

REQUEST FOR PROPOSAL (RFP)

Bid # 26-06-4199SB

Design, Engineering, Fabrication, and Installation of Navajo Nation Community Signs

PROPOSAL DUE DATE:

July 17, 2026

4:00 PM MDT/Denver

Primary Contact Person: Shaunya Manus, Marketing Specialist
Phone: (928) 357- 6294
Email: Shaunyamanus@navajo-nsn.gov

Bids using FedEx, UPS, postal mail or personal delivery must be submitted to:

Navajo Tourism Department
Karigan Professional Complex
100 Taylor Road, Suite 209
St. Michaels, AZ 86511

Attn: Shaunya Manus, Marketing Specialist

Bids may be electronically submitted to: shaunyamanus@navajo-nsn.gov

Budget must be separate document.

1. **Project Overview**

The Navajo Tourism Department is soliciting proposals from qualified sign design, engineering, fabrication, and installation firms to provide turnkey services for the creation of Navajo Nation community signs at multiple locations throughout the Navajo Nation.

The selected contractor shall provide complete design, engineering, permitting assistance, fabrication, delivery, installation, and commissioning of each sign. The signs shall reflect the unique identity of each community while maintaining a consistent level of quality and visual impact comparable to the City of Page, Arizona Welcome Sign (*See 'Photo 1 / City of Page' - Page 8*).

The reference sign is approximately 18 feet in height and 25 feet in width. Final dimensions may vary based upon site-specific conditions and approved design.

The locations will be:

- Tuba City, Arizona • Chinle, Arizona • Crownpoint New Mexico • Monument Valley, Utah
- Window Rock, Arizona • Shiprock, New Mexico

2. **Scope of Work**

The successful proposer shall provide all labor, materials, equipment, supervision, and professional services necessary to complete the project, including but not limited to:

- Conceptual design
 - Engineering
 - Fabrication
 - Transportation
 - Installation
 - Electrical and solar systems
 - Testing and commissioning
 - Warranty services
-

3. **Design Requirements**

The Contractor shall develop original gateway sign concepts for each designated community. Each sign shall:

- Be similar in overall scale, quality, and visual presence applied to all signs.
- Be approximately 18 feet tall by 25 feet wide, subject to final engineering and site conditions.
- Incorporate design elements representative of the Navajo Nation.
- Include artistic features that reflect the local geography, history, culture, and significant landmarks unique to each community.
- Provide a cohesive family of signs while allowing each location to have its own distinct identity.

The Contractor shall prepare conceptual renderings, material selections, color palettes, and construction details for Owner review and approval.

Designs shall consider:

- Daytime and nighttime visibility
- Lighting brightness
- Light color temperature
- Lighting controls
- Impact on adjacent residential or commercial properties
- Ease of maintenance
- Long-term durability
- Energy efficiency

Sign locations shall be selected and verified using accepted visibility analysis methods to maximize effectiveness for motorists and the intended audience.

The Contractor shall ensure each location complies with all applicable requirements, including:

- Navajo Nation regulations
- Local jurisdiction requirements
- Property owner requirements
- Setbacks
- Easements
- Utility clearances
- Sight distance requirements

- Any additional permitting requirements
-

4. **Engineering Requirements**

A licensed Professional Engineer shall prepare, stamp, and seal engineering documents for each individual sign location.

Engineering shall include:

- Structural calculations
- Foundation design
- Wind load analysis
- Soil assumptions or geotechnical recommendations
- Electrical design
- Anchorage details
- Fabrication drawings
- Installation drawings

Engineering shall comply with all applicable building codes adopted by the Navajo Nation.

The Engineer of Record shall demonstrate experience designing large monument or gateway signs in areas having comparable:

- Wind loading
 - Soil conditions
 - Environmental exposure
-

5. **Fabrication Requirements**

Signs shall be fabricated using durable, high-quality materials including:

- Structural steel
- Aluminum
- Acrylic and/or polycarbonate components
- Reinforced concrete foundations, where required Fabrication shall conform to the approved engineered drawings.

Structural welding shall:

- Be performed by certified welders
- Comply with applicable AWS welding standards
- Follow the Contractor's documented quality control procedures

Protective coatings shall consist of automotive-grade polyurethane enamel applied by trained personnel in accordance with the coating manufacturer's specifications.

6. **Electrical and Lighting**

Lighting shall consist exclusively of commercial-grade LED systems.

Lighting systems shall:

- Provide uniform illumination
- Minimize glare
- Include programmable controls
- Allow adjustment of operating schedules and brightness levels
- Reduce light spill onto neighboring properties

LED components shall include:

- Minimum five (5) year manufacturer's parts warranty
- Guaranteed replacement part availability for a minimum of ten (10) years

All illuminated signs shall be listed and labeled in accordance with applicable UL standards.

7. **Solar Power Requirements**

Where utility power is unavailable, the Contractor shall provide a complete solar-powered electrical system.

The system shall include:

- Solar panels
- Battery storage

- Charge controller
- Inverter, where required
- Automatic lighting controls
- Disconnects and overcurrent protection

The solar system shall be sized to operate the sign lighting for an average minimum of six (6) hours each night under typical operating conditions.

Battery banks and control equipment shall be housed within a secure, weather-

resistant, ventilated, lockable enclosure.

8. Installation Requirements

The Contractor shall provide complete turnkey installation services, including:

- Utility locating
- Site preparation
- Excavation
- Concrete foundation construction
- Structural erection
- Electrical installation
- Solar installation (where applicable)
- Utility connection
- Final testing
- Site restoration

Installation personnel shall possess appropriate certifications for the work performed.

Minimum qualifications include:

- NCCCO certification for crane operators
- Current welding certifications applicable to field welding positions
- OSHA 10-hour or OSHA 30-hour safety certification

- Any additional certifications required by applicable codes or regulations
-

9. **Quality Assurance**

The Contractor shall maintain an established quality assurance program that includes:

- Material inspections
- Fabrication inspections
- Weld inspections
- Coating inspections
- Electrical testing
- Final installation inspection

Documentation shall be available upon request.

10. **Warranty**

The Contractor shall provide written warranties including, at a minimum:

- One (1) year workmanship warranty
 - Manufacturer warranties for all materials
 - Five (5) year LED lighting parts warranty
 - Ten (10) year replacement part availability for lighting components
 - Manufacturer warranties for coatings, structural materials, and solar equipment
-

11. **Contractor Qualifications**

Proposing firms shall demonstrate experience with projects of similar size and complexity.

12. **Deliverables**

The selected Contractor shall provide:

- Site evaluations
- Conceptual designs

- Final design drawings
 - Engineered construction documents
 - Fabrication drawing
 - Lighting calculations
 - Visibility analysis
 - Installation schedule
 - Operation and maintenance manuals
 - Warranty documentation
 - As-built drawings
-

13. **Proposal Evaluation Criteria**

The manager reserves the right to interview finalists and request additional information before award.



PHOTO 1 / City of Page signage

PROPOSAL CONTENTS

Respondents must organize their proposal according to the sections below. Proposals should be **clear, concise, and focused on the requirements of this RFP**.

The main proposal describing the approach to the Scope of Work is limited to **10 pages**. Résumés, references, and attachments are **not included in the page limit**.

Firm Qualifications and Experience

Provide a brief overview of your firm including:

- Company structure and headquarters location
- Number of employees
- Experience working with tribal governments, Indigenous communities, or public sector organizations

Résumés of key personnel must be included in the attachment section.

Project Team

Describe the project team structure and identify the key personnel who will be responsible for completing the work. Include qualifications and relevant experience for each team member.

Project Approach and Methodology

Describe how your firm will complete the Scope of Work outlined in this RFP. Respondents must also include a **preliminary project schedule** outlining key milestones and deliverables.

References

Provide at least **three references** from organizations or government entities where similar services have been performed within the past five (5) years.

Include:

- Organization name
- Contact person
- Phone number and email
- Brief description of the project

If applicable, identify prior work completed with the Navajo Nation.

Financial Responsibility and Required Forms

Respondents must disclose whether the firm or any predecessor organization has filed for bankruptcy.

Proposals must include the following documents:

- Completed **W-9 Form (version March 2024)**
- **Navajo Nation Suspension and Debarment Form**

- **Certificate of Insurance** or statement confirming ability to obtain required coverage

Cost Proposal

A detailed cost proposal must be submitted **in a separate sealed envelope**.

The cost proposal must include:

- A breakdown of project costs by task or project phase
- Estimated travel and consulting expenses (if applicable)
- Applicable **6% Navajo Nation Sales Tax** for services performed on the Navajo Nation

Proposals that do not include a cost proposal may be considered **non-responsive and rejected**.

COMPLIANCE REQUIREMENTS

The selected consultant must comply with all applicable Navajo Nation, federal, and state laws and regulations. This includes:

- Registration under the Navajo Nation Corporation Code
- Certification with the Navajo Nation Tax Commission
- Compliance with the Navajo Business Opportunity Act
- Payment of applicable Navajo Nation Sales Tax

The consultant must obtain liability insurance naming the Navajo Nation as an insured party, **along with any required licenses, permits, and worker's compensation insurance**.

RIGHT TO REJECT PROPOSALS

The Navajo Nation Tourism Department reserves the right to:

- Reject any or all proposals
- Waive minor informalities in proposals
- Select the proposal determined to be in the best interest of the Navajo Nation

The Tourism Department is **not required to select the lowest cost proposal**.

ETHICS, CONFLICT OF INTEREST, AND EQUAL OPPORTUNITY

Respondents must disclose any potential conflicts of interest related to this procurement. Ordering gratuities, kickbacks, or employment incentives related to this procurement process is strictly prohibited and may result in disqualification.

The selected firm must comply with **Equal Employment Opportunity requirements** and may not discriminate based on race, color, religion, sex, age, national origin, place of birth, or disability.

REQUIRED DELIVERABLES AND FILE TRANSFER

All deliverables produced under this contract will become the **sole property of the Navajo Nation**.

PROPOSAL REQUIREMENTS AND CONDITIONS

Respondents are responsible for reviewing all provisions and attachments in this Request for Proposals (RFP) prior to submission. Proposals that do not comply with the requirements of this RFP may be deemed non-responsive and rejected.

Each proposal constitutes an offer and must be submitted in a sealed envelope as specified in this RFP. Proposals must remain valid for ninety (90) days following the submission deadline and may not be withdrawn during this period except as permitted under Navajo Nation procurement policies.

Proposals should be clear and concise. The main proposal describing the approach to the Scope of Work is limited to ten (10) pages in portrait orientation, with 12-point font preferred. Résumés, references, and attachments are not included in the page limit.

Respondents should avoid unnecessary covers, binders, graphics, or materials not requested in this RFP.

Respondents are responsible for understanding all requirements and specifications of this RFP. Any errors or omissions in a proposal are the responsibility of the respondent. The Navajo Nation Tourism Department will not be responsible for any costs incurred in preparing or submitting a proposal.

PROPOSAL SUBMISSION

Proposals must be received **no later than July 17, 2026, at 4:00 PM MDT**, unless amended in writing by the Tourism Department Manager or Purchasing Director. Late proposals will not be accepted.

Respondents must submit:

- **One (1) original proposal**
- **Three (3) additional copies**
- **Cost proposal submitted in a separate sealed envelope**
- **One proposal and separate cost proposal if submitting electronically.**

All proposals must be sealed and clearly labeled on the outside as:

“Navajo Nation Community Signs”

RFP BID # 26-06-4199SB

(Please indicate if firm is Priority 1 or 2)

Proposals must be delivered to:

NN / Division of Economic Development
Navajo Tourism Department
Attn: Shaunya Manus
Karigan Professional Complex
100 Taylor Road Suite 209
St. Michaels, AZ 86511

Respondents should indicate on the envelope whether their firm is listed on the **Navajo Nation Source Listing as Priority 1 or Priority 2** (<https://navajoeconomy.org/business-regulatory/nboa-source-listing/>).

QUESTIONS REGARDING THE RFP

All questions regarding this RFP must be submitted **in writing, by email** and must reference the **RFP BID number in the subject line** to:

Shaunya Manus, Marketing Specialist
shaunyamanus@navajo-nsn.gov

Questions must be submitted **no later than three (3) business days before the proposal deadline. *Please note that the budget details cannot be disclosed.***

Respondents are requested **not to contact other Navajo Nation departments regarding this RFP.**

RETURN THIS SHEET WITH THE PROPOSAL

RFP BID # 26-06-4199SB

PROGRAM SCOPE OF SERVICES

By signing below, the Respondent certifies that they have carefully reviewed the Request for Proposals (RFP), understood the requirements, and agreed to comply with all terms, conditions, and specifications contained in the RFP if awarded the contract.

The Respondent further certifies that the information contained in their proposal is true and correct to the best of their knowledge.

COMPANY INFORMATION

Company Name: _____

Company Address: _____

City: _____ State: _____ Zip: _____

Phone: _____

Email: _____

CERTIFICATION

Signature of Authorized Representative: _____

Printed Name: _____

Title: _____

Date: _____

Is your firm currently listed on the Navajo Nation Source Listing as Priority 1 or Priority 2?

Yes No

If yes, please specify: _____

Be advised that during the term of this work, the selected **Consultant shall obtain and maintain adequate insurance coverage**, as required by the Navajo Nation and applicable laws.

END OF REQUEST FOR PROPOSAL

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

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

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

| | | |
|--|---|--|
| Print or type. See Specific Instructions on page 3. | <p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p> | <p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p> |
| | <p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p> <hr/> | <p>Requester's name and address (optional)</p> <hr/> |

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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | | | |
|---------------------------------------|--|--|--|---|--|--|---|--|--|--|--|
| Social security number | | | | | | | | | | | |
| | | | | | | | | | | | |
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| or | | | | | | | | | | | |
| Employer identification number | | | | | | | | | | | |
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Part II Certification

Under penalties of perjury, I certify that:

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

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

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not 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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. 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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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 his or her 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 his or her 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 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 under 4 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.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

a. **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: 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity 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, “Business name/disregarded entity name.” 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, you may enter it on line 2.

Line 3

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

| IF the entity/person on line 1 is a(n) . . . | THEN check the box for . . . |
|--|---|
| • Corporation | Corporation |
| • Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. | Individual/sole proprietor or single-member LLC |
| • LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. | 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 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 in 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 possession, 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 possession
- 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
- 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 Income, 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) written or printed 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 possession, 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, write 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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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). Do not enter the disregarded entity's EIN. 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 1-800-772-1213. 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/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. 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 SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "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, generally you will 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.

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 Form 1099 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 |

| For this type of account: | Give name and EIN of: |
|---|-----------------------|
| 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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (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 and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. 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.) Also see *Special rules for partnerships*, earlier.

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

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 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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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 1-800-366-4484. 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.

Visit 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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.