

Navajo Nation Department of Diné Education



NAVAJO NATION
LIBRARY

Integrated Library System (ILS) and
Discovery System Related
Installation, Training and Support Services

Navajo Nation Library is requesting bids for the above-mentioned goods and/or services

April 17, 2025

Navajo Nation Department of Diné Education
Navajo Nation Library
Bid no 25-04-3650GC

Integrated Library System and Discovery System

PROPOSAL DUE DATE: May 2, 2025 at 5pm MDT
DESCRIPTION: NAVAJO NATION LIBRARY – ILS and Discovery System
CONTACT PERSON: Donovan Pete, Community Library Manager
PHONE: (928) 871-7303

****RETURN PROPOSALS CLEARLY MARKED****

Bid no 25-04-3650GC

NNL ILS and Discovery System

INCLUDE COMPANY NAME AND RETURN ADDRESS ON BID PACKAGE

PROPOSAL & BID SUBMITTAL DEADLINE AND RELEVANT INFORMATION:

All proposals and bids delivery using UPS or Federal express, must be physically submitted to:

PHYSICAL ADDRESS: NAVAJO NATION LIBRARY
36 Window Rock Loop RD
WINDOW ROCK, ARIZONA 86515
ATTN: Donovan Pete, Community Library Manager

MAILING ADDRESS: NAVAJO NATION LIBRARY
P.O. BOX 9040
WINDOW ROCK, ARIZONA 86515
ATTN: Donovan Pete, Community Library Manager

I. Introduction

The Navajo Nation Library (NNL) is situated under the Navajo Nation Department of Diné Education, a department under the Executive Branch of the Navajo Nation Government. The NNL currently works with three (3) Branch Libraries spread across the Navajo Nation. The NNL serves as the main Tribal Public Library entity for the Navajo Nation. The NNL has approximately 5,000 registered card holders, and up to 45,000 titles in the NNL catalog. The NNL is looking to add 50,000 metadata records and add an additional 20,000 in digital titles.

Currently, the Navajo Nation Library is part of the Navajo County Library District and has been extended usage of the Polaris ILS and OPAC. The NNL does not administer as NCLD has authority, but the NNL uses the circulation, cataloging, reporting, monitoring library patrons, and registering new library patrons to add to our records.

As of November 2024, the NNL has been asked to exit from the Navajo County Library District, therefore, license and authority for the NNL will be revoked. Implementation of our own ILS' vital to continued library services and operations. The NNL is looking to have the ILS implemented and operational before December 30, 2025.

II. RFP Objective

The Navajo Nation Library (NNL) is seeking a fully functional, integrated and modern Integrated Library System (ILS) to support collection management, inventory, materials acquisitions, content discovery, customer relationship management, email/text messaging communications, robust reporting, and more.

The NNL's goal is to identify a system designed around best practices, allowing the NNL to streamline and improve processes that result in timely, accurate, and user-friendly customer and staff experiences.

The NNL are seeking a vendor who can provide professional services such as, but not limited to, best practices guidance, data preparation for migration, data conversion, system configuration, staff training, testing, project management, interface, best practices for data management, and security, that will help ensure a successful implementation in a timely and professional manner, as well as providing ongoing customer service and support.

III. RFP Administrative Information

Contact Information

Please use the following name and email address for all correspondence with Navajo Education concerning this RFP. Suppliers who solicit information about this RFP either directly or indirectly from other sources will be disqualified:

Name: Donovan Pete

Email: donovanpete@nndode.org

Schedule of Events

RFP issue date: April 17, 2025

Bid Submission Deadline: May 2, 2025

IV. RFP Requirements

All applicable Navajo Nation laws and regulations shall govern this procurement, including the eligibility of any interested entity under consideration for a contract award. All interested entities, any awardee, and contracting party shall comply with all applicable laws, regulations, and policies governing procurement, administration, performance, payment, reporting, and any other matters related to this RSQ. Applicable laws and regulations include, but are not limited to:

- The Navajo Sovereign Immunity Act, 1 N.N.C. § 551 et seq.;
- Title 2 of the Navajo Nation Code, related to contracts;
- The Navajo Nation Privacy Act, 2 N.N.C. § 81 et seq.;
- The Navajo Nation Ethics in Government Law, 2 N.N.C. § 3741 et seq.;
- The Navajo Business Opportunity Act, 5 N.N.C. § 201 et seq.;
- The Navajo Nation Procurement Act, 12 N.N.C. § 301 et seq.;
- The Navajo Nation Procurement Rules and Regulations, resolution BFD-192-03, adopted by the Budget & Finance Committee of the Navajo Nation Council
- The Navajo Business and Procurement Act (“NBOA”), 12 N.N.C. § 1501 et seq.; and
- The Navajo Preference in Employment Act, 15 N.N.C. § 601 et seq.

V. Ownership of Documents

All documents and materials contained in this RFP are the property of the Navajo Nation. All documents submitted to the Navajo Nation by an interested entity in relation to this RFP shall become the property of the Navajo Nation, and shall not be returned to the submitting entity. All proprietary information submitted to the Navajo Nation should be marked as such, and shall be treated with confidentiality in accordance with the Navajo Nation Privacy Act, 2 N.N.C. § 81 et seq.

VI. Acceptance of Navajo Nation Requirements

Submission of a response to this RFP shall constitute the submitting entity’s acknowledgement and acceptance of all requirements and conditions governing this procurement, including all Navajo Nation laws, regulations, and policies as described above; that any and all disputes arising under, related to, or in connection with this RFP and any resulting contract will be resolved under laws of the Navajo Nation; and that a submitting entity agrees to be subject to the jurisdiction of Navajo Nation courts and tribunals.

The Navajo Nation Procurement Act, the Navajo Nation Procurement Rules and Regulations, and the Navajo Business Opportunity Act will be followed; therefore, submitting entities must clearly mark on the outside of their statements any current priority status under the Navajo Nation Business Opportunity Act, and whether the statement contains any proprietary information.

NNL is not bound to enter a contract under the RFP and may issue a subsequent RFP for the same services.

The Navajo Nation is a sovereign government, and all contracts entered into as a result of this RFP shall comply with Navajo Nation laws, rules, and regulations; and applicable federal laws, rules, and regulations.

VII. Project Expectations

The Navajo Nation Library (NNL) may negotiate an agreement with the most responsive and responsible submitting entity, that best demonstrates the qualifications necessary to address the various requirements listed in the Scope of Work. NNL reserves the right to award any contract prior to the submission deadline or prior to the receipt of all statements, to award the contract to more than one submitting entity, or to refuse any statement or contract without obligation to either the Navajo Nation or to any submitting entity offering or submitting a statement.

VIII. Request for Proposal

To be considered for a contract in relation to this solicitation, a responding proposal must be prepared in accordance with the instructions herein. The proposal document should be prepared simply and economically, providing a straightforward description of the individual or firm's capabilities according to the instructions.

All interested parties are invited to review and respond to this Request for Proposal at their discretion.

Proposals must be submitted by hard copy.

IX. Questions Prior to Submission

1. All questions must be submitted by the deadline to the Donovan Pete at donovanpete@nndode.org.
2. Question Titling Format

Each email submitting a question must be titled using the following email subject naming convention: "QUESTION on Bid no 25-04-3650GC Integrated Library System and Discovery System"

X. Submissions

Navajo Business Opportunity Act Preference

If a submitting entity is claiming NBOA preference, a currently valid NBOA preference certificate, issued by the Business Regulatory Department of the Navajo Division of Economic Development, must be included in the response submission package.

The certificate must be current as of the submission deadline listed above. Submission of an out-of-date certificate, or omission of a certificate in a submitted response claiming NBOA priority shall result in that statement being treated as a non-NBOA priority submission.

If a Joint Venture is claiming NBOA preference, the currently valid NBOA Certificate submitted must be in the Joint Venture's name.

XI. Submission Components

The following is a list of information submitting entities should include in their response submissions:

- Section 1 — Executive Summary
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- The purpose of this section is to summarize your proposal for NN Library evaluators and decision-makers. The summary should include, at minimum, key proposal elements, your vectors of competitive differentiation.
 - Section 2 — Technical Proposal Contents
 - Organizational Letter expressing your interest and a brief description of your proposed services. Include complete responses to all requirements outlined in the Requirements Specification section of this RFP. Responses are to follow the outline of the Requirements Specification herein (including companion documents, if any) and refer to each requirement being addressed. Requirements that cannot be supported in whole or in part should be identified as such. Do not reveal or make reference to proposed cost in this letter.
 - Include the following information in this letter:
 - Summary of Entity Background:
 - Submitting entity's name(s);
 - Submitting entity's physical and mailing address;
 - Submitting entity's contact information and preferred method of communication;
 - Submitting entity's legal form (e.g., sole proprietor, partnership, corporation);
 - Submitting entity's date and legal place of formation;
 - Description of the submitting entity's structure in terms of size, range and types of services offered, and clientele;
 - List of the submitting entity's principal officers (e.g., President, Chairman, Vice President(s), Secretary, Chief Operating Officer, Chief Financial Officer, General Manager(s)), and length of time of each officer has performed in their field of expertise;
 - Evidence of the submitting entity's legal authority to conduct business on the Navajo Nation, evidenced by registration with the Navajo Nation Business Regulatory Department as a domestic or foreign business;
 - Evidence of the submitting entity's established track record for providing the services that are the subject of this RFP; and
 - Any certifications and licenses of the submitting entity relevant to the project.
 - Section 3 — Entity Viability Statements:
 - Whether the submitting entity, or its parent company (if any), has ever received any sanctions or is currently under investigation by any regulatory or governmental body; and
 - Whether the submitting entity, or its parent company (if any), has ever had a contract cancelled for cause.
 - Section 4 — Credentials, Methodologies, Certificates, Key Staff Description:
 - Submitting entity credentials, and a list of previous accomplishments from other similar contracts completed including website addresses and address/contact information of business references;
 - Methodologies and expected key staff for the overall project; and
 - Subcontractor information, if applicable
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- Contacts and affiliations with entities in a tribal, or relevant state, local, or federal government .
- Section 5 — Product and Service Delivery
 - This section summarizes your standard fulfillment processes, including delivery schedules, response to emergency orders, disaster recovery and equipment installation, maintenance, repair, and replacement plans.

Response to the Scope of Work Outlined above

- Cost Proposal Contents
 - Costs must be submitted in a separately sealed envelope for hard copy submissions, and should include detailed breakdown of costs for each of the following line items/matrices:
 - Consulting fees,
 - Software fees,
 - Any additional proposed fees (e.g.: warranty or travel expenses), and
 - (6%) Navajo Nation Sales Tax for services incurred on the Nation.
 - Page Limits- Each submitted statement is limited to a maximum of seventy-five (75) pages, including text and/or graphic material. A currently valid NBOA Certificate, cover email/letter accompanying each submission, a table of contents, and any divider pages are exempt from this page count.

REQUIREMENTS SECTION

General System Requirements/Questions

- Where is your solution platform hosted - in the cloud (public or private) or on-premises?
- How do you ensure security?
- Describe how the platform is architected to provide maximum reliability?
- How does your platform handle disaster recovery?
- What kind of bandwidth or network infrastructure does your platform require for the system? Latency?
- Does the platform require hardware onsite?

Security Requirements

- Support for secure protocols throughout to include client access, data transfers, peripheral system integrations, etc.
 - Data encryption standards – at rest, in motion
 - System access/authentication control architecture support, e.g. dedicated account database (account particulars/password particulars), SSO & MFA support, Role-Based Access Control (RBAC) with support for custom roles, audit access in support of regular user access reviews, system access reviews, and incident response.
 - Mobile platform support and any particulars, e.g., what access is supported
 - SDLC, including vulnerability testing/validation (e.g. Veracode) within the dev process (to include mobility)? Third-party components? SBOM (Software Bill-of-Material) or like? Update/patch cycles?
 - If the proposed solution is cloud-based, provide SOC2 Type II report (or like) and be prepared to discuss all security infrastructure/associated controls.
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Functional Requirements

- Circulation and Patron Management
 - Provide an overview of the circulation system.
 - Describe how hold requests are managed in the system.
 - Explain how daily holds lists are managed.
 - Describe how patron relationships are created and managed (e.g., family relationships).
 - Describe how patron categories are created and managed (e.g., limited borrowing privileges, signed waivers, etc.).
 - Describe how the system allows the library to interact with patrons, including automated notices.
 - Explain how the patron account differentiates changes made by the patron from those made by library staff.
 - Describe methods to capture incidents with patrons at the library.
 - Describe how the system supports paperless workflows for patron registration and account designation.
 - Describe how a single patron account can accommodate multiple active and inactive barcodes.
 - Describe how your system encourages increased library use.
 - Describe how expiring accounts are tracked by patrons and staff.
 - Describe how the system integrates with automated materials handling systems, self-check machines, off site storage and pick up lockers, etc.
 - Describe how the system integrates with RFID security systems.
 - Cataloging and Collection Management
 - Provide an overview of the cataloging capabilities.
 - Describe how collection management (including weeding and inventory) is accomplished.
 - Explain how the system automates the process of adding and removing items from temporary shelves (e.g., new books, holiday collections, etc.).
 - Describe how library items can be shared easily and equitably by any branch in the system (e.g., including floating collections)
 - Describe how the system facilitates the efficient rotating, weeding, repair, and/or cleaning of items.
 - Describe the authority clean-up/maintenance process.
 - Describe the process of importing and loading bibliographic records.
 - Acquisitions and Serials
 - Provide an overview of the acquisitions system.
 - Provide an overview of the serials system.
 - Describe how the system supports EDI ordering.
 - Describe how the system measures the library's requests from patrons.
 - Describe how donations given to the library are processed and tracked.
 - Describe how the system facilitates the ordering and receipt of serial subscriptions.
 - Describe how the system closes out and rolls over orders at the end of the fiscal year.
 - Reporting & Data Migration
 - Provide an overview of the data migration process, including what exactly is migrated from our current system.
 - Provide an overview of the standard reports included in the system.
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- Describe how staff can set parameters and schedule reports for standard report templates.
- Describe how staff can create their own custom reports, including the level of customization and specificity that can be achieved (eg, can specific MARC fields be utilized in custom reports).
- Describe how system reports allow staff to make timely, data-driven decisions.
- Share unique reports your system is capable of.
- Describe how the system measures the library’s continuing success.
- Describe how reports are output and shared.

Support Requirements

- What support and maintenance is included as part of the platform’s initial cost?
- Are there additional support packages or services offered?

Training Requirements

- What training is offered as part of a typical implementation?
- Is additional training available after implementation (e.g. online courses, resources, etc.)?
- How are training courses delivered?

Implementation/Delivery Schedule

- Describe the typical implementation timeframe of your proposed solution

SUBMISSIONS

XII. Hard Copy Submissions

Each interested party must submit four (4) complete copies of their response, attached to their cover letter submission. NNL will not merge or otherwise manipulate any documents in a submitted statement.

XIII. Digital Copy Submissions

Each interested party have the option to submit a digital copy through PDF attachment with cover letter submission. NNL will not merge or otherwise manipulate any documents in a submitted statement.

Any PHYSICAL or DIGITAL submitted statement not in conformance with the format outlined below may, at the sole discretion of the NNL, be disqualified.

XIV. Submission Titling Format

Each hardcopy submission envelope must be labeled using one of the following naming conventions, as applicable:

- “ NBOA __ 1 or 2 Preference- Submitting Entity Name, Statement for Bid no Integrated Library System and Discovery,” if the submitting entity is claiming NBOA preference.
 - To corroborate the submitting entity’s claim of NBOA Preference, a copy of a currently valid NBOA Certificate must be included as the second sheet, behind the cover letter,

labeled with the following naming convention: “ CERTIFICATE – Submitting Entity Name, Bid no Integrated Library System and Discovery.,” or

- “Submitting Entity Name, Bid no 25-04-3650GC Integrated Library System and Discovery System,” if the submitting entity is not claiming NBOA preference.

All hardcopy or digital submissions must be accompanied by a cover letter, and the body of the cover letter should include the following information:

- The submitting entity’s identifying information – name, physical and mailing address, organizational structure type (corporation, individual, etc.).
 - If the submitting entity is a joint venture, all identifying information for each individual entity making up the joint venture must be provided; and the name, title, and signature of the person(s) duly authorized to execute a contract on the submitting entity’s behalf.
- Proposals must be received by 5:00 P.M (MDT) on May 2, 2025. Hard copies should be mailed or delivered to the following address:

PHYSICAL ADDRESS: NAVAJO NATION LIBRARY
36 Window Rock Loop RD
WINDOW ROCK, ARIZONA 86515
ATTN: Donovan Pete, Community Library Manager

MAILING ADDRESS: NAVAJO NATION LIBRARY
P.O. BOX 9040
WINDOW ROCK, ARIZONA 86515
ATTN: Donovan Pete, Community Library Manager

Packages responding to this solicitation must be clearly marked on the outside of the package (including a return address) in the following manner:

SOLICITATION RESPONSE FOR Bid no 25-04-3650GC

NNL Integrated Library System (ILS) and Discovery System Related Installation, Training and Support Services

The responding hard copy package must contain four (4) separately sealed proposals and four (4) separately sealed cost estimates, each clearly labeled as to their contents and including the submitting individual or entity’s name on the outside.

DIGITAL COPY: donovanpete@nndode.org
NNL Integrated Library System (ILS) and Discovery System Related Installation, Training and Support Services
ATTN: Donovan Pete

Any proposal that does not adhere to this format and does not address each specification, requirement, or scope of work as outlined, may be deemed non-responsive and rejected on that basis.

XV. Corrections or Amendments to a Submitted Response

Correction or amendment of a previously submitted response is allowed, provided that any correction or amendment is received before the submission deadline listed above. Any corrected or amended documents must be a complete replacement of a previously submitted response, and clearly identified as such. DODE will not merge or otherwise manipulate any documents in a submitted response.

XVI. Withdrawal of a Submitted Response

Any submitting entity may withdraw its statement prior to the submission deadline listed above. A written notice of withdrawal must be submitted to the email or mailing address listed above, in the same manner as the statement submission, and signed by the duly authorized representative of the withdrawing entity.

XVII. Navajo Nation Disclosures

The Navajo Nation reserves the right to waive any informalities or irregularities in the Request for Proposal or to reject any or all proposals whenever such rejection is deemed in the best interest of the Navajo Nation.

The Navajo Nation is a sovereign government and all contracts entered into as a result of this solicitation shall comply with Navajo Nation law, rules and regulations, including the Navajo Preference in Employment Act, the Navajo Nation Business Opportunity Act, 5 N.N.C. § 201 et seq., the Procurement Act, 12 N.N.C § 301 et seq., and all other applicable laws, rules, and regulations. Nothing herein shall be construed as a waiver of the Navajo Nation's Sovereign Immunity.

The Navajo Nation will utilize a standard Professional Services Contract for the procurement of good and services of this project. The Professional Services Contract will provide all other legal and contractual obligations, terms, and requirements of this project. A template can be found at <https://www.nnooc.org/PurchasingSection.html>.

XVIII. EVALUATION PROCEDURES AND SELECTION CRITERIA:

- A. An evaluation team will evaluate the proposals received in accordance with the general criteria used herein. Respondents should be prepared to provide any additional information the team feels necessary for the fair evaluation of proposals.
- B. Failure of a respondent to provide any information requested in the RFP may result in disqualification of the proposal. All proposals must be endorsed with the signature of a responsible official having the authority to bind the respondent to the execution of a contract.
- C. The sole objective of the review team will be to select the respondent who is most responsive to the needs of DoDE. The specifications in this RFP represent the minimum performance necessary for a response. Based on the evaluation criteria established in this RFP, the review team will select and recommend the respondent who best meets this objective. If there is only one responsive bid, the DoDE Superintendent may elect to evaluate the RFP solely.
- D. Evaluation Criteria: The following criteria will be used by a review committee in the selection process for contract award.

Initial Point Criteria:

Criteria	Context	Points
Presentation of response	Completeness Clarity of Presentation Organization of Presentation Understanding NNL Objectives	1-10 points
Statement of Qualifications	List of three (3) Client References	1-20 points
Technical Requirements	Project Description Projected Accomplishments	1-20 points
Project Management	Project Management Experience Schedule/Project Plan Staff Related Experience Education – Credentials	1-20 points
Navajo Nation vendor, Priority 1 or 2		1-10 points
Cost of Service		1-20 points
		Total possible points = 100

XIX. PRIORITY ONE OR TWO: Bidders will be required to mark on the outside of the sealed proposal package, their priority status under the Navajo Nation Business Opportunity Act. This is the bidder’s responsibility to identify themselves as certified.

XX. STANDARD CONTRACT: The Navajo Nation reserves the right to incorporate standard contract provision into any contract negotiations because of a proposal submitted in response to the RFP.

XXI. TAX: All appropriate taxes should be included in the cost of service including the Navajo Sales Tax. All work performed within the territorial jurisdiction of the Navajo Nation is subject to the Navajo Nation Sales Tax at the prevailing rate, on gross receipts for all work performed within the territorial jurisdiction of the Navajo Nation pursuant to 24 N.N. C §§601 et seq., and the Navajo Nation Sales Tax Regulations §§ 6.101 et seq., as amended from time to time, except that work performed within the To’Nanes’Dizi Local Government (“Tuba City Chapter”) or the Kayenta Township is subject to their respective local sales taxes as amended from time to time. In addition to being subject to Navajo Nation Sales Tax, the CONSULTANT is subject to local sales tax on gross receipts for all work performed within a governance-certified chapter that imposes a local sales tax pursuant to a duly enacted local tax ordinance and the Uniform Local Tax Code, 24 N.N.C § 150 et seq.

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

XXIII. ATTACHMENTS

Navajo Nation Certification Regarding Debarment, Suspension, and Contracting Eligibility

W-9 Form

NAVAJO NATION CERTIFICATION
Regarding Debarment, Suspension, and
Contracting Eligibility

1. Applicant entity acknowledges that to the best of its knowledge that the Applicant entity, either in its present form or in any identifiable capacity, has not, in accordance with 12 N.N.C. § 361:
 - A. Been convicted of the commission of criminal offenses incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of any such contract or subcontract;
 - B. Been convicted of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or other offenses indicating a lack of business integrity or honesty, which currently, seriously, and directly affect responsibility as a Navajo Nation contractor;
 - C. Been convicted under antitrust statutes arising out of the submission of bids or proposals;
 - D. Violated contract provisions, including:
 - i. Deliberate failure, without good cause, to perform in accordance with the contract specifications or within the time limit provided in the contract,
 - ii. A recent record of failure to perform or of unsatisfactory performance with the terms of any contract, or
 - iii. Any other cause so serious and compelling as to affect responsibility as a Navajo Nation contractor, including debarment by another governmental entity.
2. Applicant acknowledges that if the Navajo Nation determines that the executed Certification provided herein is untrue or not wholly accurate, it shall be grounds for the Navajo Nation to terminate the contract and pursue other legal remedies, at the Navajo Nation's discretion.
3. Applicant certifies to the best of its knowledge that it is eligible to do business with the

Navajo Nation, in its present form or in any other identifiable capacity, pursuant to 12 N.N.C. § 1501 and 5 N.N.C. § 301. Applicant also acknowledges that per 12 N.N.C. § 1505, it will not be eligible to contract with the Navajo Nation if deemed ineligible by the appropriate department or entity of the Navajo Nation which receives the Applicant's request for consideration for a business opportunity.

Applicant Name

Name of individual signing on Applicant's behalf (print)

Applicant Address

Title of individual signing on Applicant's behalf

Applicant Address

Signature of individual signing on Applicant's behalf

Applicant Address

Date

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a). J—

A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), 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 ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.