



REQUEST FOR PROPOSALS

FOR

NAVAJO NATION ACTUARIAL CONSULTANT SERVICES

Issued: November 19, 2024

RFP No. 24-113519LE

NAVAJO NATION

Division of Human Resources
Navajo Department of Retirement Services
PO Box 5100
Window Rock, Arizona 86515

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1.0 INTRODUCTION

1.1 RFP SUMMARY

The Navajo Nation is soliciting written (“Proposal”) from qualified actuarial consulting firms interested in providing a wide range of actuarial services while functioning as an actuarial advisor to the Navajo Nation, which includes the Retirement Plan Administration Committee (“RPAC”), the Retirement Plan Administrator (“RPA”), and the Navajo Nation Department of Retirement Services (“DRS”).

1.2 BACKGROUND INFORMATION

The Navajo Nation is a sovereign, federally recognized Indian tribe. The RPAC is a six (6) member committee comprised of representatives of the Legislative, Executive, and Judicial Branches of government, which monitors and administers the Navajo Nation's retirement plans, makes eligibility determinations, advises and oversees DRS, establishes retirement related policies, approves amendments to the Plan documents, and makes recommendations to the Budget and Finance Committee of the Navajo Nation Council. The DRS is comprised of an RPA and 10 staff members and provides retirement benefit services to all Navajo Nation employees and officials. The Navajo Nation has three retirement plans:

1. Defined Benefit Plan - "Retirement Plan for Employees of the Navajo Nation and Participating Affiliates";
2. Defined Contribution Plan - "Navajo Nation 401(k) Savings Plan"; and
3. Deferred Compensation Plan (Non-Qualified) - "Deferred Compensation Plan for Political Appointees and Council Delegates of the Navajo Nation."

The Navajo Nation retirement system has approximately 14,450 members, including approximately 5,060 pension benefit recipients, 4,790 active members, and 4,611 inactive members. The Defined Benefit Plan and the Defined Contribution Plan are mid-sized plans, and the Deferred Compensation Plan is a small-sized plan. For additional information about the Navajo Nation retirement plans or to obtain plan documents please make a written request to the RFP Representative.

1.3 KEY DATES

The following dates are subject to change with or without notice, as required by the Navajo Nation Procurement Act, 12 N.N.C. §§ 301-80, and its attendant regulations (“Procurement Act and Regulations”).

RFP issue date:	November 19, 2024
Notice of Intent to Respond due:	5:00 PM MST on November 19, 2024
Written Questions due:	5:00 PM MST on November 29, 2024
Proposal Submission Deadline:	5:00 PM MST on November 29, 2024
Proposal Evaluation; Requests for Additional info:	December 4, 2024 – November 5, 2024

Response to Requests for Additional info due:	5:00 PM MST on December 9, 2024
Notification of top three (3) Finalists:	December 16, 2024
Finalist Presentations to Evaluation Committee:	Date – December 17, 2024
Anticipated date of Contract Award:	December 20, 2024

1.4 RFP REPRESENTATIVE

The assigned contact for this RFP is:

Andrea Holmes, Retirement Plan Administrator
Navajo Department of Retirement Services
Division of Human Resources
andrea Holmes@navajo-nsn.gov

All communications, including questions, the Notice of Intent to Propose, and digital submission of offers, must be sent to the RFP Representative via email.

1.5 RFP QUESTION(S) SUBMISSION

Offerors may submit questions regarding this RFP to the RFP Representative prior to 5:00 PM MST on November 29, 2024. Any inquiries received after the deadline will receive no response. Inquiries made in any other manner or to any other individual or Navajo Nation office regarding this RFP will not be answered.

Answers for all properly submitted questions will be issued as addenda to this RFP in advance of the Proposal Submission Deadline. Only answers issued in this manner shall be an official response to questions.

Inquiries regarding this RFP shall be emailed to the RFP Representative with the subject line: "Question(s) for RFP 24-113519LE – [Offeror Name]." An example subject line follows: Question(s) for RFP 24-113519LE – ABC Corp.

1.6 NOTICE OF INTENT TO SUBMIT PROPOSAL

Offerors shall submit via email a written Notice of Intent to Respond ("Intent to Respond") on or before 5:00 PM MST on November 19, 2024 to the RFP Representative. Failure to do so will disqualify the Offeror from Proposal evaluation. Any Proposal received by an Offeror that did not timely submit an Intent to Respond will remain unopened and unevaluated.

The email transmitting the Intent to Respond shall be emailed to the RFP Representative with the subject line: "Notice of Intent to Respond, RFP No. 24-113519LE – [Offeror Name]" An example of such subject line is: Notice of Intent to Respond, RFP No. 24-113519LE – ABC Corp.

2.0 SCOPE OF WORK

2.1 PROJECT LOCATION

The project location is Window Rock, Arizona. The selected contractor will be expected to perform work at its own office location(s), but also to attend meetings both virtually and in-person, as determined appropriate at the time of the meeting and as described in Section 2.2.1.

2.2 PROJECT DETAILS

The Scope of Work (“SOW”) for this RFP is for an actuarial firm interested in serving as the actuarial consultant to the Navajo Nation Government, including RPAC, RPA, and DRS. The selected actuarial consultant will provide various actuarial services, including consultation and advisory services, valuation services, experience analysis, and other general duties as agreed upon; and shall provide services for all three (3) retirement plans. The actuarial consultant’s primary work will focus on the Defined Benefit Plan, whereas the Defined Contribution Plan and Deferred Compensation Plan will require minimal effort.

2.2.1 Consulting Services & Deliverables

The actuarial consultant shall perform tasks, services, and deliverables, including but not limited to the following.

1. Consultant must be able to access information from the Navajo Nation primary computer system supporting the government human resources department business application, Oracle JD Edwards, which supports the Financial Management System and the Human Resources Information System, often referred to as “FMIS” and “HRIS”, respectively.
2. Consultant must be able to host and maintain eepoint, the current automated pension system database, to store Navajo Nation participant, plan, and payroll data.
3. Load and reconcile all the actuarial survey data available. (The DRS will provide the actuarial consultant with all the data and statistical information deemed necessary to perform specified contract services. Data is available in the records and files section of the retirement system. The DRS will report/transfer the data to the actuarial consult through a file transfer protocol.)
4. Maintain member confidentiality and seek written consent prior to public release of information in connection with the work or any resulting contract.
5. Communicate directly with the RPA or designee.
6. Document discussions with RPAC, RPA, and DRS staff.
7. Document all services performed for the Navajo Nation and the increments of time taken to achieve each task.
8. Provide actuarial consultation and advisory services.
9. Prepare various actuarial operating tables and factors.
10. Prepare actuarial cost estimates of proposed legislation and plan amendments.
11. Recommend possible improvements to the Navajo Nation retirement system financing and benefit structure.

12. Advise the Navajo Nation of changes in applicable federal laws and regulations impacting its three plans. Analyze and recommend options pertaining to Navajo Nation retirement plans to ensure the Navajo Nation is compliant with all applicable federal laws and regulations and that the plans are administered according to industry standards and best practices.
13. Assist RPAC, RPA, DRS staff, and other advisors in drafting plan amendments and proposed changes to existing retirement policies for the three (3) plans.
14. Assist in establishing actuarial specifications for the Navajo Nation survey data files.
15. Prepare annual actuarial valuation reports for the Defined Benefit Plan.
16. Upon request, conduct projection valuation studies for the Defined Benefit Plan, to analyze and report results to RPAC.
17. On an annual basis, and upon request, prepare necessary reports projecting demographic trends for the Defined Benefit Plan that will impact future service demands. These reports may include projecting the number of members reaching retirement age, at various points to the future, studies to learn the number of proportion of members in various age categories at certain points in the future, projected rates of new, number growth and other demographic studies. The report will involve regular employees, commissioned law enforcement personnel, judges, and elected officials.
18. Once during the initial contract term, prepare or review experience studies of the Defined Benefit Plan and make recommendations for actuarial assumptions, as appropriate, for presentation to the RPAC.
19. Maintain communication by phone, email, and other virtual methods with RPA and DRS on a weekly basis and as needed.
20. Participate in RPAC meetings approximately six (6) times per year and as needed, by phone, in person, or through other virtual methods, to give presentations and answer questions.
21. Attend RPAC meetings in person to present reports to RPAC approximately three (3) times per year.
22. Participate in Budget and Finance Committee meetings approximately twice per year by phone, in person, or through other virtual methods.
23. On an annual basis, advise RPAC on calculation of the retirement fringe rates for use in the Navajo Nation's budget planning process.
24. Provide other standard actuarial consulting services as needed. Responders may propose additional tasks or activities that will substantially improve the services desired by the Navajo Nation's retirement plans.

2.2.2 Additional Contract Services and Deliverables

The Navajo Nation anticipates that the actuarial consultant will be available to perform additional services consistent with this SOW on an as-needed basis.

3.0 PROPOSAL REQUIRED CONTENT, FORM, & FORMAT

3.1 RFP COMPLIANCE REQUIRED

Carefully read and become familiar with this RFP's requirements, including those regarding the required content, form, format, and manner of submission of a Proposal. Offerors submitting a Proposal must ensure it conforms to all requirements of this RFP and is received before the Proposal Submission Deadline. The Navajo Nation will disqualify Proposals that fail to meet the requirements of this RFP.

3.2 DEADLINE & MANNER OF PROPOSAL SUBMISSION

3.2.1 Proposal Submission Deadline

Offerors shall submit their Proposal, which includes any Cost Proposal, on or before 5:00 PM MST on November 29, 2024. The Navajo Nation will not accept initial, amended, or corrected Proposals, regardless of form or manner of submission, after this deadline.

3.2.2 Required Manner of Proposal Submission

Offerors must submit their Proposal to the RFP Representative in the following manner:

1. email ("Submission Email") one (1) digital copy of their written Proposal as a PDF file; and
2. mail (or hand-deliver) five (5) hard copies of their written Proposal.

The RFP Representative must receive both the mailed and emailed Proposal submissions prior to the Proposal Submission Deadline. Facsimile, telephonic, or instant messaging submission is not permitted. Failure to comply with all manner of submission requirements will result in the Navajo Nation rejecting a Proposal without evaluation.

3.2.3 Submission Email Requirements

3.2.3.1 Submission Email Subject Line

Offerors shall submit their Proposals via Submission Email with a subject line indicating their name; NBOA Priority Classification, if applicable; and that they are submitting a Proposal. The subject of the Submission Email should read:

1. "Proposal Submission for RFP No. 24-113519LE – [Offeror Name];" or, where applicable
2. "Proposal Submission for RFP No. 24-113519LE, [NBOA Priority Classification] – [Offeror Name]."

An example of either subject line follows:

1. Proposal Submission for RFP No. 24-113519LE – XYZ Corp
2. Proposal Submission for RFP No. 24-113519LE, NBOA Priority 2 – ABC Corp

3.2.3.2 Submission Email Required Content and Attachments

The Submission Email shall include:

1. the business name of the Offeror;
2. the NBOA Priority number of the Offeror, if applicable;

3. the password to access the PDF files;
4. one (1) digital copy of the written Proposal; and
5. one (1) digital copy of the Cost Proposal.

The Submission Email contents will not be evaluated as part of the written Proposal but shall be included in assessment Offeror's ability to comply with form, format, and content requirements of this RFP.

All files sent with the Submission Email must be in PDF file format. Offerors shall password-protect their PDF files and provide the password for accessing the file in the Submission Email. All files may use the same password.

3.2.3.3 Titling PDF Files

The Offeror shall title all PDF file attachments to the Submission email in the following manner:

Item	Required Title
Proposal	Proposal for RFP No. 24-113519LE - [Offeror Name]
Cost Proposal	Cost Proposal for RFP No. 24-113519LE - [Offeror Name]

3.2.4 Navajo Business and Opportunity Act Certification

It is the responsibility of the Offeror to identify whether it is a priority certified vendor under the Navajo Business Opportunity Act ("NBOA"), 5 N.N.C. §§ 201-215. An Offeror claiming NBOA Priority Classification must mark the exterior of its written Proposal with its NBOA Priority number and include a copy of its current NBOA Priority Certificate within its Proposal. Submission of an out-of-date certificate, or omission of a certificate, in a Proposal claiming NBOA Priority Classification shall result in the Proposal being evaluated as a Non-NBOA Priority classified submission.

Joint Ventures/Teams or Partnership claiming NBOA Priority Classification shall submit a NBOA Priority Certificate in the name of the Joint Venture/Team or Partnership. The NBOA Priority classification of an individual member shall not be used to determine the classification at which to evaluate the Joint Venture/Team or Partnership's Proposal.

3.3 PUBLIC INFORMATION; IDENTIFYING PROPRIETARY INFORMATION

All Proposal received will be considered public information after Contract Award and open to public inspection in accordance with the Navajo Nation Retirement plan provisions ("Retirement Plan") and the Navajo Nation Privacy Act, 2 N.N.C. § 81 *et seq.* ("Privacy Act"). It is the Offeror's responsibility to mark all proprietary information submitted to the Navajo Nation as such. Information marked as proprietary shall be treated with confidentiality in accordance with the Retirement Plan and the Privacy Act.

3.4 WRITTEN PROPOSAL REQUIREMENTS

3.4.1 Page Limit

An Offeror's submission, which includes both the Proposal and Cost Proposal, shall not exceed fifty (50) letter-sized pages, including text and/or graphic material. The only items exempt from this page limit are:

1. the Submission email transmitting the Proposal so long as it contains no additional information to that provided in the Proposal or required by this RFP;
2. any table of contents or divider pages that are blank or bearing only the section titling information—e.g., “Section I: Introduction”; and
3. all required Attached Documentation so long as no additional details or information are included with each.

3.4.2 Proposal Required Contents and Order

As noted above, the Navajo Nation will not search a Proposal to locate required documentation or information. A submitted Proposal shall be organized and indexed to include, at a minimum, the following sections.

1. Transmittal Letter
2. Executive Summary
3. Offeror's Understanding of Responsibility to the Navajo Nation
4. Disclosure of Conflicts of Interest
5. Recognition of Navajo Nation Sovereignty, Laws, and Jurisdiction
6. Offeror Information
7. Resume and Qualifications of Key Personnel
8. Offeror's Intended Work Plan
9. Sample Offeror's Work
10. Required Documentation

3.4.2.1 Transmittal Letter

The Transmittal Letter shall meet the following requirements:

1. submission on the firm's official business letterhead;
2. list all materials and enclosures sent collectively as the Offeror's Proposal;
3. provide the Offeror's identifying information;
4. provide the name, title, and signature of the person authorized to bind the Offeror to its Proposal at the price quoted in its Cost Proposal (“Offeror's Representative”); and
5. provide the contact information and preferred method of communication for Offeror's Representative.

If the Offeror is a joint venture or partnership, it shall include the identifying information and name, title, and signature of the person authorized to bind the organizations for each participating organization.

3.4.2.2 Executive Summary

The Executive Summary must contain a condensed overview of the contents of each major section of the Proposal to provide the Evaluation Committee with a broad understanding of the entire Proposal. In addition, the Executive Summary should begin by providing:

1. a description of key staff for the project, including title, applicable credentials, and years of experience in their role;
2. an overview of the Offeror's prior, related experience; and
3. a statement highlighting the Offeror's proposed work plan and projected cost.

Note: Please provide copies of any listed credentials as required in Section 3.4.2.10.

3.4.2.3 Offeror's Understanding of Responsibilities to the Navajo Nation

The Offeror must provide a clear, concise statement describing its understanding of this RFP's SOW, including objectives, and the actuarial consultant's responsibilities to comply with the content and timelines. This statement will demonstrate the Offeror's view of the nature of the engagement.

3.4.2.4 Disclosure of Conflicts of Interest

The Offeror shall provide written assurance that no conflict of interest exists between its intended relationship with the Navajo Nation and relationship with other clients; and shall disclose all potential, possible, and apparent conflicts of interest that exist or may arise. Should a conflict of interest arise after contract execution the Navajo Nation may, within its own discretion, unilaterally terminate the resulting contract on thirty (30) days written notice to the actuarial consultant.

3.4.2.5 Recognition of Navajo Nation Sovereignty, Laws, and Jurisdiction

The section should contain an affirmative statement that the Offeror does, and shall as a condition of any contract, recognize the sovereignty and sovereign immunity of the Navajo Nation, shall comply with all Navajo Nation laws and regulations, and shall submit to the jurisdiction of Navajo Nation courts.

3.4.2.6 Offeror Information

This section should present the highlights of the Offeror's corporate resources, including total staff, organizational structure, financial stability, technical environment, and details of previous experience. Such information must include the following.

1. Business background information, such as:
 - a. business name(s) and legal form (e.g., professional association, partnership, corporation, etc.);
 - b. date and legal place of formation;
 - c. physical and mailing address;
 - d. business structure in terms of size, range, types of services offered, and clientele;
 - e. principal officers' names, titles (e.g., President, Chairman, Vice President(s), Secretary, Chief Operating Officer, Chief Financial Officer, General Manager(s)), and the length of time each officer has performed in their field of expertise;

- f. number of employees (total and breakdown); and
 - g. location of facilities and employees.
2. Copies of audited Annual Financial Statement for the two (2) most recent years.
3. A description of the computer hardware and software that the Offeror will utilize to provide the services identified in this RFP, including the following.
 - a. Listing the system's specific location configuration and capabilities.
 - b. Describing all back-up computer systems, disaster recovery protocols, and the Offeror's ownership of the system.
 - c. Confirming that the Offeror can utilize eepoint pension software.
4. A description of the Offeror's experience with a particular emphasis on work performed for other public employee retirement systems, including tribal government retirement systems. This description should include a list of public employee retirement systems for which the firm currently provides actuarial services. Each reference must include the system name, contract begin and end dates, scope of services performed, approximate number of plan participants, and the number of years the firm has been retained.
5. Three (3) client references for retirement systems comparable in size to the Navajo Nation government retirement system. Each reference must include the name, address, and the current email and telephone number of the client's contract administrator or senior official familiar with the Offeror's performance and who may be contacted by the Navajo Nation during the evaluation process.
6. A description of the Offeror's quality control standards and internal quality assurance process to ensure accuracy and quality of work, particularly those aspects that specifically pertain to actuarial services, including:
 - a. noting the checks and balances the Offeror has in place to assure accuracy; and
 - b. providing results of actuarial industry peer review and evaluations for the Offeror and its actuarial consultants.
7. Details demonstrating the Offeror's financial viability through submission of documentation establishing a response as to whether the Offeror, or any parent company:
 - a. has ever filed for bankruptcy or any form of reorganization under the federal bankruptcy laws or code;
 - b. has ever received sanctions of any sort or is currently under investigation by any regulatory or governmental body, regardless of jurisdiction; and
 - c. has ever had a contract cancelled for cause.

If the Offeror responds in the affirmative to any of the above statements, it shall provide evidence of the incident and an explanation for the reason.

3.4.2.7 Resume and Qualifications of Key Personnel

This section shall provide summary information regarding the experience, education, and professional qualifications of the personnel and actuaries who will perform work under the Contract. Each actuary should have a minimum of ten (10) years of relevant experience. Disclose all complaints filed with the

Actuarial Board for Counseling and Discipline against the Offeror or its actuaries that resulted in a negative finding, censure, sanction, or discipline against the Offeror or its actuaries.

3.4.2.8 Offeror’s Intended Work Plan

The Work Plan must identify the major tasks to be accomplished within delineated timeframes for use as a scheduling and managing tool, which will serve as the basis for invoicing; consist of an established time frame for delivery of the requested services; and indicate how the Offeror will organize its staff and the various duties they will perform to carry out the responsibilities. Specifically, the Work Plan must identify, according to the work performed, the person(s) who will serve as actuarial consultant(s) and any other support personnel. The Navajo Nation prefers that more than one actuarial consultant is assigned to work with the Navajo Nation to ensure that one is available for immediate response to the Nation's needs. Last, the Work Plan shall identify if there will be any changes to the personnel once the contract is agreed to and how the changes will be made.

In addition to those required in the SOW, Offerors shall identify additional tasks or services they offer that will substantially improve work product and delivery. These additional services and attendant costs shall not be included as a part of, but rather in addition to, the Offeror’s proposed Work Plan or Cost Proposal.

3.4.2.9 Sample of Offeror's Work

This section should contain a sample of the firm's actuarial work. Preferably a sample actuarial valuation of the public employee's retirement system or other governmental agency.

3.4.2.10 Proposal Required Documentation

This section shall contain the below completed documents attached in the order provided, signed by the Offeror’s Representative where appropriate. All provided documents shall be valid as of the time of the Proposal Submission Deadline. The required forms, and any included samples, are provided in Section 8.0.

#	Documentation	Details
1	Certificates and Licenses Copies	Copies of those held by the Offeror and its employees relevant to this RFP’s SOW and Offeror’s Work Plan
2	NBOA Priority Classification certificate	Provide if applicable
3	Non-Collusion Certification	
4	Debarment and Suspension Certification	
5	Certificate of Good Standing	No older than one (1) calendar year
6	IRS Form W-9	Use current IRS revised form
7	Certificate of Insurance	Shall show the Offeror’s current general and professional liability insurance
8	Joint Venture/Teaming or Partnership Agreement	Provide if applicable

Should any document expire between the Proposal Submission Deadline and contract execution, the Offeror shall immediately submit new, current documentation to the RFP Representative. Failure to do so may result in loss of Contract Award.

3.4.3 Subcontractors

Offerors should supply a list of subcontractors intended to be utilized, at any point, for any work under this RFP, including the name, address, and whether such subcontractor is Navajo-Owned.

3.5 COST PROPOSAL

3.5.1 Procurement Funding sources

The intended funding source(s) for this procurement are fiduciary funds. All funding sources are subject to change before and after contract execution without notice.

3.5.2 Cost Proposal Separately Sealed

Offerors shall submit a Cost Proposal separate from their written Proposal. For written submissions, the Cost Proposal shall be in a separately sealed envelope and for the Submission Email, the Cost Proposal shall be attached as a separate, password protected PDF file.

3.5.3 Page Limit

A Cost Proposal does not have a required page limit; however, the Cost Proposal number of pages shall be included in the total number of letter-sized pages submitted with the written Proposal—e.g., a submitted Proposal is forty-five (45) letter-sized pages while the separately sealed Cost Proposal is five (5) letter-sized pages.

3.5.4 Cost Projection

An Offeror's Proposal must include the breakdown of and total cost for all work to be performed in the Work Plan, consistent with this RFP's SOW during the initial contract term, including general duties, valuations, consulting, and advisory services. The Cost Proposal shall be consistent with the major tasks identified for completion within the delineated timeframes of the Work Plan and shall meet the following requirements.

1. There will be no reimbursements of travel, communication costs, computer charges, and other expenses incidental to the contract.
2. The gross receipts for the Offeror's services for work performed within the Navajo Nation shall be subject to the Navajo Nation Sales Tax prevailing at the time of performance.
3. The total cost must be all inclusive. No additional amounts will be allowed.
4. For each additional Contract Service and Deliverable proposed, Offerors shall provide the total, all-inclusive cost of such for the initial contract term. The Cost Proposal shall make clear that the cost of these additional tasks or activities is not a part of the total proposed cost, but are in addition to such.

3.5.5 Navajo Nation Sales Tax

Any contract resulting from this RFP shall contain all appropriate tax requirements, including the Navajo Sales Tax, 24 N.N.C. §§ 601 *et seq.* All goods delivered or work performed within the territorial jurisdiction of the Navajo Nation are subject to the Navajo Sales Tax at the prevailing rate (currently six percent (6%)) at the time of performance. The Navajo Nation shall withhold the Navajo Sales Tax

owed from every payment made and transfer the funds to the Office of the Navajo Tax Commission on behalf of the selected Offeror.

3.6 CORRECTING OR AMENDING A SUBMITTED PROPOSAL

An Offeror may correct or amend a previously submitted Proposal, so long as the Offeror submits the amended or corrected Proposal prior to the Proposal Submission Deadline. To correct or amend a Proposal, the Offeror must:

1. Mail (or hand-deliver) five (5) complete copies of the corrected or amended Proposal, including the separately sealed Cost Proposal whether unchanged, corrected, or amended, with notice that it is providing an amended or corrected Proposal that is signed by the Offeror's Representative; and
2. Email one (1) complete copy, in its entirety, of the corrected or amended Proposal and the Cost Proposal as two (2) separate password protected PDF files with notice that it is providing an amended or corrected Proposal that is signed by the Offeror's Representative.

Once received, the amended or corrected Proposal shall be the Offeror's official submission and the Navajo Nation will not open or consider any previously submitted Proposal.

3.7 WITHDRAWAL OF A SUBMITTED PROPOSAL

Any Offeror may withdraw its Proposal prior to the Proposal Submission Deadline. To withdraw its Proposal, the Offeror must provide an email, including signature of the Offeror's Representative, detailing that the Offeror is withdrawing its Proposal. Notification in any other form shall not suffice.

4.0 PROPOSAL EVALUATION

4.1 GOAL OF EVALUATION

The goal of Proposal evaluation is to select the most responsive and responsible Offeror that best demonstrates qualifications necessary for serving the needs of the Navajo Nation as outlined in the SOW. This RFP's SOW represents the minimum requirements necessary for an Offeror to receive a contract award.

4.2 EVALUATION COMMITTEE; ADDITIONAL INFORMATION

An Evaluation Committee shall evaluate all appropriately submitted Proposals received prior to the Proposal Submission Deadline. Should the Evaluation Committee require any additional information or clarification of a Proposal, it shall directly notify the Proposal's Offeror. Offerors shall provide any additional information the Evaluation Committee requests by 5:00 PM MST on December 9, 2024.

4.3 PROCESS FOR PROPOSAL OPENING AND EVALUATION

The Navajo Nation shall not open Proposals publicly; opening and evaluation shall be conducted in accordance with the requirements of the NBOA and the Procurement Act and Regulations. To begin, the Navajo Nation will first open and evaluate Proposals of all Offerors appropriately identified as Priority No. 1 under the NBOA. The Navajo Nation will make its selection from these Offerors, should it identify one that is responsible and responsive to this RFP.

If the Navajo Nation determines there are no responsive and responsible Proposals, or if there are no Proposals from, Priority No. 1 Offerors, the Navajo Nation shall next open and evaluate Proposals of all Offerors appropriately identified as Priority No. 2 under the NBOA. The Navajo Nation will make its selection from these Offerors, should it identify one that is responsible and responsive to this RFP.

If the Navajo Nation determines there are no responsive and responsible Proposals, or if there are no Proposals from Priority No. 2 entities, the Navajo Nation shall open and evaluate all remaining Proposal. The Navajo Nation will make its selection from these Offerors, should it identify one that is responsible and responsive to this RFP.

Regardless of whether the Navajo Nation determines there are or are not responsive Proposals from responsible Offerors, it reserves the right to terminate this RFP at its own discretion.

4.4 REJECTING NON-COMPLIANT PROPOSALS

The Navajo Nation shall reject all Proposals found to be not in compliance with the requirements of this RFP or Navajo Nation law and regulation, including for, but not limited to the following reasons:

1. a Proposal does not conform to or fully address the SOW;
2. a Proposal attempts to impose conditions that modify any requirements of the SOW or this RFP;
3. a Proposal attempts to or limits the Offeror’s liability to the Navajo Nation;
4. the Offeror unreasonably fails to provide, in a timely manner, any additional information requested by the Evaluation Committee; or
5. the Navajo Nation receives an unsigned Proposal.

Failure to sign a Proposal by the person authorized to bind the Offeror shall not be waived as an irregularity or made into a mandatory change in requirements allowed under Section 6.2.2; it is not curable after the Proposal Submission Deadline.

4.5 EVALUATION CRITERIA

The Navajo Nation will only consider Proposals appropriately received before the Proposal Submission Deadline and will assess the information provided in the Proposal against the details of this RFP.

The following criteria and scores will be used to evaluate Proposals:

Criteria	Points Eligible
<i>Offeror Information and Qualifications</i>	35
Background information	
Technical Hardware and Software Available	
Offeror’s Related Experience and Sample Work	
Resume and Qualifications of Key Personnel	
Quality Control and Assurance	
Financial Viability	
Client References	

<i>Offeror's Intended Work Plan</i> Identified Tasks and Timeframes Work Organization by Key Personnel Additional Services and Deliverables	30
<i>Offeror's Required Statements</i> Offeror's Understanding of Responsibility to the Navajo Nation Disclosure of Conflicts of Interest Recognition of Navajo Nation Sovereignty, Laws, and Jurisdiction	5
<i>Presentation of Proposal</i> Clarity, organization, and presentation indicate understanding of SOW Conformance with form, format, and content requirements	10
<i>Provision of all Required Documentation</i>	8
<i>Cost Proposal (as submitted)</i>	12
Total Score Possible	100

The criteria given considerable weight in the Proposal evaluation process:

1. the perceived effectiveness of the Offeror's Proposal in relation to the SOW;
2. the Offeror's experience and ability to timely meet the needs and deadlines of the Navajo Nation; and
3. the Offeror's ability to provide and deliver qualified personnel with the knowledge and skills required to effectively and efficiently execute the services proposed in the SOW.

The Navajo Nation reserves its right to reassess its evaluation and scoring of a Proposal in response to any subsequently provided information, submission of an Alternate Proposal, or based on the findings of Finalist presentations.

4.6 NOTIFICATION OF FINALISTS

The Navajo Nation intends to provide written notification to the three (3) Offeror's with the highest evaluation scores of their status as a Finalist for Contract Award by December 16, 2024. Finalist should be prepared to provide a presentation of their Proposal to the Evaluation Team.

4.7 FINALIST PRESENTATIONS

The Navajo Nation will receive presentations from and conduct interviews with Finalists to seek clarification for and/or assurance of the Finalist's full understanding of and responsiveness to the RFP and the needs of the Navajo Nation.

The Evaluation Team may adjust a Finalist's evaluation score as influenced by the Finalist presentation. The Navajo Nation is not obligated to amend the list of Finalists regardless of whether score adjustment(s) changes the overall ranking of the top three (3) Offerors.

5.0 CONTRACT AWARD

5.1 NOTIFICATION OF CONTRACT AWARD

Following Finalist presentations, the Navajo Nation anticipates making a Contract Award for this RFP to the most responsive and responsible Finalist that best demonstrates the qualifications necessary to

address the requirements in the SOW. If the Navajo Nation makes a Contract Award, it will do so from the list of Finalists and directly notify in writing the selected Finalist (“Awardee”) of the Contract Award, which the Awardee shall only validly accept in writing.

5.2 EXPECTED CONTRACT TERM; PRICE

The expected contract term shall be for three (3) calendar years at a price mutually agreed upon by the Navajo Nation and Awardee and shall include two (2) options to renew, each lasting no more than one (1) calendar year. Both options to renew shall be exercised at a price mutually agreed upon by both parties and implemented via written contract modification. The Navajo Nation shall retain sole discretion to determine whether an option to renew shall be exercised.

5.4 ADDITIONAL SERVICES CONSISTENT WITH SOW POSSIBLE

Additional services consistent with this RFP may be negotiated between the Navajo Nation and the Awardee and added to the contract SOW prior to contract execution or via written modification, if already executed. Additional services shall only be added to the contract SOW based on the Awardee’s provided Additional Contract Services and Deliverable in its Proposal.

5.5 EXPECTED CONTRACT TYPE

The Navajo Nation expects to execute a Navajo Nation Professional Services Contract (“PSC”) that is amended specifically to meet the needs of this RFP with the Awardee. All provisions for the standard PSC form or as amended to meet the needs of this RFP are subject to change prior to contract execution.

5.6 CONTRACT REQUIRED DOCUMENTATION

Once the Contract Award is complete, the Navajo Nation will begin the process of contract development and execution. The Awardee will be required to provide additional or updated documentation throughout this process, which may, at a minimum, include:

1. full copies of anything to be made an exhibit to the contract;
2. an updated and signed IRS Form W-9, which the Navajo Nation will use to report to the IRS all payments it makes to the Awardee;
3. an updated Certificate of Insurance evidencing adequate insurance coverage as will be determined appropriate by the Navajo Nation Risk Management Program, which at a minimum will require naming the Navajo Nation as an additional insured party; and
4. an updated and signed Certification of Non-Debarment and Non-Suspension, which will evidence that the Awardee is not currently or pending debarment or suspension in any jurisdiction prior to contract execution.

6.0 AMENDMENTS AND CORRECTIONS TO THIS RFP

6.1 RFP ADDENDA

The Navajo Nation shall make every effort to anticipate any amendments, corrections, or updates to this RFP’s information and requirements and issue appropriate addenda prior to the Proposal Submission Deadline. The Navajo Nation shall issue addenda in the same manner as this RFP’s original publication and on the Office of the Controller’s (OOC) webpage for public notice of solicitations.

6.2 DIRECT NOTIFICATION TO OFFERORS PROVIDING INTENT TO RESPOND

The Navajo Nation shall directly notify every Offeror that has provided appropriate written notice of its Intent to Respond of any issued Addenda.

6.3 POST-EVALUATION RFP AMENDMENTS

The Navajo Nation reserves the right to amend any segment of the RFP, including its SOW, after Proposal evaluation but prior to announcing a Contract Award. In such an event, all Offerors having submitted a Proposal prior to the Proposal Submission Deadline will be afforded the opportunity to submit a second, revised Proposal to accommodate such amendment(s).

7.0 RFP DISCLAIMERS

7.1 OFFEROR NOTICES

7.1.1 Offeror Acceptance of Navajo Nation Requirements

The Navajo Nation is a sovereign government and all contracts entered into as a result of this RFP shall comply with Navajo Nation laws, rules, and regulations, and applicable federal laws, rules, and regulations. Submission of a Proposal in response to this RFP shall constitute:

1. the Offeror's acknowledgement and acceptance of all requirements and conditions governing this procurement, including all Navajo Nation laws, regulations, and policies currently in force or as amended from time to time;
2. that any and all disputes arising under, related to, or in connection with this RFP and any resulting contract will be resolved under the laws of the Navajo Nation; and
3. that the Offeror agrees to be subject to the jurisdiction of Navajo Nation courts and tribunals.

7.1.2 Navajo Nation Ownership of Documents and Materials

The Navajo Nation shall retain ownership of all documents and materials contained in this RFP. Once submitted, all documents and materials provided in response to this RFP shall become the property of the Navajo Nation. The Navajo Nation shall not return items to the Offeror.

7.1.3 Costs Incurred

The Offeror shall be solely responsible for any cost(s) incurred in preparing, transmitting, presenting, or modifying its Proposal or other materials for this RFP.

7.1.4 Proposals kept Confidential during Evaluations

The Navajo Nation shall not disclose in any way information from or in relation to Proposals received, including information related to the identity of Offerors or the total number of Proposal received, prior to Contract Award.

7.2 NAVAJO NATION RIGHTS

7.2.1 Right to Disqualify

The Navajo Nation reserves its right to disqualify any Offeror from consideration for contract award, or to rescind such award, if the Offeror:

1. has previously failed to satisfactorily perform any project or contract with the Navajo Nation or other governmental entity;
2. has failed to timely submit required documents or information; or
3. has caused the Navajo Nation to incur unreasonable expenses in relation to the consideration of its submitted Proposal or in administration of contract execution.

7.2.2 Right to Waive Irregularities or Mandatory Requirements

The Navajo Nation may, at its own discretion, determine that errors, irregularities, or other misinformation contained in a Proposal is of minor consequence and will not result in Proposal disqualification. The Navajo Nation may also waive any mandatory requirement set forth in this RFP provided that such waiver does not, in the Navajo Nation's sole determination, materially affect the objective nature of the procurement process. Any such determination or waiver shall be applied to all submitted Proposal equitably. Grammatical or punctuation errors not affecting the interpretation of the written words will be waived as an irregularity.

The Navajo Nation reserves the right to remove one or more of the services or contract deliverables of this RFP from consideration should evaluation show that it is in Navajo Nation's best interest to do so.

7.2.3 No Waiver of Sovereign Immunity

The Navajo Nation is a sovereign government. Any contract resulting from this RFP shall not waive the sovereign immunity of the Navajo Nation unless explicitly approved by two-thirds vote of the full membership of the Navajo Nation Council.

7.2.4 Appropriation Required

Any Contract Award for this RFP is contingent upon the availability of funds. If sufficient funds, for any reason, do not exist, the Navajo Nation may terminate or reduce the scope of a Contract Award or executed contract. The Contract Awardee shall accept as final the Navajo Nation's decision. During the contract term, any action by the Navajo Nation Council rescinding an appropriation or failing to approve subsequent appropriations shall result in immediate contract termination or SOW reduction. The Navajo Nation shall put into effect such termination or reduction in scope through written notice to the Offeror.

7.2.5 Right to Cancel this RFP

The Navajo Nation is not bound to enter into a contract under this RFP and may at any time, and at its own discretion, cancel this RFP, reject all Proposals, or issue a separate RFP for the same services.

7.2.6 Right to Award Separate Contracts

The Navajo Nation reserves the right to award a contract to more than one Offeror for the SOW of this RFP, either in full or in part, and at its own discretion, if it is the Navajo Nation's best interest to do so; and to refuse any Proposal, or to execute a contract, without obligation to either the Navajo Nation or

any Offeror. Further, the Navajo Nation may, at its discretion, issue a separate contract for deliverables included in this RFP at any time consistent with the procedures of the Procurement Act.

7.2.6 Right to Cancel Contract Award

The Navajo Nation reserves its right to terminate a Contract Award under this RFP if any of the following occurs prior to contract execution:

1. the Navajo Nation Department of Justice or OOC has not received all required supporting documentation to review or approve the contract, or any other reasonably requested information;
2. a document, procedure, decision, action, or other event pertaining to the procurement of this RFP, any pre-procurement activities related to this RFP, or to the contract award related to this RFP is in violation of any applicable Navajo, federal, or state law or regulation governing this procurement;
3. the selected Offeror, or any other related person or firm, is ineligible for Contract Award pursuant to applicable Navajo Nation, federal, or state laws or regulations;
4. there has been a change to the SOW or to any other mandatory requirement of this RFP;
5. there has been a revision of the budget or originally established Maximum Feasible Price for this RFP;
6. a protest has been timely filed in accordance with Navajo Nation law, unless a written determination has been made to proceed with contract execution pursuant to Navajo Nation law; or
7. it is in the best interest of the Navajo Nation.

Termination of a contract award shall be issued in writing noticing the reason for termination.

7.2.7 Applicable Navajo Nation Laws, Regulations, and Policies

All Navajo Nation laws and regulations shall govern this procurement, including establishing the eligibility of an Offeror under consideration for a contract award. All interested entities, Offerors, any Awardee, and contracting party shall comply with any and all applicable laws, regulations, and policies governing business certification and operation, procurement, administration, performance, payment, reporting, and any other matters related to this RFP. Applicable laws and regulations include, but are not limited to:

1. The Navajo Sovereign Immunity Act, 1 N.N.C. § 551 *et seq.*;
2. Title 2 of the Navajo Nation Code related to contracts;
3. The Navajo Nation Privacy Act, 2 N.N.C. § 81 *et seq.*;
4. The Navajo Nation Ethics in Government Law, 2 N.N.C. § 3741 *et seq.*;
5. The Navajo Business Opportunity Act, 5 N.N.C. § 201 *et seq.*;
6. The Navajo Nation Procurement Act, 12 N.N.C. § 301 *et seq.*;
7. The Navajo Nation Procurement Rules and Regulations, resolution BFMY-07-23 adopted by the Budget & Finance Committee of the Navajo Nation Council;
8. The Navajo Business and Procurement Act, 12 N.N.C. § 1501 *et seq.*; and

9. The Navajo Preference in Employment Act, 15 N.N.C. § 601 et seq.

8.0 ADDITIONAL MATERIALS, REQUIRED FORMS, AND SAMPLES

This section includes the following materials for Offeror’s use in preparing and submitting Proposals.

Attachment A	ONTC Public Ruling Regarding Reimbursement and Mileage
Attachment B	Template Non-Collusion Certification
Attachment C	Template Debarment and Suspension Certification
Attachment D	Template IRS Form W-9
Attachment E	Sample Certificate of Good Standing
Attachment F	Sample Certificate of Insurance
Attachment G	Sample NBOA Priority Classification certificate

/ END OF DOCUMENT /

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)			
	2	Business name/disregarded entity name, if different from above.			
	3a	Check the appropriate box for federal tax classification of the entity/individual 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): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>	
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____				
	3b		If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		
	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.

Social security number									
-					-				
or									
Employer identification number									
-					-				

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

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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded 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 grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

- **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 for 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 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

- **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. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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 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/EIN. 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 Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 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.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

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