



Request for Proposal (RFP)

RFP BID NO: 23-07-3067SB

**Marketing Strategy
(Digital & Traditional) and plan;
Brand Development and Strategy;
Logo and Brand Guidelines**

NAVAJO TOURISM DEPARTMENT

PROPOSALS DUE

July 21, 2023 at 4PM MDT

*Must be physically in-hand/time stamped by this date/time at NN Purchasing Services.
Date postmark and email are not accepted. No exceptions.*

All hard copy proposals must be submitted to:

Navajo Nation Purchasing Services
Administration Building I
2559 Tribal Hill Drive
P.O. Box 3150
Window Rock, Arizona 86515
Phone (928) 871-6308
Fax: (928) 871-6026



NAVAJO NATION / DIVISION OF ECONOMIC DEVELOPMENT

NAVAJO TOURISM DEPARTMENT

**MARKETING STRATEGY AND PLAN; BRAND DEVELOPMENT AND
STRATEGY; LOGO AND BRAND BOOK**

FOR

NAVAJO NATION TOURISM DEPARTMENT

RFP BID #: 23-07-3067SB

PROPOSAL DUE DATE: July 21, 2023 @ 4PM MDT

Navajo Nation Purchasing Services
Administration Bldg #1
2559 Tribal Bill Drive
P. O Box 3150
Window Rock, Arizona 86515
Phone (928) 871-6308
Fax: (928) 871-6026

I. BACKGROUND

The Navajo Nation Tourism Department, under the direction of the Navajo Nation Division of Economic Development (“DED/Tourism”), recognizes the need to capitalize on the many attractive tourist-related assets and resources available on the Navajo Nation, many of which are underdeveloped and often underutilized by visitors. DED/Tourism recognizes the revenue generation and job creation opportunities available to the Navajo Nation that have not been fully realized, or in some cases have been capitalized by outside entities of the Navajo Nation.

II. OBJECTIVES

To better advance the opportunities available to the Navajo Nation, DED/Tourism has elected to pursue a contractual relationship with a marketing consultant team (“Contractor”) with Tourism experience(s) that has both a clear understanding of the assets and resources the Navajo Nation has to offer. The consultant team will assist the DED/Tourism Department to establish the Navajo Nation as a top tourist destination by developing a Tourism Marketing and Economic Development Plan that will be strategic – yet incremental – in its approach while providing the framework for positioning and/or repositioning the image of Navajo. The consultant team must have tourism knowledge and experience to assist DED/Tourism and potentially other internal Navajo Nation agencies and departments to cultivate a more robust tourism marketing plan.

The objective of this RFP is to identify a “consultant” team that can produce a tourism marketing plan. This team is to guide and assist with development plans on how to incorporate the unique Navajo Nation natural and cultural resources in a strategic marketing and branding plan. The anticipated plan should include ways to incorporate and provide solutions to the following:

- Increase awareness of the Navajo Tourism Department “Discover Navajo” brand
 - Nationally and Internationally
- Forecast budget and increase marketing advertising efforts
- Solutions for integrating marketing technologies
- Establish the Navajo Tourism Department website as the “Go-To” solution for tourism on the Navajo Nation
- Develop solution for all marketing efforts.

III. **THRESHOLD CRITERIA:**

DED/Tourism is seeking responses from “Consultants” that have the technical and implementation experience in the tourism sector to develop and complete the Scope of Work (SOW), with timelines, cost breakdown per task(s) with final cost tabulation, and implementation goals.

In order to be considered responsive to the RFP, proposing “Consultants” must meet the following threshold criteria:

- Marketing Team that has visited the Navajo Nation preferred that have an understanding of the Navajo Nation Tourism Marketing challenges and opportunities.
- Marketing Team that have prior work experience with the Navajo Nation and/or other tribal governments preferred;
- Clear understanding of marketing plans with technical and strategic planning experience for large land base regions, specifically geared for tourism.
- Past experience as “Consultant” support for regional government preferred;
- Final cost tabulation for all requested services above (*ref. II. Objectives*).
- Timeline of development of start to completion of the requested services above. (*ref. II. Objectives*).
- Prior branding experience specifically with a tribal government and clear understanding of the uniqueness of design elements, in relation to cultural designs/identity and meaning of colors, symbols. Aware of cultural sensitivities related to Navajo/Diné customs.
- Experienced defining business strategies and economic development plans to Indigenous communities and businesses
- Experienced in implementing websites, mobile apps, CRM systems, and data systems
- Strong experience in cybersecurity and data privacy.
- Must travel to the Navajo Nation for consultation services to develop the marketing strategy with the Navajo Tourism staff.

IV. **SCOPE OF WORK:**

The requirements for this project are to assist in development and implementation of a comprehensive plan over a two year (24 month) period.

The Scope of Work includes the following:

1. Marketing Strategy and Plan – Digital, Traditional, Non-Traditional
 - Content Storytelling
 - Content Strategy
 - Social Media Management
 - Digital & Print Campaigns & Advertising
 - Identify target audiences

- Identify & Create Visitor Personas
 - Marketing Funnel
 - Customer Journey Mapping
2. Email Marketing & Strategy
 3. Brand Development & Strategy
 - Logo
 - Overall Branding Guidelines
 - Look and feel of brand
 4. E-Newsletter Development & Implementation
 5. Determine estimated yearly budget range to support this marketing strategy and plan
 - 3-Fiscal Years: Starting October 2023-2024-2025
 6. Account Direction and Management
 7. Media Strategy, Management, and Collaboration
 - Guidelines
 - Threshold/Criteria
 - Policy Development
 - Social Media Influencers & Guidelines
 - Partners in Gov't (Local, State, Tribal), Small Business, Tribal Enterprise, Corporate
 - Photo Release Form & Use – General
 - Partnerships/Collaborations
 - Navajo tribal enterprises
 - Navajo tribal small businesses in hospitality industry
 - Navajo tribal tour companies
 - Navajo tribal government programs/departments
 8. Industry Standard Equipment & Software
 9. Website Marketing & User Experience

1. Schedule

DED/Tourism recognizes this is a time-consuming effort. As such, we anticipate the initial contract to be a minimum of two years in duration. With this in mind, we ask the respondent to develop a preliminary timeline(s) as part of this submittal. The project schedule will be refined during the initial stages of the contract.

2. Submission of Proposals

Proposals are due on **July 21, 2023 at 4:00 pm MDT**. The day and time will be recorded on each proposal, unless amended in writing from the Tourism Department Manager or Purchasing Director. All proposals received after this date and time will not be accepted. The Evaluation Committee will conduct a review of all responses in accordance with the evaluation criteria set forth herein. Based upon these results, the Evaluation Committee will make a recommendation for consideration. Hard copies of the proposal must be sealed and labeled on the outside of the package to clearly indicate its response to the Request for Proposals:

**“Marketing Strategy (Digital & Traditional) and plan;
Brand Development and Strategy; Logo and Brand Guidelines”
RFP BID #: 23-07-3067SB**

Also, please indicate on your proposal if you or your company is on the Navajo Nation

Source Listing as Priority 1 or 2.

3. **Instructions**

Submit four (4) proposals (1 original and 3 copies) with the final cost breakdown in a separate sealed envelope.

All hard copy proposals must be submitted to:

Navajo Nation Purchasing Services
Administration Building I
2559 Tribal Hill Drive
P.O. Box 3150
Window Rock, Arizona 86515
Phone: (928) 871-6308
Fax: (928) 871-6026

Questions regarding this proposal must be emailed to (reference the BID # in Subject Line):

Shaunya Manus, Department Manager (D), shaunvamanus@navajo-nsn.gov

Respondents are to review carefully all proposal provisions and attachments of this document prior to submission. Proposal that do not adhere to the RFP requirements may be deemed “non-responsive” and rejected on that basis. Each proposal constitutes an offer that is to be sealed in an envelope and submitted as part of the proposal. **These documents shall remain valid for ninety (90) days** and may not be withdrawn except as provided herein.

Format: You are encouraged to be brief and succinct, avoiding extravagant covers, bindings and photographs. There is a 10-page limit (limited to how the scope of work will be implemented – Pages are to be in portrait orientation): resumes, attachments and project cut sheets not to be included into the 10-page limit. No color binder. A 12 pt. font is preferred. Do not include information not requested in this proposal (USB Drive, etc.). It is in the Respondents interest to understand the requirements of this RFP as fully as possible. The DED/TOURISM DEPARTMENT will not be responsible for any cost incurred by Respondent’s in responding to this solicitation.

Errors in Proposals: Respondents or their authorized representatives are expected to fully inform themselves as to the conditions, requirements, and specifications before submitting proposals. Failure to do so will be at the Respondent’s own risk.

Compliance with Laws: If selected, the Respondent must be registered according to the Navajo Nation Corporation Code, be certified by the Navajo Tax Commission, and must obtain Liability Insurance naming the Navajo Nation as the Insurer. The amount of the Liability Insurance will be determined after the “consultant” has been selected.

In addition, the Respondent shall obtain and maintain all licenses, permits, worker’s compensation insurance, comply with the Navajo Business Opportunity Act and any and all other standards or regulations required by federal, state or Navajo Nation statute, ordinances and rules during the performance of any contract between the Respondent and the DED/Tourism Department. Any such requirement specifically set forth in any contract document between the Respondent and the DED/TOURISM DEPARTMENT shall be supplementary to this section and not in substitution thereof.

Withdrawal of Proposal: Any proposal may be withdrawn by written request received by the DED/TOURISM DEPARTMENT before the time fixed for receipt of proposals. Withdrawal of your proposal will not prejudice the right of the Respondent to submit a new proposal, providing the latter is timely received as provided herein.

Confidentiality of Documents: Upon receipt of a proposal by the DED/TOURISM DEPARTMENT the proposal shall become the property of the DED/TOURISM DEPARTMENT without compensation to the Respondent, for disposition or usage by the DED/TOURISM DEPARTMENT at its discretion. The details of the proposal documents will remain confidential to the extent possible until final award.

Compensation: The DED/TOURISM DEPARTMENT has attempted to provide as much information about the scope of services as possible to enable firms to structure a most productive and cost effective offer. The subsequent contract between DED/TOURISM DEPARTMENT and the winning proposal will define compensation payments based upon the amount negotiated and agreements as to terms between DED/TOURISM DEPARTMENT and the successful Respondent.

Rejecting Proposals: The DED/TOURISM DEPARTMENT reserves the right to reject any or all proposals and is not bound to accept any proposal that does not adhere to the proposal requirements and contrary to the best interest of DED/TOURISM DEPARTMENT. Similarly, the DED/TOURISM DEPARTMENT is not obligated to accept the lowest dollar proposal if the offer is not considered in the DED/TOURISM DEPARTMENT's best interest.

Equal Employment Opportunity: During the performance of this Contract, the firm agrees as follows: *The Firm/Team will not discriminate against any employee or applicant for employment because of race, creed, color, sex, age, national origin, place of birth, or physical handicap.*

Conflict of Interest: All respondents must provide a statement of disclosure, which will allow the DED/TOURISM DEPARTMENT to evaluate possible conflicts of interest.

Employee Conflict of Interest: It shall be unethical for any Navajo Nation employee to participate directly or indirectly in a procurement contract when the Navajo Nation employee knows that: (a) the Navajo Nation employee or any member of the DED/TOURISM DEPARTMENT employee's immediate family has a financial interest pertaining to the procurement contract; or (b) any other person, business, or organization with whom the DED/TOURISM DEPARTMENT employee or any member of a DED/TOURISM DEPARTMENT employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement contract.

Gratuities and Kickbacks: It shall be unethical for any person to offer, give, or agree to give any DED/TOURISM DEPARTMENT employee or former DED/TOURISM DEPARTMENT employee, or for any Navajo Nation employee or former DED/TOURISM DEPARTMENT employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore.

It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or contract.

Contingent Fees: It shall be unethical for a person to be retained, or to retain a person, to solicit or secure a contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.

Technical questions relating to the RFP may be directed in writing via email to:

Shaunya Manus, Dept. Manager (D). – shaunvamanus@navajo-nsn.gov

Questions must be presented to DED/TOURISM DEPARTMENT within **3 business days** of the scheduled proposal opening.

All responses will be submitted by addenda to all interested proponents. **Please do not call or contact any other department or the governing body concerning this RFP.**

4. Proposal Requirements:

The format for responses shall include the following, described in more detail below:

- Illustration that Contractor can meet the Threshold Criteria Requirements.
- Qualifications and References specific to the Scope of Work outlined above.
- Demonstrated ability to complete projects on schedule.
- Technical capabilities and ability to interface with DED/TOURISM DEPARTMENT staff at the DED/TOURISM DEPARTMENT location throughout the project, as needed.

5. Firm and Personnel

- Describe Contractor team structure, including key participants. Provide names and experience of key personnel that will conduct the services. Be brief – Resumes are to be in the attachment section.
- Provide current number of employees, legal structure, and headquarters location.
- Describe the qualifications of your firm; Include resumes, licenses, certifications, and applicable experience. (Statements of Qualifications of your firm will be evaluated.)

6. Financial Responsibility

Please provide an explanation if your firm, or any predecessor firm, has ever filed for bankruptcy. **Include completed:** W-9 Form Revised 10/2018, Navajo Nation Suspension & Debarment form, and Certificate of Insurance.

7. References

Provide the following information of organizations/governments similar to DED/TOURISM DEPARTMENT, that you have performed similar services within the past five years, in the southwest United States. Please be brief.

- Customer name and contact name, address, telephone number and email.
- Scope of Project: end result and subsequent disposition.
- If applicable, please include the names of individuals within the Navajo Nation Government you have worked with.

8. Services

- Provide a description of the services you intend to provide for DED/TOURISM DEPARTMENT.
- Please provide an anticipated Project Schedule for each Scope of Work elements outlined above. Please consider those items that can be completed within the initial two-year timeframe and those that may be longer in duration.
- Describe how your company uses technologies to enhance the services your company provides.
- Describe how you intend to approach the scope of this project & its requirements.
- Describe how your firm will allocate the availability of resources and personnel to schedule the work for these services within a reasonable time frame. Include travel to the Navajo Nation for consultation services with the Navajo Tourism staff. *Do not reveal or make reference to the cost in this letter.*
- Describe a proposed schedule for services provided.

9. Project Fee

Costs to be submitted in a separate sealed envelope.

Detailed breakdown of costs: Include (6%) Navajo Nation Sales Tax for services incurred on the Nation and Consulting Expenses (per diem, lodging, etc.). Any proposal that does not adhere to this format and does not address each specification, requirement, or scope of work as outlined, may be deemed non-responsive and rejected on that basis. Respondents that do not include a budget will be deemed “non-responsive” and rejected on that basis.

ETHICS AND INTERITY: the successful Respondent shall have a satisfactory record of ethics and integrity.

Company Name: _____

Address: _____

City/State/Zip: _____

Authorized Signature: _____

Printed Name & Date: _____

Title: _____

Telephone/Fax: _____

Email Address: _____

RETURN THIS SHEET WITH THE PROPOSAL

**“MARKETING STRATEGY AND PLAN; BRAND DEVELOPMENT AND STRATEGY; LOGO AND BRAND BOOK”
RFP BID #: 23-07-3067SB**

PROGRAM SCOPE OF SERVICES:

By signature on this document the proponents certify that they have read the RFP document, fully understand the requirements, have familiarized themselves with the content of the RFP and comply with these requirements, if awarded this work.

COMPANY NAME: _____

CERTIFICATION: _____

(Signature of Approved Representative for Seller)

TITLE: _____ DATE: _____

Be advised that during the term of this work “Consultant” shall have and maintain adequate insurance coverage.

END OF REQUEST FOR PROPOSAL

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

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) b. So-called trust account that is not a legal or valid trust under state law | The grantor-trustee ¹ 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.