



**NAVAJO NATION DIVISION OF
COMMUNITY DEVELOPMENT**

**INVITATION TO BID (ITB)
NO. CPMD 2025-05-13 (Indian Wells Chapter)
BID REFERENCE #25-07-3798SB**

**PURCHASE, DELIVERY, AND
INSTALLATION OF KITCHEN APPLIANCES
FOR THE INDIAN WELLS CHAPTER**

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

INVITATION TO BID (ITB)

OVERVIEW ON INVITATION TO BID

The Indian Wells Chapter, located in Indian Wells, AZ, is seeking to procure kitchen appliances for their Chapter Building. The Navajo Nation Capital Projects Management Department (CPMD) will serve as the project managing entity for the Indian Wells Chapter on this procurement. CPMD invites all qualified vendors to submit bids on the kitchen appliances. The selected item(s) will be **procured through a Purchase Order** issued by the Navajo Nation. The project will consist of purchase, delivery, assemble, and installation of kitchen appliances, as selected by the owner, for an existing Chapter Building.

BID SUBMITTAL REQUIREMENTS

1. Bid Submittals are due on August 4, 2025 at 4:00 p.m.
2. Include applicable sales tax (Navajo Nation Sales Tax is 6%).
3. Certified Priority Vendors must include a current Contract and Purchase Certification Certificate of Eligibility from the Business Regulatory Department.
4. Signed and dated Affidavit of Non-Debarment and Non-Suspension (Attachment A).
5. Current W-9 (Attachment B)
6. Bid(s) must be itemized and submitted to Leonard Hardy or Ricky Begay of CPMD.

Bids not meeting the submittal requirements will be considered unresponsive and rejected.

All Bids submitted shall constitute **the submitting Party's acknowledgement and acceptance of all requirements and conditions governing this procurement**, including all applicable Navajo Nation laws and regulations. Applicable State and Federal laws shall also apply to this procurement and any agreement resulting from this procurement.

SECURING DOCUMENTS

Contract Documents will be sent out by CPMD/ Project Manager and sent by email. **No Mandatory Pre-Conference for this project.** Vendors are encouraged to visit the Indian Wells Chapter. Contact George John, CSC of Indian Wells Chapter; 1(928) 654-3289 to set up a meeting date and time.

SCHEDULE OF ITB ACTIVITIES

- | | |
|---------------------------------------|----------------|
| • Advertisement Date | July 23, 2025 |
| • Deadline to Submit ITB Questions | August 1, 2025 |
| • Deadline for ITB Submittal | August 4, 2025 |
| • Bid Opening Evaluation | August 5, 2025 |
| • Final Selection and Notice of Award | August 8, 2025 |

The Invitation to Bid (ITB) is issued by the Capital Projects Management Department (CPMD) on behalf of the Indian Wells Chapter in accordance with Navajo Nation laws and regulations. CPMD is the sole entity authorized to reproduce or distribute this ITB.

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

DEADLINE TO SUBMIT QUESTIONS

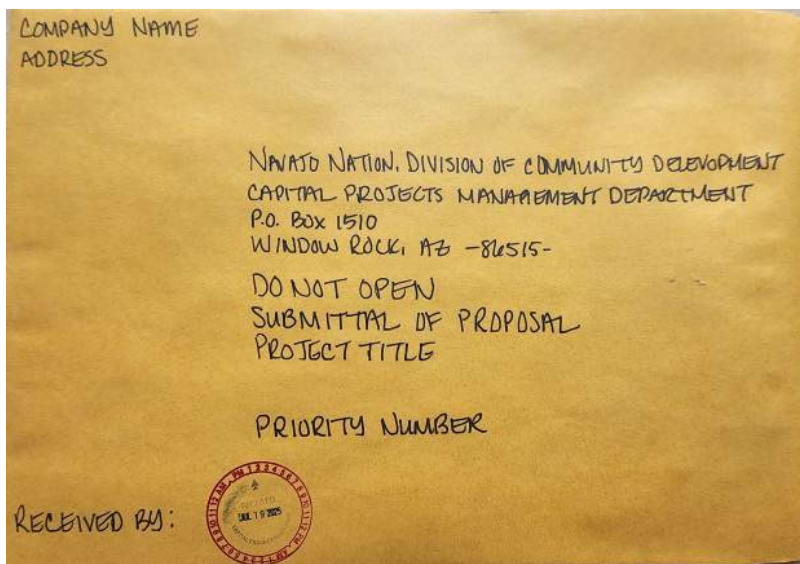
All questions regarding this ITB must be submitted in an email to the Project Manager no later than **5:00 PM (local time in Window Rock, AZ) on August 1, 2025**. Written responses to all submitted questions, along with any ITB amendments, will be issued in writing to all responsive parties.

SUBMISSION OF BIDS

All Offeror submittals must be received no later than **4:00 PM (MST) on August 4, 2025** for review and evaluation. Submittals received after this deadline will not be accepted or considered.

Submittals must be addressed and delivered to the Navajo Nation Division of Community Development (DCD), Capital Projects Management Department (CPMD), P.O. Box 1510, Window Rock, AZ 86515 if USPS Mail, U.P.S., or FEDEX are preferred methods of delivery, if not hand delivered, to 2296 Window Rock Blvd, NN Admin Bldg. #2, 2nd Floor South, Window Rock, AZ 86515.

Bids must be made upon the “BID FORM” provided, all blank spaces filled, the signature shall be longhand and the completed form shall be without alterations or erasures. Where a bidder is a corporation, the bid must be signed by the legal names of the corporation, followed by the name of State of Incorporation and the legal signature or an office authorized to bind the corporation to a contract.



Bid submittals must be **sealed** and clearly labeled on the outside of the package to indicate the Offeror's Name, Address, and **Navajo Nation Priority status**, if applicable, along with the following statement: **“DO NOT OPEN – Submittal of Bid, INDIAN WELLS BUILDING RENOVATION”** Submittals sent by facsimile or any other electronic method will **not** be accepted. If hand delivered, make sure the ITB Packet is Time Stamped prior to departure.

All applicable permits, deposits, fees, federal, state, and tribal taxes shall be included in the bid. The Owner reserves the right to reject any or all bids or to waive any informalities in any bids.

OPENING OF PROPOSALS

All eligible Proposals shall be opened at the Navajo Nation CPMD Conference room on **August 5, 2025 at 2:00 pm**. All eligible proposals shall be opened in accordance with the proposal opening procedures of the Navajo Business Opportunity Act (“NBOA”) at 5 N.N.C. §205 C, and a staff member of the Navajo Nation Business Regulatory Department and the Navajo Nation Office of Controller shall be in attendance at the opening of proposals.

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

SELECTION COMMITTEE & EVALUATION

A Selection Committee of at least three persons shall be established for this Procurement, with at least one person from CPMD, and one person from the Chapter. The Selection Committee shall perform the review, evaluation, and ranking of all eligible Proposals, and shall determine which Proposals are Responsive and which are Non-Responsive; a Responsive determination by the Selection Committee alone shall not guarantee a Contract Award, rather, the ultimate determination of eligibility for a Contract Award and ultimate selection of an Contractor for a Contract Award shall be in accordance with the Navajo Business Opportunity Act, and other applicable Navajo Nation laws. Negotiations with the most responsive Proposer.

NOTIFICATION OF AWARD

Upon selection, the winning bidder will be contacted by the Navajo Nation to finalize the formal contract documents, including the purchase order, to complete the procurement process.

AMENDED SUBMITTALS

An Offeror may submit an amended bid prior to the bid submission deadline. The amended bid must fully replace any previous submission and be clearly identified as such in the transmittal letter. The Project Manager will not collate or assemble bid documents on behalf of the Offeror.

OFFEROR'S RIGHT TO WITHDRAW BID

To withdraw a bid, the Offeror must submit a written request, signed by an authorized representative, prior to the bid submission deadline. Offerors may withdraw their bids at any time before the deadline.

PROJECT MANAGER CONTACT

Leonard Hardy, Senior Programs & Projects Specialist
Capital Projects Management Department
Navajo Nation Division of Community Development
P.O. Box 1510
Window Rock, AZ 86515
Email: leonard_hardy@nndcd.org

Ricky Begay, Project Manager
Capital Projects Management Department
Navajo Nation Division of Community Development
P.O. Box 1510
Window Rock, AZ 86515
Email: rickyrbegay@nndcd.org

INTERPRETATIONS, ADDENDA

Should a bidder find discrepancies in, or omissions from the scope of work-related documents, or should they be in doubt to their meaning, the offeror shall at once notify the Project Manager, Capital Project Management Department, Window Rock, Arizona, who will send a written addendum to all bidders. Neither Owner nor Project Manager will be responsible for oral instruction or information. Questions received less than 48 hours before the bid deadline date cannot be answered.

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

Any Addenda issued by the Project Manager during the time of bidding are to be included in the Bid, and will become a part of the contract. Acknowledge Receipt of Addenda on the Bid Form in space provided.

SUBSTITUTIONS OF MATERIALS:

Submit all material submittals to the Indian Wells Chapter CSC for approval prior to installation. No substitutions will be considered after submittals have been approved. Appliances do not need to match the Scope of Work exactly; however, any substitutions must be of comparable specifications and quality. Additionally, preference should be given to appliances sourced from a Native American-owned vendor.

COST INCURRED

The Procuring Party shall not be liable for any costs incurred by the Offeror in the preparation of a bid or for any expenses incurred prior to the execution of a signed contract resulting from this ITB.

RANKING SHEET FOR GENERAL VENDORS

Concerning vendor bids, clear and objective criteria must be established to determine responsiveness and all submitted bids will be evaluated and ranked accordingly. Bids shall be opened in accordance with the Navajo Nation Procurement Act and Regulations and the Navajo Business Opportunity Act (NBOA), 5 N.N.C. § 201 et seq. The vendor selected must be as least minimally qualified (i.e., a responsive bid) and should be a Priority No. 1 or No. 2 certified firm. If no Priority 1 or Priority 2 firms have submitted a responsive bid, then the non-Navajo firm selected must have the lowest price of all responsive bids submitted by non- Navajo firms.

No.	Ranking items		Evaluation Criteria
1	Response to the Appliance Specifications		30
2	Response to Bid Criteria		25
3	Business Priority Number One		5
4	Current W-9 Form		5
5	Certification of Debarment and Suspension		5
6	Bid Cost		30
	Base Bid	\$	
	Alternative Bid	\$ N/A	
	Total Cost of Bid	\$	
Total Score			100

WAIVER OR LIENS

The vendor is responsible for the payment of all labor and material costs incurred by themselves and any subcontractors on this Project. The vendor shall also provide the Owner with duplicate copies of Waivers of Lien from themselves and each subcontractor, if any. At the time of submission, the vendor must certify that the waivers cover all applicable subcontractors

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

COMPLIANCE WITH LAWS AND REGULATIONS

Bidders are advised of applicable statutes and regulations concerning worker safety, hours of work, workers' compensation insurance, prevailing wage rates, labor preferences and prohibitions, anti-discrimination requirements, and other laws affecting the proposed work. Compliance with all relevant municipal regulations, rules, and ordinances is also required.

1. Preference: In performing the work, the Contractor shall comply with all applicable laws, rules, and regulations of the Navajo Nation, including without limitation, the Navajo Preference in Employment Law, 15 N.T.C., Section 601 et seq. (the "NPEA") and the Navajo Nation Business Preference Law, 5 N.T.C., Section 201, et seq. (the "NNBPL"). The terms and provisions of the NPEA and NNBPL are specially incorporated in, and become a part of, the contract and breach by the Contractor of any terms and provisions of such laws shall constitute a breach of this agreement and provide grounds for the suspension or termination of the Agreement of other appropriate remedy as specified in the NPEA and NNBPL.
2. Labor Standards: In accordance with the policy of the Navajo Nation to Pay Pre-Determined rates on Tribal Contract Construction, the determined wage scale of the contract work provides that all labor and mechanics employed by the project be paid wages at rates not less than those prevailing. A current wage is available from Navajo Nation Office of Labor.

RIGHT TO WAIVE MINOR IRREGULARITIES

The Selection Committee reserves the right to waive minor irregularities. The Selection Committee also reserves the right to waive mandatory requirements provided that all the otherwise responsive bids fail to meet the same mandatory requirements and the failure to do so does not otherwise materially affect the procurement. The right is at the sole discretion of the Selection Committee.

WITHDRAWAL OF ITB

The Navajo Nation CPMD reserves the right to withdraw this ITB at any time, for any reason and is not obligated to award a contract in response to this ITB. This ITB does not commit the Owner to reimburse any costs incurred by the Bidder in the preparation of Bids or for procurement of supplies. The Owner intends to award this project to the vendor whose bid represents the best value. The Owner reserves the right to reject any and all bids, to waive any informalities or irregularities and to award the contract to the bidder whose bid it deems to be in the best interest of the Owner.

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

SPECIFICATION OF ITEMS

Indian Wells Building Renovation
By: Leonard Hardy, Ricky Begay, and George John
Navajo Nation Capital Projects Management Department
Field-verify all appliances prior to ordering and
installation.

PROJECT DETAILS:

- Project Location: Indian Wells Chapter House in Indian Wells, AZ.
- Furnish: CPMD met with the Indian Wells Chapter CSC to plan the project, draft a Scope of Work, and identify the required appliances for this project.
- Scope of Services Requested: Indian Wells Chapter Kitchen Appliances Purchase, Delivery, Assembly, and Installation.
- Delivery: Indian Wells Chapter House PO Box 3049 Indian Wells, AZ 86031
Physical Address: 1 mile West of NR 15 & NR 6 Junction, Indian Wells, AZ
Geographic coordinates are 35° 24' 03.96" N, 110° 05' 01.02" W
- Shipping and Delivery costs are considered the responsibility of the bidder and shall be included in the Bid Cost.
- Include an estimated delivery timeframe.
- All appliances must be Commercial Grade.

SCOPE OF WORK:

The selected vendor will be responsible for supplying and delivering the following appliances.
The equipment shown in images is for reference only; equivalent models from other manufacturers are acceptable.

1. SIX BURNER GAS RANGE WITH GRIDDLE AND TWO STANDARD OVENS



- a. 6 Burners (28,000 BTU each)
- b. Removable, lift-off burner heads
- c. Manual griddle
- d. 2 ovens with thermostatic controls
- e. Adjustable temperature range: 250-500 degrees F
- f. 3/4 in connection with gas regulator
- g. Completely welded frame
- h. Stainless steel exterior
- i. Porcelain door liner and oven bottom
- j. Welded crumb tray
- k. 2 adjustable wire shelves
- l. External grease trough
- m. 6 in stainless steel adjustable legs
- n. 258,000 total BTU
- o. Back riser
- p. 24 in griddle
- q. Gas regulator

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

2. 6-FOOT BY 6-FOOT INDOOR WALK-IN FREEZER WITH REMOTE COMPRESSOR



- a. Dimensions: 6-foot wide by 6-foot length by 7-foot 7-inches height
- b. Foam: 4-inch thick
- c. Acrylic: 26 gauge stucco embossed corrosion resistant acrylic coated Acrylume on all interior and exterior surfaces
- d. NSF aluminum floor
- e. Doors: Flush self-closing doors
- f. Thermometer: Digital LED thermometer with pilot light switch
- g. Low temp: -10 F
- h. Condenser: Self contained

- Product must be assembled on site.

3. TWO-SECTION REACH-IN REFRIGERATOR WITH SOLID LEFT- AND RIGHT-HINGED DOORS



- a. Temperature Range: Maintains temperatures of 33 to 38 degrees Fahrenheit
- b. Advanced Fan Motors: Move air more consistently and efficiently
- c. LED Interior Lighting: Maximizes product visibility
- d. Self-Closing Doors: Maintain interior temperatures but stay open past 120 degrees to facilitate cleaning and stocking
- e. Rugged Construction: Withstands heavy use in busy establishments
- f. Stainless steel exterior doors and front
- g. Aluminum exterior sides
- h. Interior side walls and back are aluminum
- i. Interior ceiling and floor are stainless steel
- j. Cold air is retained by polyurethane insulation

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

4. LOW-TEMPERATURE DOUBLE RACK CORNER DISHWASHER, LEFT-SIDE LOADING



- a. 40 Racks / 160 covers per hour
- b. Economical to operate. Uses only 1.01 gallons of water per cycle
- c. All stainless steel construction assures long life and years of trouble free operation
- d. Unique spray arm system features upper and lower stainless steel wash arms with reinforced end caps
- e. Top mounted controls include built-in chemical pumps and deliming system for dealing with scale
- f. Auto start/stop makes operation safe and easy
- g. New integrated scrap tray prevents food soil from entering drain system
- h. Airgap fill system

WARRANTY

Provide the manufacturer's warranty with each appliance

QUALITY ASSURANCE

Ensure that all work meets local building codes and regulations. Regular inspections will be conducted to ensure the quality and safety of the installation.

CONCLUSION

The successful completion of this kitchen appliances project will provide the Indian Wells Chapter with a fully functional commercial kitchen suitable for meetings and events. Clear communication and adherence to the defined Scope of Work are essential to ensuring the project is completed on time and within budget.

SUBMITTAL REQUIREMENTS/EVALUATION

1. GUIDELINES

The following guidelines shall be adhered to by offerors for consideration in the selection process of offeror to perform the services for the project described. Bids, which do not include all of the listed information may be considered incomplete and non-responsive and may not be considered by the selection committee.

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

2. MANDATORY SUBMITTAL REQUIREMENTS

- a. Response to the Appliance Specifications
- b. Response to Bid Criteria
- c. Business Priority Number
- d. Navajo Nation Certificate of Debarment and Suspension
- e. Current IRS W-9, completed and executed
- f. Addendum – where required
- g. Bid Form in a separate Sealed Envelope labeled: INDIAN WELLS BUILDING RENOVATION
BID

ATTACHMENT SUMMARY

- ATTACHMENT A - Bid Form
- ATTACHMENT B - Navajo Nation Debarment and Suspension
- ATTACHMENT C – W-9 Form

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

ATTACHEMENT A

BID FORM

TO : THE NAVAJO NATION
Herein after called "OWNER"

The undersigned, having examined the proposed vendor documents titled:

**INDIAN WELLS BUILDING RENOVATION
NAVAJO COUNTY, ARIZONA**

Having examined the Scope of Work, the bidder hereby submits a bid and agrees to purchase, deliver, assemble, set-up, and install the kitchen appliances necessary to complete the Project. The aforementioned Work will be identified as the "Base Bid", for the stipulated sum, in both words and figures. **(In case of discrepancy, the amount in words will govern.)**

BASE BID: _____
_____ (\$_____).

Where additional funds are available, the listing from the scopes of work as alternate bids shall be added and presented here.

Alternate BID: _____ N/A _____
_____ (\$_____ N/A _____).

Number of Calendar days; ____365____ from issue of a Notice to Proceed.

Bidders acknowledge receipt of the following Addendum(s):

Addendum No. N/A Dated N/A
Addendum No. N/A Dated N/A

I understand the Owner reserves the right to reject this bid, but that this bid shall remain open and not be withdrawn.

Notice of acceptance, or request for additional information, may be addressed to the undersigned at the address set forth below.

IMPORTANT NOTICE: If bidder or other interested person is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; of a partnership, give name of firm and names of all individuals, co-partner composing of firms; if proposer or other interested person is an individual, give first and last names in full.

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

Licensed in accordance with an act for the registration of contractors and with License Number _____
_____, in the State of Arizona.

SIGN HERE: _____

SIGNATURE OF BIDDER: _____

NOTE: If bidder is a corporation, set forth the legal name(s) of the corporation together with the signature of the officers authorized to sign contracts on behalf of the corporation. If bidder is a partnership, set forth the name(s) of the partnership.

BUSINESS ADDRESS: _____

TELEPHONE NUMBER: _____

DATE OF BID: _____

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

ATTACHEMENT B

**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

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

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

ITB INDIAN WELLS BUILDING RENOVATION
Bid# 25-07-3798SB

ATTACHEMENT C

Form W-9 (Rev. March 2024) Department of the Treasury Internal Revenue Service	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. <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) _____		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) _____ (Applies to accounts maintained outside the United States.)
	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.

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.

Social security number	
<div></div>	<div></div>
or	
Employer identification number	
<div></div>	<div></div>

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
------------------	--------------------------	------

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