and Suspension,
3. Completed and signed W-9 Form, and
4. Any other credentials that are relevant to the work in this contract.

SERVICES CONTRACT
EXHIBIT C - Certificate of Insurance

FIRM NAME _____
ADDRESS _____
TELEPHONE NO. _____

FOR INTERNAL GUIDANCE ONLY - Include in this section:

1. The Consultant's Certificate(s) of Insurance, and
2. The Risk Management Program's (RMP) signed memorandum indicating that the attached Certificate of Insurance meets RMP's minimum insurance requirements.

EXHIBIT E

Evaluator:		11/21/2022
Bidder:		

Bidder Proposal: Evaluation Process					
(0-1) Low (2-3) Med (4-5) High					
<u>Category</u>	<u>Criteria</u>	<u>Score (0-5)</u>	<u>Weight</u>	<u>Weighted Score</u>	<u>Comments</u>
Proposal requirements	1. Exterior of delivery, business name visible. 2. Priority status clearly marked on exterior of delivery. 3. 5 copies of proposal.	5	3	15	
Contents of Proposal	1. Proposal signed by authorized party. 2. W-9 Form 3. Debarment and Suspension 4. Statement of review and understanding. 5. Company contacts. 6. Home base.	5	6	30	
Contents of Proposal	1. How proposer will navigate the successful establishment of project. 2. Navajo Nation experience. 3. Statement on project status and communication. 4. Statement on how coordination will occur with different vendors. 5. Identify SMEs and credentials. How will they ensure project success. 6. QA and QC statement. 7. No established partnerships with potential project vendors. 8. Accepts terms and conditions of PSC. If not, exceptions.	5	80	400	
Proposal Price	1. Sealed bid included with a clear and definitive dollar amount. 2. Itemized fees and expenses.	5	10	50	
License Requirement	1. Licensed on the NN or in the state where services will be provided. 2. Insurance coverage provided.	5	10	50	

<p>Scope of Work. Section 1</p>	<p>1. Reviewed and understood Consolidation Study. 2. Reviewed and understood RA Standards. 3. Reviewed and understood NENA I3 Standard 4. Proposal establishes a viable plan and project course that will meet the June 28, 2024 encumbrance deadline for these funds. 5. Proposal establishes a viable plan and project course that will meet the December 31, 2026 liquidation deadline for these funds. 6. Proposal establishes it is flexible enough to accommodate a four week delay in contract establishment.</p>	5	60	300	
<p>Scope of Work. Section 2</p>	<p>1. Compliance with SOW § 2.a 2. Compliance with SOW § 2.b 3. Compliance with SOW § 2.c 4. Compliance with SOW § 2.d 5. Compliance with SOW § 2.e 6. Compliance with SOW § 2.f 7. Compliance with SOW § 2.g 8. Compliance with SOW § 2.h 9. Compliance with SOW § 2.i 10. Compliance with SOW § 2.j 11. Compliance with SOW § 2.k</p>	5	220	1100	
<p>Scope of Work. Section 3</p>	<p>1. Compliance with SOW § 3.a 2. Compliance with SOW § 3.b 3. Compliance with SOW § 3.c 4. Compliance with SOW § 3.d 5. Compliance with SOW § 3.e 6. Compliance with SOW § 3.f 7. Compliance with SOW § 3.g 8. Compliance with SOW § 3.h 9. Compliance with SOW § 3.i 10. Compliance with SOW § 3.j 11. Compliance with SOW § 3.k 12. Compliance with SOW § 3.l 13. Compliance with SOW § 3.m 14. Compliance with SOW § 3.n 15. Compliance with SOW § 3.o 16. Compliance with SOW § 3.p</p>	5	320	1600	
<p>Scores for the Bidder Proposal portion of the Evaluation Process</p>				<p>Evaluator Final Comments</p>	
<p>Evaluator's Name (Signature)</p>		<p>Subtotal Score</p>		<p>3545</p>	
<p>Evaluator's Name (Print)</p>		<p>BIDDER Proposal Score</p>		<p>Max: 3545</p>	