



DR. BUU NYGREN *PRESIDENT*

RICHELLE MONTOYA *VICE PRESIDENT*

The Navajo Nation | Yideeskáądi Nitsáhákees

Request for Proposal

Tuba City District Adult Correction

HVAC Restoration and Upgrade Systems

BID# 26-06-4175SB Revised

Tuba City Adult Correction Facility is in search of a qualified and licensed HVAC/Controls Contractor to provide comprehensive service to Upgrade and Restore our HVAC Systems. There will be an on-site pre-bid and walk through on July 14, 2026, at 10 am Daylight Savings Time (DST) at the Tuba City Adult Corrections.

Interested parties must submit a response to be received at the Tuba City Adult Corrections, 240 N. Main Street Tuba City, AZ 86045 no later than 3:00 pm DST on July 23, 2026. LATE PROPOSAL WILL NOT BE ACCEPTED.

Responses to this Bid shall be in a sealed envelope, include a return address, and clearly marked on the outside of the envelope the following: BID# 26-06-4175SB revised; Navajo Nation Department of Corrections-Tuba City Adult Corrections HVAC Restoration and Upgrade Systems.

Contact Jennifer Babbitt, Corrections Lieutenant at jbabbitt@navajo-nsn.gov or Sammy Manymules, Building Maintenance Supervisor at sammy.manymules@navajo-nsn.gov

TUBA CITY DISTRICT ADULT CORRECTIONS

240 N. Main Street (Building B)

Tuba City, AZ 86045

P.O. Box 1899

Tuba City, AZ 86046

Phone: (928) 280-7369/7378/7377

BID NO: 26-06-4175SB Revised

GENERAL INFORMATION AND GUIDELINES FOR THIS RFP HVAC Restoration and Upgrade Systems at Tuba City Adult Corrections Tuba City, AZ 86045

DESCRIPTION OF THE ORGANIZATION

The Navajo Nation Department of Corrections-Tuba City District is a Corrections facility for Adult Offenders. The Facility has (9) Nine Roof Top HVAC, (4) Four Condensing, (2) Two Indoor Units, and a Building Automation System BAS.

1. SCOPE OF THE CONTRACT

The Navajo Nation Department of Corrections-Tuba City District intends to enter into a professional services contract with (1) one responsible, qualified and independent HVAC Contractor to provide work in Tuba City, Arizona.

2. RESPONDENT REQUIREMENTS

All respondents must have the capabilities listed herein, including sufficient detailed information with regard to experience and expertise in meeting the following requirements:

- a. A legitimate and credible vendor with 5 years' experience and a history of HVAC service and installation.
- b. The Navajo Business Opportunity Act 5 NNC § 201, 205 will apply.
- c. All workmanship and materials shall comply with applicable Safety Codes.
- d. In detail scope of work.

3. SCOPE OF WORK

The Navajo Nation Department of Corrections-Tuba City District is seeking an HVAC Contractor that can provide and conduct all the following services:

A. Building Automation System, Control Network Troubleshooting:

a. Building Automation System:

Upgrade the existing HVAC BAS Front End from the Obsolete Metasys System with a new standalone system, and install desktop BAS Front End system with backup battery (UPS System) for monitoring, control, and user accessibility. The existing system has the following components: 2 NAE Global Controllers, 1 Jace Controller and Software running for the facility. Remove and decommission existing controllers. Safely disconnect old hardware and software while maintaining integrity of HVAC functions during transition. Implement the new HVAC Front End standalone system for comprehensive HVAC automation.

Configure alarming and trending of critical points for improved monitoring. Integrate existing Field Controllers to include temperature setpoints directly on equipment graphics for ease of adjustment. For System testing and optimization, verify accurate alarming and trending functionality. Conduct system checks for temperature control and user interface responsiveness. Provide necessary training and documentation for end-users to operate the new system effectively.

b. Control Network Troubleshooting and Repair:

Initial Assessment and diagnostic includes assessing the BACnet MSTP network which connects all the rooftop units (RTU), variable air volume (VAV), exhaust fans, and (2) two boilers that are currently on the control network. Identify the root cause of all existing control network communication issues for all affected equipment. Clarify and check system architecture, connectivity paths, and network interruptions. Replace faulty controllers and wiring as needed. Reconfigure VAV box addresses and settings, if necessary, and adjust network settings to restore communication. Testing and validation, conduct thorough testing to confirm proper functionality of the HVAC control network. Verify all VAV boxes respond to commands and are integrated correctly. Perform final system validation and functionality test and document the results.

B. Rooftop HVAC Units:

- i. **RTU 102:** Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once leaks are located, perform the necessary repairs on the leaks and re-charge with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.
- ii. **RTU 201:** Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once leaks are located, perform the necessary repairs on the leaks and re-charge with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.
- iii. **RTU 301:** Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once leaks are located, perform the necessary repairs on the leaks and re-charge

with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.

- iv. **RTU 501**: Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once leaks are located, perform the necessary repairs on the leaks and re-charge with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.
- v. **RTU 601**: Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once leaks are located, perform the necessary repairs on the leaks and re-charge with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.
- vi. **RTU 103**: Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once leaks are located, perform the necessary repairs on the leaks and re-charge with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.
- vii. **RTU 104**: Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once leaks are located, perform the necessary repairs on the leaks and re-charge with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.
- viii. **RTU 101**: Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once

leaks are located, perform the necessary repairs on the leaks and re-charge with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.

- ix. **RTU 401:** Contractor shall replace all components found to be defective, and leak check the system. Pressurized with nitrogen and check for leaks. Once leaks are located, perform the necessary repairs on the leaks and re-charge with new refrigerant. Verify proper functionality of the existing BAS Controller. Replace all the fuses, contactors, bearings, fan belts as needed and service heating components. Verify programming, controls and temperature settings. Conduct testing and validation. Provide report of detailed findings and actions taken.
- x. **Four (4) Split System Units:** The contractor shall replace filters, clean indoor evaporator coil, clean blower wheel and fan, clean outdoor condenser coil, and flush the drain line. Check the refrigerant pressures, check for leaks, and recharge with refrigerant as required. Inspect electrical connections, thermostat operation, drain pan and check for mold. Test the system performance and provide detailed findings and actions taken.
- xi. **Two (2) Split System Units (Electrical and IT Rooms):** the contractor shall repair and/or replace the Split System units, to include new-thermostat controls. Match existing units and mount in locations in the Electrical and IT rooms. All units must be securely fastened, properly leveled, and fully integrated with the thermostat controls. Test the unit and provide detailed findings and actions taken.
- xii. **Walk-In Freezer and Coolers:** the contractor shall replace all existing compressors, related components, and associated piping as needed for the walk-in freezer and walk-in coolers systems. Work shall include upgrading the control and monitoring software to full integrate with facility's BAS system. Replace all existing fans, fan motors, and upgrade defrost-cycle timers, and upgrade interior components, including interior fan motors, condenser coil assemblies, and drain systems as required. Interior lighting shall be upgraded to LED fixtures, and insulation shall be installed around all doorways to prevent condensation and maintain thermal efficiency. Test the entire system, verify proper operation, and corrective actions taken. The contractor shall provide and maintain rental food storage equipment, including a temporary freezer and chiller, for period of 90 days. Installed in a

manner that ensures uninterrupted cold storage capacity throughout the duration of the project.

- xiii. **Boilers 1 and 2:** Contractor shall verify the existing controls functions for Boilers 1 and 2 to ensure full compatibility with the new BAS Front End. Perform testing and validation. Provide detailed findings and actions taken.
 - xiv. **Hot Water Pumps for Boilers 1 and 2:** Contractor shall verify the existing controls functions for Hot Water Pumps 1 and 2 to ensure full compatibility with the new BAS Front End. Perform testing and validation to include the operation of the pumps and associated VFD's. Provide detailed findings and actions taken.
 - xv. **Exhaust Fans:** the contractor shall remove and replace all thirty-six (36) exhaust fans with new. The work should include upgrading the existing controllers to full integration with facility's BAS system. All work should include proper installation, testing, and verification to each fan functioning correctly within facility's ventilation system. Provide reports on findings and actions taken.
 - xvi. **Exhaust Fan Electrical:** **This portion of the bid will require a licensed commercial Electrician to perform this work.** Perform a thorough check on the 102vac and 480vac power for all of the exhaust fans. Check all motor starters for proper operation and replace as needed. Verify power back to the breakers and test each breaker that serves an exhaust fan for proper operation. Check all control relays that are part of this system and replace as needed. Provide reports on findings and actions taken.
- C. Include 20% contingency of the base cost.
 - D. Provide Warranty Service on all applicable products and services.
 - E. Meet a stringent schedule to meet the needs of the Tuba City Adult Corrections.
 - F. Provide punchlist on all areas of the projects, including date, labor hours, area, expense, time on project and status.

4. REQUIREMENTS

- 5. The respondent will furnish all requested (required) information as specified in the SOW Section 4 and Proposal content and required information.

6. PROPOSAL CONTENT AND REQUIRED INFORMATION

Please utilize the outline described below with 3 copies.

- a. Organization letter expressing your interest and a brief description of your proposed services.
(DO NOT REVEAL OR MAKE REFERENCE TO THE COST IN THIS LETTER)
- b. Costs are to be submitted in a separate sealed envelope. (Detailed breakdown of costs: Materials, Labor, and other applicable costs: To'Nanees'Dizi Sales Tax 6%).

- c. Organization qualifications and project experience on the Navajo Nation. Include project site(s), and site contact information.
- d. Scope of Work.
- e. Product Specification including cut sheets.
- f. Design (detailed plans).
- g. Project schedule.
- h. Copies of licenses, certifications, certificate of liability insurance, Recent IRS W-9 form (3/2024), Navajo Nation Debarment Form, and USDOJ Debarment and Suspension Form.
- i. Compliance: Any proposal that does not adhere to this format and does not address each specification, requirement, or scope of work as outlined, may be deemed non-responsive and rejected on that basis.

7. EVALUATION PROCESS (Pre-qualifying process)

- a. Evaluation Criteria
 - i. Qualifications, credentials, 5-year work experience on the Navajo Nation. This includes the capabilities to provide all requested services. (20 points)
 - ii. Recommended Solution. (20 points)
 - iii. Quality of product, ability to install, and warranty services. (25 points)
 - iv. Project schedule (20 points)
 - v. Cost (in separate sealed envelope (15 points)
- b. Applicable Federal Requirements (25 CFR 900, OMB Circular A-87, GSA qualified vendor, etc.)
- c. The Navajo Nation Department of Corrections-Tuba City District reserves the right to interview respondents if deemed necessary due to tied scores or other legitimate matters. This may entail a presentation from the respondent for clarification and/or details on products or other requirements. The presentation will be scheduled to be presented in Tuba City, AZ (if necessary). It is the TCDOC intention to award One (1) to provide all services as specified.

8. TYPE OF CONTRACT

The Navajo Nation will utilize a standard Professional Services Contract for the procurement of goods and services for this project.

9. TAX

All appropriate taxes should be included in cost of services including the Navajo Sales Tax and The Tuba City Chapter Sales Tax. All work performed in Tuba City within the territorial jurisdiction of the Navajo Nation is subject to the 6% sales tax of the Tuba City Local Government. To'nanees'dizi Local Government Tax Code Sales Tax Regulations Section 1-105

CONTRACTOR WILL BE RESPONSIBLE FOR ALL TAXES PAYABLE TO THE TUBA CITY CHAPTER.

10. TERM

The Navajo Nation will not relinquish any of its sovereignty rights.

11. COMPLIANCE WITH LAWS AND REGULATIONS

The successful Vendor shall comply with all Federal, Tribal, State and Local Laws, regulations and Navajo Nation rules and policies pertaining to work under are charge, and shall, at its expense, procure any permits that may be required.

12. PERIOD OF PERFORMANCE

The period of the performance will be determined and negotiated based on the scheduled proposed by the respondent and the contract implementation date.

13. TECHNICAL DIRECTION

The Navajo Nation TCDOC point of contact is Sammy Manymules, Building Maintenance Supervisor for the Tuba City Department of Corrections for inquiries related to specifications for the HVAC system, and other matters, etc. Jennifer Babbitt, Corrections Lieutenant email address: jbabbitt@navajo-nsn.gov or Sammy Manymules email address: sammy.manyrules@navajo-nsn.gov.

14. PAYMENT AND SUBMISSION OF INVOICES

The Navajo Nation Professional Service Contract will describe this section.

15. RIGHTS

The Navajo Nation reserves the right to reject any and all proposals, in whole or part based on the requirements set forth in this RFP.

16. AGREEMENTS TERMS AND CONDITINS

The Navajo Nation Professional Services Contract will provide all the legal and contractual obligations, terms, and requirements of this project.

17. OTHER

NAVAJO NATION CERTIFICATION
Regarding Debarment, Suspension, and Contracting Eligibility

 Consultant/Project Name

 Project/Work Location

1. Applicant acknowledges, in accordance with the Navajo Nation Procurement Act, 12 N.N.C. §§ 301 *et seq.*, as amended from time to time, to the best of its knowledge, that Applicant, in either its present form or in any other identifiable capacity, has not:
 - a. been convicted in any jurisdiction of the commission of a criminal offense incident to obtaining, or attempting to obtain, a public or private contract or subcontract, or in the performance of such contract or subcontract;
 - b. been convicted in any jurisdiction of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty, which currently, seriously, and directly affects responsibility as a Navajo Nation contractor;
 - c. been convicted in any jurisdiction under any antitrust statute arising out of the submission of offers;
 - d. violated contract provisions, such as having:
 - i. deliberately failed, without good cause, to perform in accordance with the contract specifications, purchase descriptions, or within the time limit provided in the contract; or
 - ii. a recent record of failure to perform, or of unsatisfactory performance, with the terms of any contract;
 - e. engaged in any other cause so serious and compelling as to affect Applicant's responsibility as a Navajo Nation Contractor, including debarment or suspension by the Navajo Nation or another government.
2. Applicant certifies that the individual named below is authorized to represent Applicant for purposes of the declarations in this certification, and that all such declarations are made on behalf of Applicant and all of its owners, partners, officers, members, employees, officials, agents, or parties-in-interest;
3. Applicant acknowledges that, if the Navajo Nation determines that this executed Certification is untrue or not wholly accurate, the Navajo Nation shall have grounds to terminate the procurement award or executed contract and pursue other legal remedies, at the Navajo Nation's discretion.
4. Applicant certifies that, to the best of its knowledge, 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. §§ 1501-16 and 5 N.N.C. §§ 201-380.
5. Applicant 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

 Printed name individual signing on Applicant's behalf

 Applicant Address

 Title of individual signing on Applicant's behalf

 Applicant Address

 Signature of individual signing on Applicant's behalf

 Applicant Address

 Date

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(i)-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), ABLÉ 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 ⁴

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.