

ADDENDUM #1
REQUEST FOR PROPOSAL
TOTSOH TRADING POST
ROOF REPLACEMENT PROJECT — PROPANEL ROOF AND TRUSSES
RFP# 26-08-4268SB

I. PURPOSE OF REQUEST.

Totsoh Trading Post is requesting proposals from qualified, licensed roofing and general construction companies on the Navajo Nation Business Source list to perform the removal of the existing damaged roof and the installation of a new Propanel (PBR) roof system and trusses at Totsoh Trading Post, located in Lukachukai, AZ. The specifications are outlined under the Scope of Work ("Exhibit A"). Proposals must be all-inclusive for an out-the-door price. Selection will be based on overall price, services, performance, and reliability of the proposers.

Project site: Totsoh Trading Post, 101 Main Street, Navajo Route 13, Lukachukai, AZ 86507

II. TIME SCHEDULE #2.

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

NNDED issues RFP	August 12, 2026
Mandatory Pre-Bid Site Meeting	August 28, 2026 / 11:00 am DST
Deadline for Submittal of Proposals	September 4, 2026/ by 4:00 pm DST
Evaluation of Submitted Proposals / Bid Opening	September 7, 2026 Bid Opening - 10:00 am DST
Award Notice	September 8, 2026

III. INSTRUCTIONS FOR PROPOSERS.

A. All proposals must be addressed to:

Delivery:

Michelle L. Herrera, Sr. Program & Project Specialist
Division of Economic Development
Karigan Professional Bldg.
100 Taylor Rd.
St. Michaels, Arizona 86511

Mailing:

Michelle L. Herrera, Sr. Program & Project Specialist
Division of Economic Development
Post Office Box 663
Window Rock, Arizona 86515

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ROOF REPLACEMENT PROJECT — PROPANEL ROOF AND TRUSSES**

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Mandatory Pre-Bid Site Meeting	September 9, 2026/ 11:00 am DST
Deadline for Submittal of Proposals	September 23, 2026/ by 4:00 pm DST
Evaluation of Submitted Proposals / Bid Opening	September 18, 2026 Bid Opening - 10:00 am DST
Award Notice	September 28, 2026

III. INSTRUCTIONS FOR PROPOSERS.

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Michelle L. Herrera, Sr. Program & Project Specialist
Division of Economic Development
Karigan Professional Bldg.
100 Taylor Rd.
St. Michaels, Arizona 86511

Mailing:

Michelle L. Herrera, Sr. Program & Project Specialist
Division of Economic Development
Post Office Box 663
Window Rock, Arizona 86515

- A. All proposals must be in a sealed envelope and clearly marked with the RFP number shown above. The name and address of the proposing vendor must be shown on the face of the envelope.
- B. Any questions or inquiries regarding the Scope of Work should be brought to the attention of:
- Michelle L. Herrera, Sr. Program & Project Specialist
Administrative Department
P. (928)357-6577
M. (505)234-0862
michelle.herrera@navajo-nsn.gov
- C. Three (3) copies of the proposal must be enclosed in the sealed envelope. All proposals must be received by **4:00 pm DST on ~~September 23, 2026~~ September 4, 2026**. Proposals will not be accepted after this deadline. No facsimile, electronic, or telephone proposals will be accepted.
- D. Proposals should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request. Special bindings, colored displays, and promotional materials, etc. are not desired. Emphasis should be on completeness and clarity of content.
- E. The NDED will notify proposers of the outcome of their proposals on or near the date indicated in the time schedule above.
- F. Proposal submittal should include:
1. A background description of the proposer's company, including years in business and relevant roofing/construction experience.
 2. Certification and licensing information (Navajo Nation and/or state contractor's license, or applicable classification), and bonding capacity if available.
 3. Description of key personnel and equipment (including crane or lifting equipment) to be assigned to this project, and their relevant experience.
 4. The location from which the proposer will provide labor, equipment, and materials for this project.
 5. Proposed project schedule, including estimated mobilization and total duration.
 6. Description of systems and mechanisms for ensuring timely communication and status reporting during the project.
 7. An itemized breakdown of the proposal's costs, consistent with the categories described in the Scope of Work (Exhibit A), clearly stating what is included and what is excluded from the base bid.
 8. Number of site inspections/visits included in the base bid, and the fee (if any) for additional visits.
 9. A completed W-9 Form (Exhibit B).
 10. A Navajo Nation Certification Regarding Debarment and Suspension (Exhibit C).
 11. Evidence of, or a description of how the proposer will provide, general liability insurance and worker's compensation coverage, including coverage amounts.

IV. SELECTION CRITERIA.

The NNDED will use the following criteria in its evaluation and comparison of proposals submitted. The order in which they appear is not intended to indicate their relative importance.

SELECTION CRITERIA	POINTS
I. Scope of Work Responsiveness	30
II. Certifications & Licensing	15
III. Equipment & Crew Capability	15
IV. Timeline	10
V. Experience & History	10
VI. Price	20
TOTAL	100

V. SCOPE OF WORK.

The scope of work to be covered is attached herein as Exhibit A — New Propanel Roof and Trusses for Totsoh Trading Post.

VI. TERMS AND CONDITIONS.

- A. The NNDED reserves the right to reject any and all proposals, and to waive minor irregularities in any proposal.
- B. The NNDED reserves the right to request clarification of information submitted, and to request additional information from any proposer.
- C. The information submitted will be analyzed and may be shared internally as appropriate. Proprietary, classified, confidential, or sensitive information should be clearly marked in your response.
- D. The NNDED reserves the right to award all or a portion of the required work to more than one qualified proposer at its sole discretion.
- E. The NNDED shall not be responsible for any costs incurred by the proposer in preparing, submitting, or presenting its response to this RFP.
- F. The Navajo Nation is a sovereign government and all contracts entered into as a result of the RFP shall comply with the Navajo Nation law, rules, and regulations, including the Navajo Preference in Employment Act, and applicable federal law, rules and regulations.
- G. The Navajo Nation reserves the right to cancel this RFP in its own best interest.

VII. COMPENSATION.

- A. Present detailed information for the identified goods and services, inclusive of Navajo Nation sales tax (6%) [24 NNC § 201 et seq.]. The Navajo Nation will not pay any other tax associated to this service purchase.
- B. Provide specifics as to the definitions of routine versus non-routine tasks (e.g., change-order conditions), what is fixed versus variable in the price, and how costs would be adjusted according to that classification.
- C. In the event you have specific questions regarding the applicability of this tax, please contact the Office of the Navajo Tax Commission, Compliance Department at (928)871-6681.

IX. SITE PHOTOGRAPHS

The following photographs depict the existing roof conditions at Totsoh Trading Post. These photographs are provided for reference only and do not relieve the proposer of the responsibility to attend the mandatory site visit and verify existing field conditions prior to submitting a proposal.

A. Condition of Roof Top

Figure 1. Roof surface showing existing swamp cooler, utility conduits, and penetrations.



Figure 2. Gravel-covered roof section adjacent to the main roof.



Figure 3. Existing roof membrane and transition between roof sections.



Figure 4. Overall roof condition from the northwest corner.



Figure 5. Rear roof section showing satellite dishes and roof penetrations



Figure 6. Rear roof section - existing gravel edge



Figure 7. Existing gravel edge and roof termination detail.



EXHIBIT A

**SCOPE OF
WORK**

**TOTSOH TRADING POST
Lukachukai, AZ**

SCOPE OF WORK

1. Project Overview

This Scope of Work (SOW) covers the removal of the existing damaged roof and the installation of a new Propanel roof system and trusses at Totsoh Trading Post in Lukachukai, AZ. Work includes demolition and haul-off of old roofing, selective roof deck repair, perimeter wall preparation, truss installation, and installation of a completely new PBR roof assembly.

Main Trading Post Building:

Approx. 60 ft × 60 ft (3,600 sq. ft.)

Slab-on-grade construction

Grocery store, men's and women's restrooms, and U.S. Post Office.

Combined building footprint: approximately 3,600 sq. ft. Bidders shall verify all field dimensions during the mandatory pre-bid site visit.

2. Project Objectives

- Replace the existing roof system on the main structure with a new PBR Pro-Panel roofing system including trusses, decking, flashing, and associated components.
- Complete roofing improvements for approximately 3,600 sq. ft.; include up to 10% structural wood/deck replacement in the base bid; complete all inspections and punch-list items.
- Perform work using qualified personnel, proper equipment, and in compliance with applicable codes, safety requirements, and contract specifications.
- Improve structural integrity, reduce water intrusion, and extend the service life of Totsoh Trading Post and the attached apartment.
- Substantially complete construction within 30 calendar days after Notice to Proceed unless otherwise approved by the Owner.

3. Demolition and Preparation

- Remove all old, damaged roofing from the flat roof; cap off all abandoned roof penetrations.
- Haul all debris off-site to a qualified landfill.
- Inspect the roof deck as work progresses.
- Replace damaged roof deck / rotted wood as needed, up to 10% of total flat roof square footage.
- Good/sound sections of existing deck are to remain in place, with new trusses installed over them.
- Prepare the perimeter block wall to receive new trusses.

4. Trusses and Structural Framing

- Install perimeter block plates using treated lumber.
- Furnish and set special-order, individually fabricated trusses for a 3:12 or 4:12 pitch, Shed Roof style, per Owner/Store Manager direction, oriented to drain away from the building at the rear of the store.
- Crane (or equivalent lifting equipment) required to set trusses; bidder to specify equipment, duration, and whether an operator is included.
- Secure trusses at 24" on-center with proper blocking and roof hardware.

5. Roof Deck and Membrane

- Install 5/8" OSB roof deck boards in a staggered pattern.
- Install ice-and-water shield membrane in lieu of asphalt paper.
- Membrane to be installed at low-pitch areas first, extending up to the peak of the truss on the south side; also installed at the front wall section of the truss.
- Frame curb for the swamp cooler and openings for roof penetrations. (Satellite dish reinstallation, positioning, and calibration are by others — not part of this scope.)
- Replace roof jacks with new rubber or galvanized jacks, properly sealed. An estimated 4 roof jacks require replacement; bidder to verify count during site visit.
- Abandon and seal any remaining unused roof jacks with proper caps, installed below the new roofline.
- Existing conduit at the current roofline is to remain in place and exist under the new, uninterrupted roofline.

6. Pro Panel Roofing System – Materials to Include

Bids should include the following materials and components as part of the base scope:

- Roof underlayment and sealants
- Roof jacks and staples as needed
- 26-gauge PBR Pro-Panel or Asphalt Rolled Roofing (final color selection to be provided by Owner)
- Wood screws (color-matched with rubber gasket)
- Gable trim, drip edge, end closures, bead mastic
- Hex head screws, mastic, J-channel, cooler flashing
- Corner trim, top closure and bottom closure
- Peak trim, eave trim, stitch screws
- Roof boots, OSB, lumber, and special-order trusses
- Hardware, sealants, treated lumber for plates, lumber for blocking, ice and water shield
- Equipment for hoisting/setting trusses, blades and consumables

7. Roof-Mounted Swamp Cooler Removal

- The Contractor shall remove the existing roof-mounted swamp cooler prior to roof demolition.
- If directed by the Owner, the Contractor shall provide a prefabricated roof curb, framing, flashing, and electrical rough-in for a future roof-mounted swamp cooler. All work shall be completed before installation of the new roofing system to maintain the roof warranty.

- If the Owner elects not to reinstall or replace the roof-mounted swamp cooler, the Contractor shall permanently seal the roof opening. The Owner may install a window-mounted air conditioning unit after project completion.

8. Labor, Equipment, and Site Support

Bidders should include the following in their proposed price, and clearly note anything listed here that is **NOT** included in their bid:

- Demolition and haul-off of old roofing and abandoned materials.
- Roof deck repairs within the scope defined in Section 2.
- Lifting equipment (crane or equivalent) with operator, as applicable.
- All safety precautions during construction; materials installed to a professional finish.
- Company vehicles, ladders, equipment, fall protection/harnesses and tie-offs, roofing nail gun and nails, saws as necessary, air compressor and hoses, shop vac, extension cords, hardware fasteners, PPE, and water for employees.
- Mobilization/demobilization, labor, disposal fees, and safety equipment.
- Basic hand tools, drop cloths, clean-up supplies and equipment, cones and caution tape.
- Delivery, tool, and end-dump trailers, and any company vehicles required for the work.
- All labor for demolition/deconstruction and supervisory labor.
- Delivery and import of materials required for this scope.
- Daily jobsite clean-up; waste disposal fees.

9. Schedule and Working Hours

- Bidder to propose an estimated project duration (target range: 15–30 days after product delivery, including mobilization).
- Preferred working days: Monday through Friday.
- Preferred working hours: 7:00 AM – 7:00 PM, unless otherwise agreed with Owner.
- Contractor to observe any mandatory holidays the Owner observes.

10. Owner Responsibilities

- Ensure the work area is clear of obstructions prior to demolition; moving of furniture or yard items is the Owner's responsibility unless a bidder specifically includes it.
- Provide utilities (water and power) at no cost to the Contractor.
- Make an on-site restroom available to the crew, or note if Contractor must provide one.
- Provide final color selection for the PBR panel.

11. Inspections

- Bidder to state how many inspections/site visits are included in the base bid.
- Bidder to state any additional fee that would apply for extra inspection visits beyond the included amount.

12. Items Bidders Should Clarify in Their Proposal

To allow for an apples-to-apples comparison, bidders are asked to clearly state their position on each of the following:

- Whether Davis-Bacon or prevailing wages apply to their bid.
- Whether remobilization for inspections or punch lists is included.
- Whether post-installation maintenance is included.
- Whether disconnecting/reconnecting electronics or data cords is included.
- Whether removal of personal effects from walls/desks is included.
- Whether utilities are assumed to be provided by Owner.
- Whether winterization, tenting, or storage fees apply.
- Whether permit fees are included in the bid or billed separately.
- Whether bonding is included, and at what cost.
- Deposit amount and payment schedule required.

13. Unforeseen Conditions

In the event of unforeseen conditions discovered during the work, the Contractor is expected to notify the Owner promptly to discuss a solution.

Prospective bidders with questions regarding this Scope of Work should contact the Owner using the information provided above prior to submitting a proposal.

EXHIBIT B

Form W-9 (Rev. 10-2018)

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. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ 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. ☐ 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) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	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 _____ ☐	
	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									
				-			-		
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

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

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

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

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.

EXHIBIT C

Debarment and Suspension

NAVAJO NATION CERTIFICATION
Regarding Debarment, Suspension, and Contracting Eligibility

EXHIBIT C

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