

**THE NAVAJO NATION  
FACILITIES MAINTENANCE DEPARTMENT  
REQUEST FOR PROPOSALS (RFP)  
RFP # 26-01-3984DB  
HVAC REPLACEMENT 2026  
NAVAJO NATION BUILDINGS  
DUE: FRIDAY, FEBRUARY 20, 2026 by 4:00 P.M.**

The Navajo Nation Facilities Maintenance Department (here after referred to as FMD) invites interested qualified contractors to bid on twenty six (26) HVAC replacement on the Navajo Nation. This contract shall begin March 30, 2026 and end March 30, 2027.

The intent of this request for proposal is to replace aged heating and cooling systems with HVAC systems that are more conducive and cost efficient for use and operation by the Navajo Nation facility occupants.

PRE-BID MEETING FOR ALL PROSPECTIVE ENTITIES WILL TAKE PLACE ON FEBRUARY 12, 2026, AT 10:00 A.M. THE DESIGNATED MEETING PLACE IS AT THE NAVAJO NATION FACILITIES MAINTENANCE DEPARTMENT, 2431 NORTH ROUTE 12, FORT DEFIANCE, ARIZONA 86504.

**REQUEST FOR PROPOSALS  
DUE: FRIDAY, FEBRUARY 20, 2026 by 4:00 P.M.**

The FMD is accepting proposals from qualified heating and cooling companies to provide the installation of HVAC units throughout the Navajo Nation. The award of the contract shall be determined by the FMD and the Navajo Nation Procurement and Business Development Departments in accordance with the Navajo Nation Preference Laws. **Attach the Cost Proposal in a separately sealed envelope.**

Responses to this RFP shall be submitted to the Navajo Nation Facilities Maintenance Department at 2431 North Route 12, Fort Defiance, Arizona at the date and time noted above. All proposals must be clearly marked **RFP – FMD-HVAC REPLACEMENT 2026**. No oral, telephonic, emailed, addresses not specifically stated above or faxed corrections, deletions, or additions to any response shall be accepted. The FMD reserves the right to reject any or all responses, and to waive any or all formalities in connection with this request. Any responses received after the above scheduled due date and time shall not be accepted or considered.

## **1. AVAILABILITY OF FUNDS**

Any subsequent contract award associated with this RFP is contingent upon the availability of funds to the FMD for this project. If funds are not available, any agreement resulting from this RFP shall become void and of no force and effect. FMD reserves the right to negotiate the overall contract price based on the availability of funds. FMD may award all or portion of the listed locations.

## **2. AGREEMENT**

The FMD, upon mutually agreed to and acceptable terms and conditions with the successful responder/consultant, shall enter into a formal agreement for a mutually agreed to fee and period of time. The FMD reserves the right, subject to mutual agreement with the successful responder/consultant, to extend the terms of this agreement, at the proposed rate, for a mutually agreed upon period of time.

## **3. CANCELLATION OF AGREEMENT**

The FMD reserves the right to cancel any contract/agreement, at any time, with thirty (30) days prior written notice to the consultant, should any of the following conditions exist:

- Funds are not appropriated by the FMD for continuance of this agreement.
- The FMD, through changes in its requirements, method of operation, or program operation no longer has a need for the service.

## **4. INSURANCE REQUIREMENTS**

The selected entity, upon receiving authorization to proceed, shall be required to deliver an insurance certificate in amounts, companies, and terms acceptable to the NAVAJO NATION.

The entity selected shall provide evidence of insurance coverage from a company or companies with an A.M. Best rating of A- (VII) or better. Such insurance will protect and indemnify the Navajo Nation from claims which may arise out of or result from any obligation under this agreement, whether such obligations are the Contractor's or those of a subcontractor or any person or entity directly or indirectly employed by said Contractor. Minimum coverage is as follows:

- a) Workers Compensation: Consultant shall provide workers compensation and employer's liability insurance that complies with the regulations of the Navajo Nation with limits no less than \$100,000 each accident by bodily injury; \$100,000 each accident by disease and a policy limit of \$500,000.

Commercial General Liability Insurance: Consultant shall provide commercial general liability insurance policy that includes products, operations and completed operations (with no exclusion for sexual abuse or molestation). Limits should be at least: Bodily injury & property damage with an occurrence limit of \$1,000,000: Personal & advertising injury limit of \$1,000,000 per occurrence: General aggregate limit of \$2,000,000 (other than products and completed operations): Products and completed operations aggregate limit of \$2,000,000. The policy shall name the Navajo Nation as an additional insured. Such coverage will be provided on an occurrence basis and will be primary and shall not contribute in any way to any insurance or self-insured retention carried by the Navajo Nation. Such coverage shall contain a broad form contractual liability endorsement or similar wording within the policy form.

b) Commercial Automobile Insurance: Consultant shall provide commercial automobile insurance for any owned autos (symbol 1 or equivalent) in the amount of \$1,000,000 each accident covering bodily injury and property damage on a combined single limit basis. Such coverage shall also include hired and non-owned automobile coverage.

c) Include a statement that no conflicts of interest exist in the provision of the services. Umbrella Liability Insurance: Consultant shall provide an umbrella liability policy in excess (without restriction or limitation) of those limits described in items (A) through (C). Such policy shall contain limits of liability in the amount of \$1,000,000 each occurrence and \$1,000,000 in the aggregate which may be amended during the term of the contract if deemed reasonable and customary by the Navajo Nation at the sole cost and expense of the Contractor. As to the insurance required, the insurer(s) and/or their authorized agents shall provide the Navajo Nation with certificates of insurance prior to execution of the agreement by the Navajo Nation, describing the coverage.

## **5. AWARDING THE SERVICES**

The services shall be awarded to the consultant whose qualifications are deemed to best provide the services desired, considering the requirements, terms and conditions contained in the request for proposals and the criteria for evaluating proposals in accordance with the Navajo Nation Procurement Laws and Regulations.

## 6. SUBMISSION OF QUESTIONS

Questions relating to this request for proposals must be submitted in writing to the following (faxed or emailed questions are acceptable):

Navajo Nation Facilities Maintenance Department  
Post Office Box 528  
Fort Defiance, Arizona 86504  
Attn.: Marcus C. Tulley  
Fax: 928-729-4258  
Email: [marcustulley@navajo-nsn.gov](mailto:marcustulley@navajo-nsn.gov)

To ensure consistent interpretation of certain items, answers to questions the FMD deems to be in the interest of all will be made available to all other respondents.

## 7. PROPOSAL SUBMISSION

Three (3) complete sets of the proposals along with a sample of your work are to be submitted to the FMD no later than **FRIDAY, FEBRUARY 20, 2026 at 4:00 P.M.** clearly labeled as follows: **RFP #26-01-3984DB - FMD HVAC REPLACEMENT 2026** and shall be addressed and mailed or hand delivered to:

PHYSICAL ADDRESS:	MAILING ADDRESS:
NN Facilities Maintenance Department 2431 North Route 12 Fort Defiance, Arizona 86504 Attn.: Marcus C. Tulley	NN Facilities Maintenance Department Post Office Box 528 Fort Defiance, Arizona 86504 Attn.: Marcus C. Tulley

## 8. ATTACHMENTS

Appendix A provides a list of facilities selected for HVAC replacements.

## 9. SCOPE OF SERVICES

Scope of Work: The Navajo Nation is requesting proposals from qualified contractors to replace HVAC units on selected Navajo Nation office buildings. The contractor will provide labor and materials, install HVAC at locations determined by FMD in accordance with applicable specifications and codes.

Site Work: The contractor will furnish all equipment, materials and labor to complete the site work relating to this project and as outlined under Appendix “A”.

**Demolition:** The contractor will demolish and dispose of all materials relating to the deconstruction of the existing fixtures required to complete improvements. Materials will be used, recycled or disposed of as applicable.

**Replacement:** The contractor will furnish all labor and materials necessary to complete the installation of HVAC units and/or radiant heating systems on select buildings.

**Proprietary Product & Equipment:** All equipment replaced shall not be proprietary as all information relating to the equipment and installation upon completion shall become the property of the Navajo Nation to include any software or codes used for maintenance or repair of each system.

**Training:** Thorough training shall be furnished to the Navajo Nation Facilities Maintenance Department by the contractor on all installed equipment and materials upon completion of each HVAC system installation with follow up training as requested by the department.

**Electrical:** The contractor will furnish all labor and materials necessary to complete the electrical work relating to this project, as shown on place and outlined under Appendix “A”. This will include: installation of new wiring for all HVAC units, installation and fabrication of all stands, installation of cement pads for outside condensers or other recommendations to comply with applicable codes and requirements.

**Plumbing/Balancing:** The contractor will furnish all labor and provide applicable local Utility Company requirements and certification. Further, the contractor is responsible for ensuring that the new installation have balanced air flow to each room.

**Warranty:** Contractor is responsible for providing the manufacture warranty of not less than five-year period and one year for parts and labor after completion and acceptance of work. The contractor will file and execute the manufacturer’s warranty certificate upon completion all contact work.

**Complaints and service requirements,** including recall work required between scheduled services visits, must be handled within 24 hours after notification and will be at no additional cost to the Navajo Nation.

**Clean Up:** The contractor will be responsible for all construction related clean up and debris disposal. Contractor will also isolate work areas to minimize impact to non-work-related spaces; however, some dust and debris should be expected.

**Miscellaneous:** Contractor will supply all nails, screws, adhesive, caulking, roofing curb, gas regulators, cement, vents, deflectors, fabrication of new ducts, tape and cement to seal all joints and penetration, roof caps, electrical wires, thermostats, thermostat cords and categorical part required to complete this project. All leaks that occur after initial installation will be the responsibility of the installer for a period of five years. All building penetrations must be sealed tight to avoid leaks and air infiltrations.

## **10. QUALIFICATION REQUIREMENTS AND FORMAT**

The following material is to be included in all responses and received by the date and time noted above in order for any entity to be considered:

- a. Title Page showing that the proposal submitted is for RFP 26-01-3984DB – FMD HVAC REPLACEMENT 2026.
- b. The entity name, contact person information and date of response.
- c. Table of Contents
- d. Information described in the following:

### **Technical Proposal Section**

#### **Section I: Company Profile**

This section should state the size of the entity, the type of entity, the entity's background, and the location and/or office from which the work on this project shall be performed.

#### **Section II: Experience**

The response should include details of experience with facility commercial HVAC installation for educational and government facilities. In addition, interested entities must have at least ten years minimum experience performing commercial HVAC services.

#### **Section III: References**

Include a list of references and contact information in the response. This list should include past and present clients as outlined in Experience above, including names and telephone numbers of contact people. Further, Certificates of Good Standing from applicable state Business Bureau.

#### **Section IV: Specific Approach, Sample Reports and Management Plan**

Provide details regarding your approach to completing all HVAC installation and services for all listed facilities in this RFP. Include a management plan with qualifications of the staff you propose for this project along with resumes of the key personnel who would be assigned to this project as well as any consultants, engineers, etc. to be used.

## Section V: Budget & Cost Breakdown Information

Include a **SEPARATELY SEALED** detailed **COST PROPOSAL** as follows broken down by each project with a grand overall total for each of the following areas:

Price per square footage

Cost of Materials

Navajo Nation Tax 6% (list separately Kayenta Township and Tuba City regions)

Total Cost

## Section VI: Additional Information

Include in this section any additional information you wish to provide to the FMD relevant to the analysis.

Please be advised that the person(s) signing a formal response must be authorized by your organization to contractually bind the entity with regard to prices and related contractual obligations for the delivery terms.

Company Name

Authorized Signature

Title

Printed Name

Phone, Fax, Email, Website Address

## Section VII: Required Documents:

1. Employee Certification and Degrees
2. Comprehensive Scope of Work
3. Certificate of Non-Debarment form (Attached)
4. Certification of Non-Collusion form (Attached)
5. Certificate of Insurance (must meet the criteria stated in section 4. INSURANCE REQUIREMENTS).
6. Federal IRS W-9 Form (attached)
7. SDS Information for all Chemical Intending to Use
8. Copy of Organization Safety Plan.
9. Navajo Nation Tax Breakdowns  
(*See Section V. Budget & Cost Breakdown Information*)
10. Payment and Performance Bond, if applicable.

## 11. INTERVIEW AND SELECTION PROCESS

The FMD shall select the successful respondent to provide the requested services. Respondents submitting the most responsive proposals may be invited to an interview with the FMD. During that process those entities shall be requested to present all costs and rates associated with their proposed consulting services.

Should the FMD elect to purchase the consultant services detailed in this request it will then enter into a contract/agreement with the most responsible respondent whose proposal is determined to be in the best interest of the FMD. Responses to this RFP will be reviewed against the criteria contained herein, and award of the contract/agreement shall be made in accordance with standard Navajo Nation purchasing procedures.

The FMD reserves the right to reject any or all responses or parts thereof for any reason, to negotiate changes to proposed terms and to waive minor inconsistencies with the RFP. The FMD further reserves the right to make a selection on the basis of an interview process, qualifications, experience in providing similar services elsewhere, overall responsiveness to the requirements of this RFP; and to negotiate a contract/agreement with the Consultant.

## 12. ANTICIPATED TIME-LINE

January 14, 2026	Issue RFP
February 12, 2026	10:00 A.M. Pre-bid Meeting
February 20, 2026	4:00 P.M. Proposals due
February 23, 2026	9:00 A.M. Bid opening



## **HVAC 2026**

### **APPENDIX A**

**1. Shiprock Headstart/Agriculture/Comm. Dev. No. 2483**

- a. Name/Model: Not legible
- b. Serial Number: Not legible
- c. BTU: N/A
- d. Amp: N/A
- e. Tonnage: N/A
- f. Type: Natural Gas/Downflow/Package Unit
- g. Quantity: 4

**2. Shiprock Fleet Management No. 2743**

- a. Name/Model: Dayton 3E229D
- b. Serial Number: M05404557000001
- c. BTU: 125,000
- d. Amp: 3.6
- e. Tonnage: 10
- f. Type: Natural Gas/Hanging Heater/Heat Only
- g. Quantity: 3

**3. Shiprock Fire Station (Heat Only) No. 2903**

- a. Name/Model: Dayton 3E229D
- b. Serial Number: M05404557000001
- c. BTU: 125,000
- d. Amp: 3.6
- e. Tonnage: 10
- f. Type: Natural Gas/Hanging Heater/Heat Only
- g. Quantity: 2

**4. Shiprock CHR No. 5064**

- a. Name/Model: Eubank W24CF10B1F000A
- b. Serial Number: 02A-P31291
- c. BTU:
- d. Amp: 50
- e. Tonnage:
- f. Type: Electric/Wall Pack
- g. Quantity: 2

**5. Tuba City Veterans No. 4467**

- a. Name/Model: Unknown
- b. Serial Number: N/A
- c. BTU: N/A
- d. Amp: N/A
- e. Tonnage: N/A
- f. Type: Propane/Package Unit/Side Draft
- g. Quantity: 2

**6. Tuba City LGSC No. T070**

- a. Name/Model: Nordyne/M1MB 090A AW
- b. Serial Number: M1G1505433292
- c. BTU: 90,000
- d. Amp: 12
- e. Tonnage: 7
- f. Type: Split System/Downflow/Propane
- g. Quantity: 1

**7. Leupp Food Distribution No. 2864**

- a. Name/Model: Gama NTC61505OKJG1
- b. Serial Number: LO228 86178
- c. BTU: 150,000
- d. Amp: 12
- e. Tonnage: 12
- f. Type: Split System/Propane
- g. Quantity: 3 Condensers, 3 Air Handlers

**8. Chinle Fleet Management (Heat Only) Infrared No. 2548**

- a. Name/Model: Dayton 7D841
- b. Serial Number: N/A
- c. BTU: 100,000
- d. Amp: 4.8
- e. Tonnage: 8
- f. Type: Suspended Tube 30'/Propane
- g. Quantity: 3

**9. Fort Defiance Property Management #1 No. 2639**

- a. Name/Model: Rheem RGDG-15EARJR
- b. Serial Number: CD5D307 F4292 8604
- c. BTU: 150,000
- d. Amp: 9.5
- e. Tonnage: 12
- f. Type: Natural Gas/Up flow/ Furnace Only
- g. Quantity: 1

**10. Window Rock Department of Information Technology No. 2498**

- a. Name/Model: Illegible
- b. Serial Number: Illegible
- c. BTU: Unknown
- d. Amp: Unknown
- e. Tonnage: Unknown
- f. Type: Package Unit, Side Vent, Natural Gas
- g. Quantity: 1

**11. Window Rock Communications and Utilities No. 2528**

- a. Name/Model: Rheem RKKA-A048JK13E
- b. Serial Number: 1X5638ADAAF049711144
- c. BTU: 135,000
- d. Amp: 50
- e. Tonnage: 11
- f. Type: Package Unit, Side Vent, Natural Gas
- g. Quantity: 1

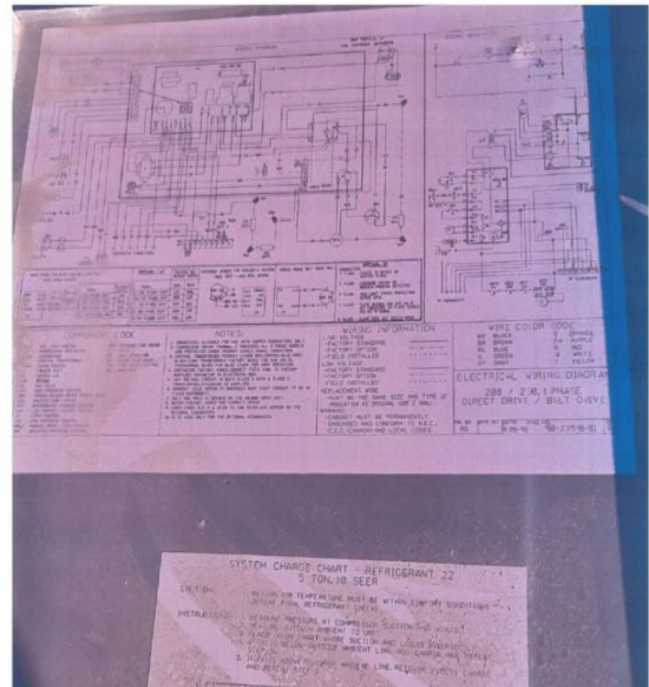
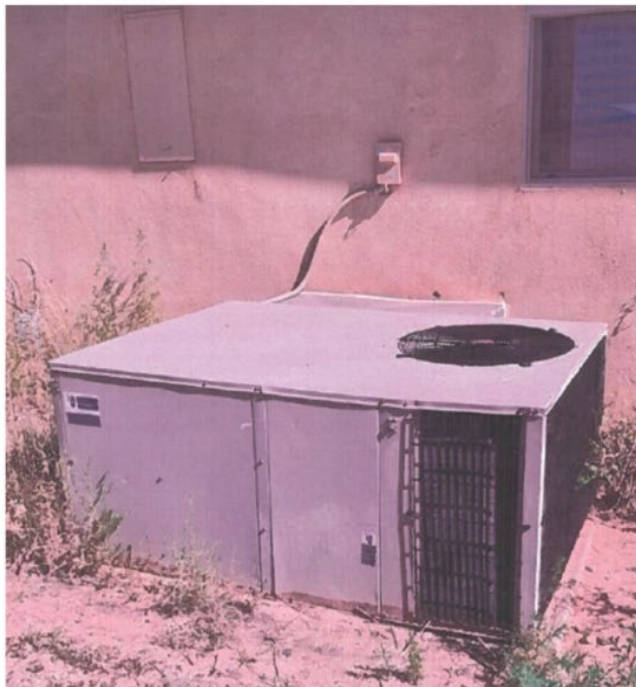
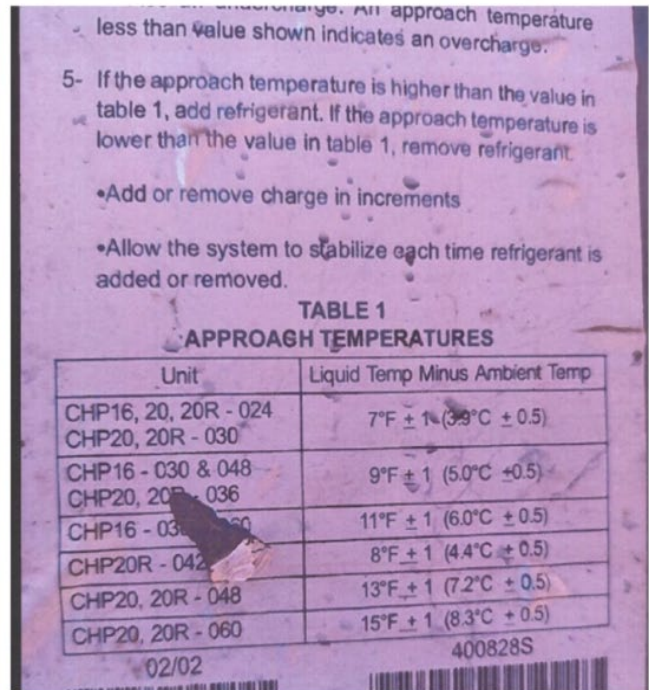
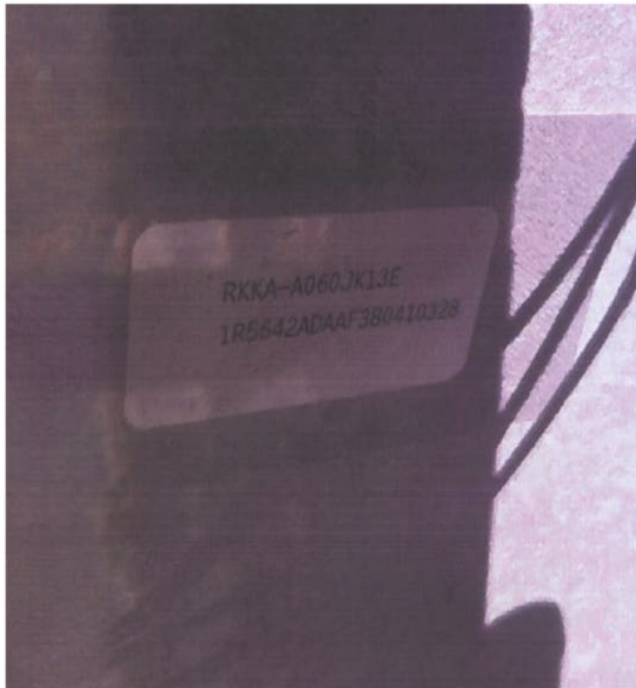
**12. Crownpoint Family Services No. 2724**

- a. Name/Model: Lennox HS24-411-1P/G20Q5 6E-150-1
- b. Serial Number: 5192C12061
- c. BTU: 150,000
- d. Amp: 12
- e. Tonnage: 12
- f. Type: Split System/Propane
- g. Quantity: 3 Condensers, 3 Air Handlers

Shiprock CHR No. 5064

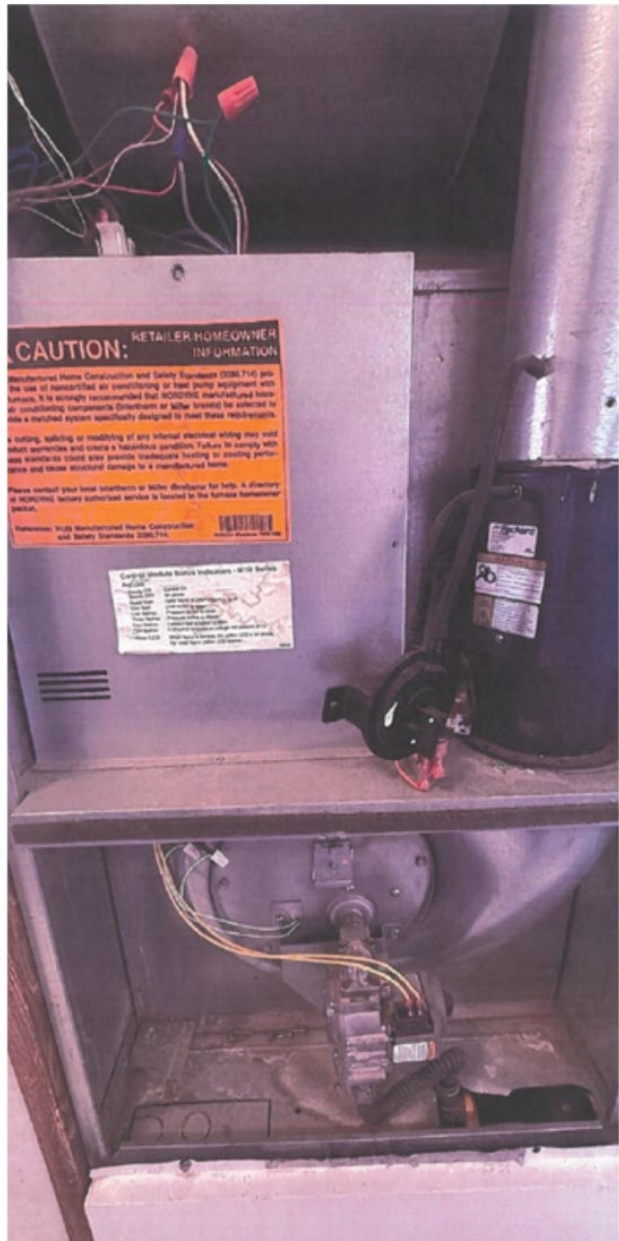


# Tuba City Veterans No. 4467





## Tuba City LGSC No. T070





Leupp Food Distribution No. 2864

**AIR CONDITION**

NO. **NAC060AKA2** PART NO. **10004**

NO. **E030917266** NO. **NAC06**

USE or CKT. BKR /HACR TYPE IN USA) **50**

VOLTAGE **208/230** PH **1** HZ

SE: MIN. **197** MAX. **253**

UM CIRCUIT AMPACITY: **33.2**

HP PH FLA RLA

ESCR: --- **1** --- **25.0**

FAN: **1/3** **1** **1.9** ---

DOOR UNIT SHIPPING CHARGED: **R-22** **130**

L OPERATING CHARGE:

TERMINE TOTAL OPERATING CHARGE REFER TO TECH SHEET OR INSTA

GN PRESSURE(PSIG):HIGH **300** LOW **150**

(KPa)HIGH **2068** (KPa)LOW **1034**

DESIGN/WORKING PRESSURE: **700** PSIG **4826**

del Number **NAC060AKA2** Serial No

**UL** US

STED SECTION OF  
DENSING UNIT 3R39

INTERNATIONAL COMFORT PRODUCTS CORP  
LEWISBURG, TN 37091  
**CONTROL BOX ACCESS**

INTERNATIONAL COMFORT PRODUCTS CORPORATION (U  
LEWISBURG, TN USA 37091

**Gama** EFFICIENCY  
RATING  
CERTIFIED

MODEL NO. **NYC6150KJG1** SERIAL NO. **L0228 86178**

MFG. NO. **NTC6150KJG1** ANS Z21.47a CSA - 2.3a 1999 CEN

MODEL NO.

**INDOOR FORCED AIR FURNACE FOR BUILDING CONSTRUCTION**  
**GÉNÉRATEUR D'AIR CHAUD ENCASTRÉ POUR BÂTIMENT**

EQUIPPED FOR NATURAL GAS )  
...P. GAS CONVERTIBLE WITH  
CERTIFIED FACTORY KIT  
CATEGORY 1

EQUIPE POUR NAT GAS  
GAZ PROPANE LIQUIDE CONVE  
ÉQUIPEMENT CERTIFIÉ D'USIN  
CATÉGORIE 1

VOLTS AC **115** /PH 1/ HZ **60**

VOLTS AC **115** /PH 1/ HZ

MAX. INPUT AMPS **12.0**

DEBIT CALORIFIQUE MAX. AM

INPUT **150,000** BTU/HR

DEBIT CALORIFIQUE **150,000**

MAX. GAS SUPPLY PRESS. **14.0** IN W.C.

PRESS. MAX. D'ALIMENTATION EN C

MIN. GAS SUPPLY PRESS. FOR

PRESS. MIN. D'ALIMENTATION EN C

INPUT ADJ. **4.5** IN W.C.

NE NUISANCE D'ENTREE

MANIFOLD PRESSURE **3.5** IN W.C.

PRESSURE TUBULURE **0.**

TEMPERATURE RISE **45-75** DEG. F

HAUTE TEMPERATURE

MAX. STATIC PRESS. **0.5** IN W.C.

STATIQUE PRESS. MAX. **0.**

DESIGN MAX. AIR TEMP **175** DEG. F

CONCU POUR UNE TEMP

**FOR INDOOR INSTALLATION** INSTALLER A L'INTERIEU

FOR INSTALLATION ON COMBUSTIBLE FLOORING IN ALCOVE OR CLOSET AT MINIMUM  
COMBUSTIBLE MATERIAL AS SHOWN BELOW.

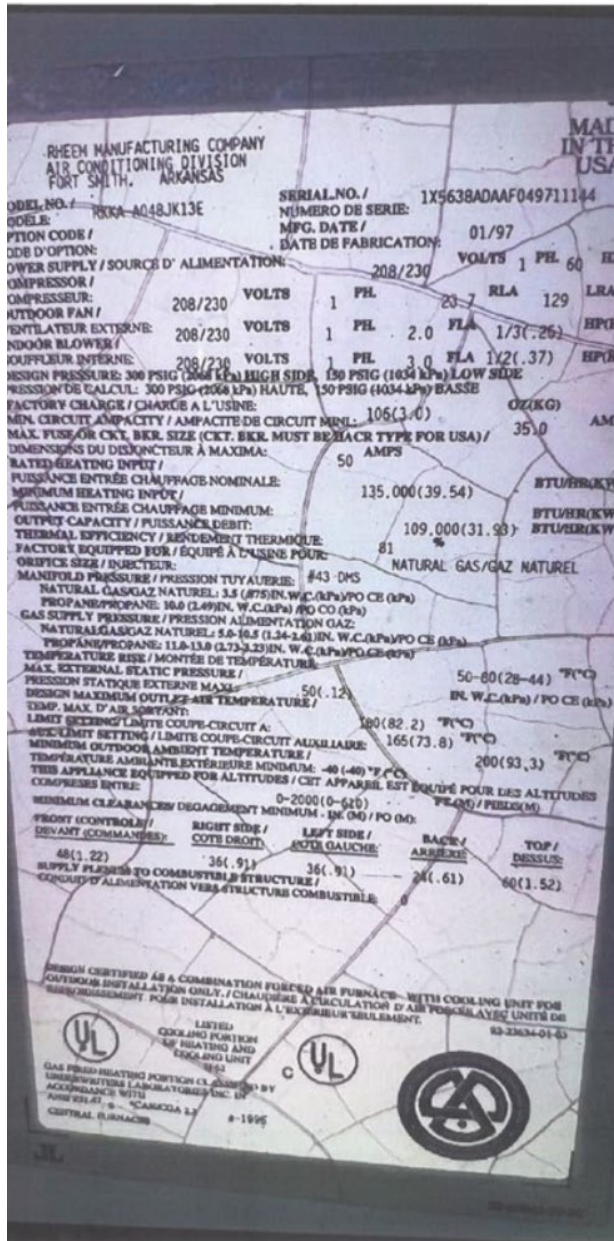
PEUT ETRE INSTALLEE SUR UN PLANCHER COMBUSTIBLE DANS UN PLACARD OU UN  
DISTANCE MINIMUM DU MATERIAU COMBUSTIBLE COMME INDIQUE.

TOP DESSUS	SIDES CÔTÉS	BACK ARRIÈRE	FRONT AVANT	VENT ÉVENT	INCHES
					WITH BU AVEC UT EVENT
<b>1</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>	WITH T UTILIS TYPE
	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	

SEE INSTRUCTIONS FOR ALTITUDE OPERATION ABOVE 2000 FT.  
POUR FONCTIONNEMENT A UNE ALTITUDE PLUS HAUTE QUE 2,000 PIEDS. ET  
D'ALIMENTATION ALTÉRNEES. RÉFÉREZ VOUS AUX INSTRUCTIONS.

MADE, LOCAL S - 14 DIVISION OF BOILERMAKERS

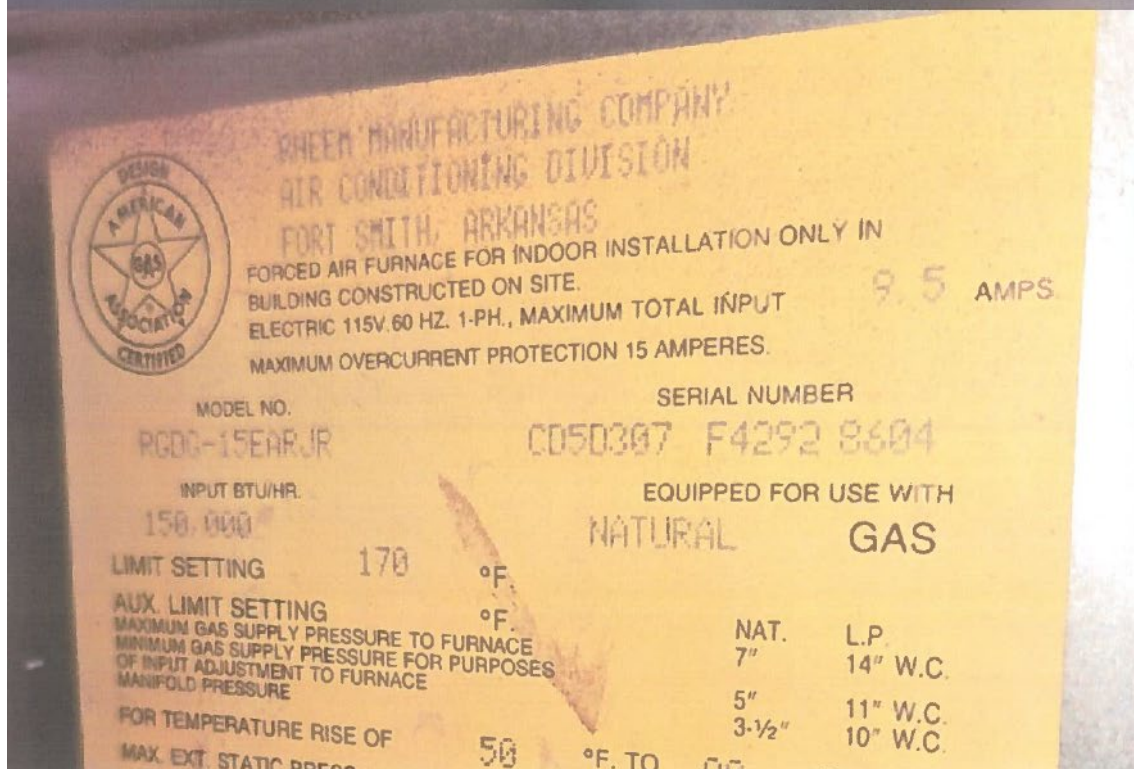
## Window Rock Communication and Utilities No. 2528





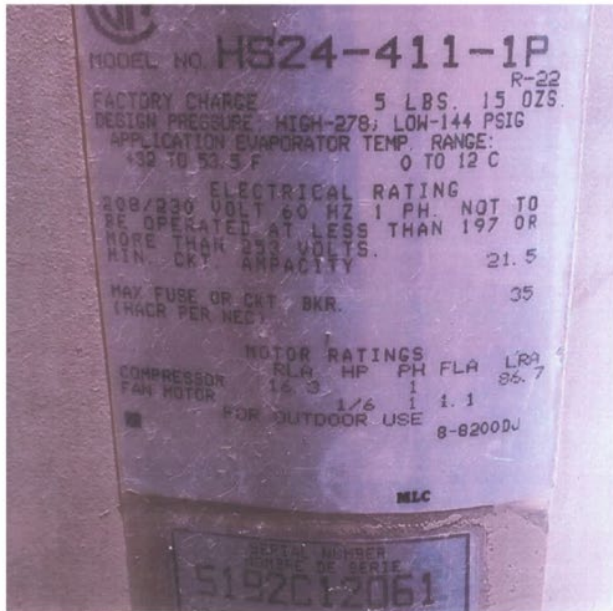
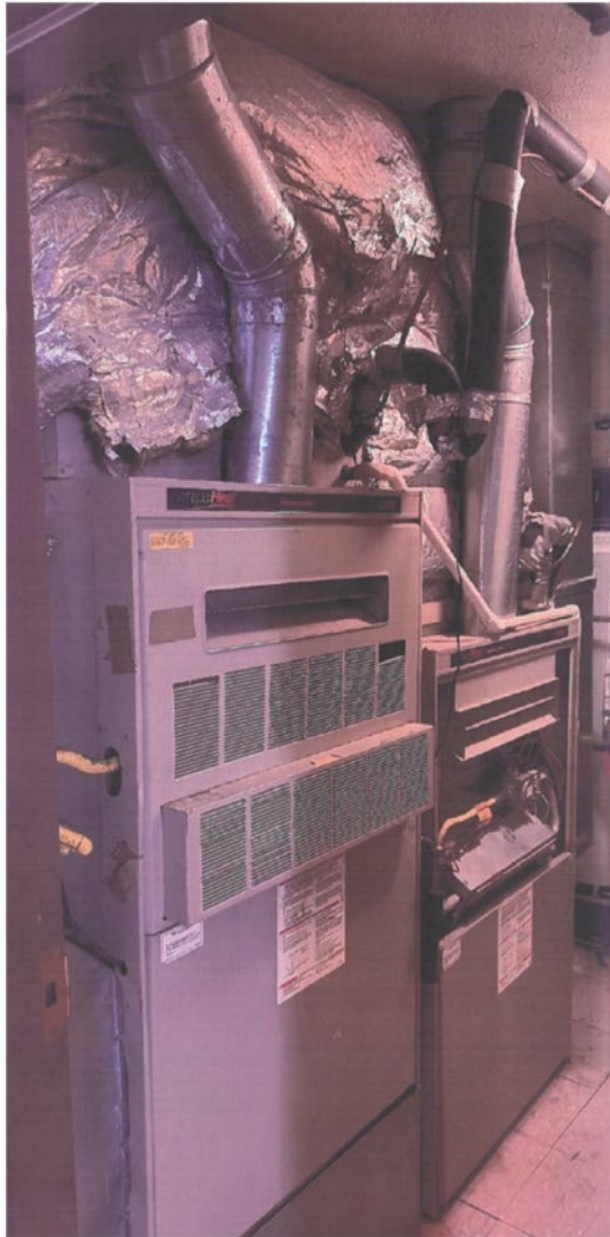


**Fort Defiance Property Management #1 No. 2639**





**Crownpoint Family Services No. 2724**



**NAVAJO NATION CERTIFICATION**  
**Regarding Debarment, Suspension, and Contracting Eligibility**

\_\_\_\_\_  
Consultant/Project Name

\_\_\_\_\_  
Work Location

1. Applicant acknowledges, in accordance with the Navajo Nation Procurement Act, 12 N.N.C. §§ 301-80, to the best of its knowledge, Applicant, in either its present form or in any other identifiable capacity, that it has not:
  - a. been convicted in any jurisdiction for 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 for 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 purchase description or within the time limit provided in the contract; or
    - ii. a record of failure to perform, or of unsatisfactory performance, with the terms of one or more contracts; or
  - e. been determined to be ineligible to conduct business with the Navajo Nation under the Navajo Business Opportunity Act, 12 N.N.C. §§ 201-380;
  - f. submitted bad offers where such offers are lower than the expected price, or overstate the Applicant's qualifications; and
  - g. 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 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 this executed Certification is untrue or not wholly accurate, the Navajo Nation shall have grounds terminate the contract award or 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

## NAVAJO NATION CERTIFICATION

### Regarding Non-Collusion

\_\_\_\_\_  
Consultant/Project Name

\_\_\_\_\_  
Work Location

In accordance with Navajo Nation Procurement Act, 12 N.N.C. §§ 301-80, Applicant, in either its present form or in any other identifiable capacity, certifies and acknowledges the following:

1. Applicant is submitting an offer that is genuine and not collusive or a sham to the Navajo Nation for the above-named Project;
2. Applicant is fully informed regarding the preparation and required content of its offer, including all pertinent circumstances governing submission of its offer to the Navajo Nation;
3. Applicant has in no way colluded, conspired; connived; or agreed, directly or indirectly, with any other entity, offeror, or person regarding the proposed contract for the Project, to:
  - a. submit a sham offer to the Navajo Nation, or
  - b. refrain from submitting an offer to the Navajo Nation;
4. Applicant has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference, with any other entity, offeror, or person, to:
  - a. fix any price or fee relating to its offer or of any other entity, offeror, or person, or
  - b. fix any price, overhead, profit, reimbursement, or cost element of its offer, or that of any entity, offeror, or person;
5. Applicant has not, through any collusion, conspiracy, connivance, or unlawful written or oral agreement, secured any advantage against the Navajo Nation or against any other entity, offeror, or person interested in the proposed contract for the Project;
6. 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;
7. all statements set forth herein, and in its offer submitted to the Navajo Nation, are true; and
8. that, if the Navajo Nation determines this executed Certification is untrue or not wholly accurate, the Navajo Nation shall have grounds terminate the contract award or contract and pursue other legal remedies, at the Navajo Nation's discretion.

\_\_\_\_\_  
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

**Request for Taxpayer  
Identification Number and Certification**

Go to [www.irs.gov/FormW9](http://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.	<b>1</b> 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.)	
	<b>2</b> Business name/disregarded entity name, if different from above.	
	<b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . . <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  (Applies to accounts maintained outside the United States.)
	<b>3b</b> If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/>	
	<b>5</b> Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> List account number(s) here (optional)	

<b>Part I Taxpayer Identification Number (TIN)</b>																						
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 <i>How to get a TIN</i> , later.																						
<b>Social security number</b> <table><tr><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr></table> or <b>Employer identification number</b> <table><tr><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>				-			-								-							
			-			-																
			-																			
<b>Note:</b> If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																						

<b>Part II Certification</b>
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.
<b>Certification instructions.</b> 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.
<b>Sign Here</b> <b>Signature of U.S. person</b> <b>Date</b>

**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](http://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	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> 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](http://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](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://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](http://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), ABL 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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://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.