



# Quinault Indian Nation

POST OFFICE BOX 189 • TAHOLAH, WASHINGTON 98587 • TELEPHONE (360) 276-8211

## REQUEST FOR PROPOSAL

The Quinault Indian Nation (“Quinault”) is seeking proposals from a qualified and experienced expert to assist in developing a turnkey marijuana retail store, a marijuana grow operation and a production operation on its Reservation. Accordingly, Quinault is soliciting a request for proposal (RFP) for the following scope of services and deliverables:

1. Development of business plan for a Tribal Marijuana Retail store with timelines and cost.
2. Development of business plan for a Tribal Marijuana Grow/Production Operation with timelines and cost.
3. Development of business plan for a Tribal Marijuana Processing Operation with timelines and cost.
4. Analysis of market and identification of strategic retail development opportunities.
5. Feasibility by location (Aberdeen, WA for retail; Quinault Reservation for Grow/Processing) based on market competition and demand.
6. Identify supply chain for marijuana and marijuana products for retail sales.
7. Identify potential barriers to retail opportunities (i.e., noncompete or exclusive agreements with suppliers, limitation to supplier-determined product availability, etc.)
8. Assist with retail store design, product display, etc.
9. Provide solution for banking solution for cash deposits, employee 401K, benefit package and potential impacts to government audit.
10. Assist with regulatory compliance and review coordination consistent with the Marijuana Compact between the Quinault Indian Nation and State of Washington, Quinault Marijuana Title 66, and applicable state requirements.

**Proposal Due Date: May 27, 2022 5:00 pm PST** (Late submissions will not be considered)

Submission Method: Via email (preferred), U.S. Mail or other delivery services.

Submission Address:

ATTN:

Ryan Allen, Finance  
P.O. Box 189  
Taholah, WA 98587

Email: [bids@quinault.org](mailto:bids@quinault.org)

Requests for clarification and interpretations of the RFP must be made via email by no later than 5 pm PST on May 11, 2022.

All questions regarding the RFP shall be directed to M'Liss DeWald [mliss.dewald@quinault.org](mailto:mliss.dewald@quinault.org) and Andrea Ebling [AEBLING@quinault.org](mailto:AEBLING@quinault.org) by e-mail. Two types of questions generally arise. One may be answered by directing the questioner to a specific section of the RFP. Other questions may be more complex and may require a written amendment to the RFP. The QIN Representatives will make that decision.

The QIN Representatives shall make clarifications, interpretations, corrections, and changes to the RFP by written Addenda.

## **ABOUT THE QUINAULT INDIAN NATION**

The Quinault Indian Nation (Quinault) is a federally-recognized Indian tribe with a Reservation on the Olympic Peninsula comprising 208,000 acres of mostly forested land and 25 miles of coastline. There are two main residential areas within the boundaries of the Reservation: the Village of Taholah, in the southwest portion of the Reservation, and the village of Queets in the northwest portion of the Reservation.

Quinault is a signatory to the Treaty of Olympia (1856) by which its inherent sovereignty was recognized by the United States. Quinault is governed by an 11-member elected body – Quinault Business Committee—under a Constitution and Tribal Code of laws.

Quinault owns and operates the Quinault Beach Resort and Casino in Ocean Shores, and operates various businesses in Grays Harbor County, including Q-Mart II, a gas station and convenience store in Aberdeen. To further the Nation's economic self-sufficiency, Quinault desires to develop Quinault-owned and operated marijuana retail, growing and processing operations.

Quinault has a signed Marijuana Compact with the State of Washington and a Title governing its commercial sales, production and processing of marijuana and marijuana products.

## **PROPOSAL REQUIREMENTS**

Respondent must present satisfactory evidence to Quinault indicating their ability to meet the Scope of Services and deliverables above, including for each:

### **Section 1 – Respondent Information and Qualifications**

- Provide an overview and history of Respondent, including length of experience, ownership of business, and number of employees.

- Provide a summary of qualifications and experience demonstrating current capacity, familiarity and expertise in providing each service requested.
- Provide resumes for the key project team members likely to be utilized in performing the Scope of Services.

#### Section 2 – Familiarity/History

- Provide a list of relevant engagements the Respondent and key project team members who worked on these engagements within the last five (5) years. Illustrate how previous experience may be of benefit in the execution of the requested Scope of Services.

#### Section 3 – Proposal

- Provide a general description of the Respondent’s approach to assisting Quinault with the Scope of Services requested and any recommendations for additional services beyond the above-stated Scope of Services.
- Describe the Respondent’s technical capabilities and the ability to complete each of the above-stated Scope of Services and deliverables, particularly given geographic location.
- Provide estimated timeline and proposed cost for completing Scope of Services, particularly given the geographic location.

#### Section 4 – References

- Provide references for at least three (3) clients in the industry under contract for the last two (2) years for each of the above-stated Scope of Services and deliverables.
- For each reference, provide the reference contact name, address, e-mail address, telephone numbers and a summary and date of the services provided.

### **EVALUATION CRITERIA**

The following criteria will be utilized in the evaluation of the Respondent’s proposal, in order of no importance:

1. Project understanding and approach. Experience with similar projects involving Indian tribes
2. Experience and capability of team members
3. Timeline for proposal
4. Thoroughness and appropriateness of material submitted
5. Reports from references
6. Cost of proposal

### **MISCELLANEOUS**

The Nation's Indian Preference Policy applies (attached). The successful submitter will sign the attached Agreement with the Nation, obtain a Quinault Nation business license for all firms/subcontractors doing work on the Quinault Reservation, provide a W-9, and submit certifications of required insurance coverage.

This RFP does not commit the Nation to award a contract, to pay any costs incurred in preparation of a response to this invitation, or to procure or contract for services or supplies. Respondents will not offer any gratuities, favors or anything of monetary value to any employee, officer, or agent of the Nation for the purpose of influencing favorable disposition toward either their proposal or any other proposal submitted as a result of this RFP. The Nation reserves the right to accept or reject all or part of the proposal, or to decline the whole proposal, and to negotiate with the respondents to ensure Nation receives the appropriate deliverables within the required timeframe. Submissions become the property of the Nation and will not be returned.

**STANDARDIZED  
QUINAULT INDIAN NATION  
INDEPENDENT CONTRACTOR AGREEMENT**

Program No. \_\_\_\_\_  
Purchase Order No. \_\_\_\_\_  
Resolution No. (if applicable) \_\_\_\_\_

This Standardized Quinault Indian Nation Independent Contractor Agreement (“**Agreement**”) is effective as of **insert month, day & year** (“**Effective Date**”) and is entered into by and between the Quinault Indian Nation, a federally-recognized Indian tribe with an address of P.O. Box 189, Taholah, WA 98587 (“**Nation**”) and **insert legal name of contractor** with its principal place of business at **insert applicable street address** (“**Contractor**”).

This Agreement will not be binding unless signed by a Quinault Business Committee Executive.

**1. Services.**

1.1. *Performance of Services.*

- (a) *General.* Contractor will perform for the Nation the services (“**Services**”) described in Exhibit A-1 and any such other Exhibits A-[n] (e.g., Exhibit A-2, Exhibit A-3, and so on) as may be agreed by the parties from time to time during the Term (as defined in Section 2 below) of this Agreement (each a “**Service Exhibit**”).
- (b) *Service Exhibits.* Each Service Exhibit will be in the form attached as Exhibit A (or such other form on which the parties may agree in writing). All Service Exhibits are incorporated into this Agreement.
- (c) *Changes to the Services/Service Exhibits.* Changes may be made to the Services description or Service Exhibit by mutual written agreement of the parties.
- (d) *Contract Officer.* The Nation’s Contract Officer for this Agreement is [REDACTED]. The Nation may change its Contract Officer by written notice to Contractor. The Contractor’s Contract Officer for this Agreement is [REDACTED].
- (e) *Subcontracting.* Contractor will not subcontract the Services or any portion of the Services under this Agreement to any third party without the prior written consent of the Nation. Contractor will bind any subcontractor to the terms of this Agreement and Contractor is responsible for compliance with the terms of this Agreement notwithstanding the use of any approved subcontractors (if any).
- (f) *Submittal of Forms.* Contractor will provide the Nation with a completed W-9 and obtain a business license from the Nation, if applicable, within ten (10) business days of the execution of this Agreement.
- (g) *Observation by Contract Officer.* Upon the Nation’s request, Contractor will allow the Contract Officer to observe Contractor’s performance of any Services under this Agreement.
- (h) *Progress Reports.* Contractor will provide the Contract Officer with progress reports regarding Contractor’s performance of the Services, upon request.

- 1.2. *Work.* Contractor acknowledges and agrees that, if any Services provided under this Agreement include the preparation, development or delivery by Contractor of any software, reports, drawings, papers, memoranda, photographs, written presentations, or other material of any kind (and in any format *whatsoever*, including without limitation digital format), or of any ideas, concepts, designs, discoveries, or improvements (collectively and individually, “**Work**”), then Contractor will deliver all Work to the Nation pursuant to the timeframe specified in the relevant Service Exhibit (the “**Schedule**”).

1.3. *Acceptance Process.* The Nation will, within thirty (30) calendar days following delivery of a Work deliverable identified in the relevant Service Exhibit (or such other time frame on which the parties mutually agree), provide a written notice of acceptance or rejection to Contractor (such notice may be by email and failure by the Nation to issue written notice *within* the thirty- (30-) day time period will be deemed acceptance). Such acceptance or rejection will be based on whether the Work conforms to the description in the relevant Service Exhibit (subject to Section 3.2 below) and whether it was delivered pursuant to the applicable Schedule. If the Nation rejects the Work deliverable, Contractor will have thirty (30) calendar days following notice of rejection to provide the Nation with a conforming Work deliverable (“**Correction Period**”). If Contractor fails to correct the Work deliverable within the Correction Period, or if Contractor fails to deliver a Work deliverable within the date(s) specified in the Schedule, the Nation may in its discretion take any one of the following actions: (a) accept the non-conforming (or untimely delivered) Work deliverable (without waiving the right to reject future Work deliverables and without waiving the right to terminate this Agreement or the relevant Service Exhibit under Section 2 below for breaches associated with such Work deliverable), (b) extend the Correction Period, or (c) accept or reject (in the Nation’s sole discretion) the non-conforming (or untimely delivered) Work deliverable and terminate this Agreement or the relevant Service Exhibit on written notice. Contractor will refund to the Nation any amounts paid under this Agreement for any rejected Work deliverables, and the Nation will have no obligation to pay for any Work deliverable unless and until it is accepted.

## 2. **Term and Termination.**

2.1. *Term.* This Agreement will commence on the Effective Date and expire on **date**, unless earlier terminated as provided in this Section 2 (“**Term**”).

2.2. *Termination of Service Exhibits/Agreement.*

(a) *Without Cause.* The Nation may terminate any Service Exhibit or this Agreement (including all Service Exhibits) without cause by issuing Contractor a written termination notice at least ten (10) calendar days before such termination, provided that the Nation will pay Contractor for all Services performed under the terminated Service Exhibit or this Agreement (as the case may be) prior to such termination. Upon termination under this Section 2.2(a), Contractor will immediately cease performance of all Services under the terminated Service Exhibit or this Agreement (as the case may be).

(b) *For Cause.* In addition to the Nation’s rights of termination in Section 1.3 and 2.2(a) above, the Nation may terminate this Agreement or the relevant Service Exhibit under this Agreement (as the Nation may decide, in its sole discretion) by issuing thirty (30) calendar days prior written notice to Contractor of a material breach by Contractor of this Agreement or any Service Exhibit under this Agreement, if such breach remains uncured at the end of the thirty- (30-) day notice period.

2.3. *Effect of Termination.* Within ten (10) business days following expiration or termination of this Agreement (or the termination of any Service Exhibit), Contractor will (a) deliver to the Nation all tangible materials (including any and all copies) constituting, containing or embodying the Work, all of the Nation’s Materials provided under this Agreement and any other materials containing or disclosing QIN Confidential Information or Personal Information (collectively, “**Service Materials**”) that were provided under this Agreement (or the relevant Service Exhibit, in the case of termination of a Service Exhibit), and (b) irretrievably delete all such Service Materials described in (a) that Contractor possesses or controls in electronic or other form. At the Nation’s request, Contractor will provide the Nation with written certification, executed by an officer of Contractor, confirming that Contractor has complied with the foregoing (a) and (b). Sections 3 (for amounts due and owing upon expiration or termination), 4, 5, 6, 7, 9, 10, and 11 of this Agreement will survive expiration or any termination of this Agreement. With respect to the expiration or termination of a Service Exhibit only, this Section 2.3 shall apply only to those Service Materials relevant to the Service Exhibit that is expiring or being terminated.

## 3. **Payment and Recordkeeping.**

3.1. *General.* As full and complete consideration for the Services satisfactorily performed under a given Service Exhibit (including all Work delivered as a part of the Services and that the Nation accepts pursuant to Section 1.3 above), the Nation will pay Contractor the amounts set forth in the relevant Service Exhibit, NOT TO

EXCEED **§insert total agreement amount**. All payment(s) will be made pursuant to the terms of this Agreement, including the terms of this Section 3.

3.2. *Satisfactory Performance.* The Nation will only pay for satisfactorily completed Services. The Nation will have no obligation to provide Contractor with any payment or other consideration for Work that the Nation rejects in accordance with Section 1.3. The Contract Officer, as identified in Section 1.1(d) above, will determine whether or not Contractor's performance of the Services is satisfactory according to this Agreement.

3.3. *Payment Terms.*

(a) *Retention.* The Nation will retain **10** percent from each progress payment under a given Service Exhibit until (i) all Services have been satisfactorily completed under the Service Exhibit and (ii) Contractor provides documentation showing that all Contractor supplier and/or subcontractor payments have been made in connection with such Service Exhibit, and (iii) if applicable, Contractor provides documentation to Contract Officer showing proof of payment of all obligations to the Washington State Department of Labor & Industries and Employment Security Department.

(b) *Invoicing.* Contractor will invoice the Nation for amounts due under Section 3.1, as they come due for each Service Exhibit. The Contract Officer must approve payment and the adequacy of documentation submitted by Contractor as required under Section 3.3(a) above within five (5) business days after receipt of a properly issued invoice from Contractor. Payment will be made within ten (10) business days after receipt by Finance. The Contractor agrees to waive any claims to payment under this Agreement for failure to submit timely invoices.

(c) Payment of an invoice without asserting a dispute is not a waiver of any claim or right to challenge the invoice.

3.4. *Expenses.* Contractor bears sole responsibility for all expenses it incurs in connection with the performance of all of its obligations under this Agreement, unless otherwise expressly stated in a given Service Exhibit.

3.5. *Taxes.* The Nation is exempt from Washington State sales and business and occupation taxes for work done on the Quinault Reservation or goods delivered to the Nation on the Quinault Reservation. With respect to the Washington State business and occupation tax, this tax may not be included in overhead charges to the Nation. See, Washington Administrative Code (WAC) 458-20-192.

3.6. *Recordkeeping.* Contractor will maintain accurate and adequate books and records related to all costs and expenses incurred by Contractor under this Agreement, in such detail as will properly reflect and document all net costs, direct and indirect, of Services provided, including labor, materials, equipment, supplies, and other costs of whatever nature, for which reimbursement is properly claimed under the provisions of the Agreement (if and as authorized under a given Service Exhibit) (such books and records, the "Records"). Contractor will make available at Contractor's office all such Records for examination by a designated representative of the Nation, at all reasonable times during the Term and for a period of three (3) years after the expiration or termination of this Agreement.

#### **4. Intellectual Property.**

4.1. *Work Made for Hire.* The Nation has specially ordered and commissioned any and all Work, and Contractor agrees that any and all Work is a "work made for hire" for copyright purposes and the Nation will own all copyrights in the Work.

4.2. *Assignment.* Contractor hereby assigns to the Nation, its successors and assigns, all rights, title and interest in and to the Work including, without limitation, the following:

(d) any copyrights and equivalent rights (under any U.S. law or foreign law) that Contractor may possess or acquire in the Work that do not qualify as a work made for hire, including all renewals and extensions of such rights that may be secured under the laws now or hereafter in force and effect in the United States or any other country;

- (e) all rights in and to any inventions, ideas, designs, concepts, techniques, discoveries, or improvements, whether or not patentable, embodied in the Work, but not limited to, all trade secrets, patent rights and equivalent rights in and to such inventions throughout the world, regardless of whether or not legal protection for the Work is sought;
- (f) all trademarks that Contractor develops as part of the Work; and
- (g) any documents, magnetically or optically encoded media, or other materials created by Contractor under this Agreement.

4.3. *Moral Rights.* To the maximum extent permitted by law, Contractor waives all moral rights in the Work.

4.4. *Additional Assistance.* At the Nation's expense, Contractor will execute and deliver such instruments and take such other action as may be requested by the Nation to perfect or protect the Nation's rights in the Work and to carry out the assignments contemplated in Sections 4.2 and 4.3. Contractor agrees to cooperate with the Nation in the filing and prosecution of any copyright, trademark or patent applications that the Nation may elect to file on the Work or inventions and designs relating to the Work.

4.5. *The Nation's Materials.* The Nation grants Contractor a limited, non-exclusive license to use, for the sole purpose of performing the Services under the relevant Service Exhibit, any software, reports, drawings, papers, memoranda, photographs, written materials, or other material of any kind (and in any format *whatsoever*, including without limitation digital format) (the "**Nation's Materials**"), that are provided by the Nation to Contractor under a Service Exhibit. Contractor will cease all use of any of the Nation's Materials upon the earlier of: the completion of the Services for which the particular Nation's Materials were provided, the expiration or termination of the relevant Service Exhibit, or the expiration or termination of this Agreement, at which point Contractor will return all of the Nation's Materials to the Nation. The Nation hereby reserves all rights not expressly granted in this Section 4.5 to the Nation's Materials and no additional rights are granted to Contractor in the Nation's Materials, whether by implication, estoppel or otherwise.

5. **Confidentiality.** Contractor agrees that at all times during the Term of this Agreement, and for five (5) years thereafter, Contractor will hold in strictest confidence, and will not use or disclose to any third party, any QIN Confidential Information. "**QIN Confidential Information**" means all non-public information that the Nation provides to Contractor, or that ought in good faith to be treated as confidential given the nature of the circumstances surrounding its disclosure, and includes without limitation the terms of this Agreement, future business plans, information regarding unreleased product or service offerings, marketing plans, the Nation's customers and suppliers, and information received from others that the Nation is obligated to treat as confidential. "**QIN Confidential Information**" does not include any information, however, that (a) was publicly available before it was disclosed to Contractor; (b) becomes publicly available after it is disclosed to Contractor under this Agreement, other than through a breach of this Agreement; (c) is or has been disclosed to Contractor by a third party who is not under an obligation to keep such information confidential; or (d) was developed independently by Contractor without use of the QIN Confidential Information.

## 6. **Representations and Warranties.**

Contractor represents, certifies, and warrants to the Nation that:

6.1. Contractor has full right and power to enter into and perform according to the terms of this Agreement, and nothing in this Agreement violates the terms of any agreement between Contractor and a third party;

6.2. (a) Contractor has not been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities, or proposed for debarment or suspension, and certifies it is eligible to receive a federal award under federal procurement regulations;  
(b) Contractor has not within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public transaction or contract (tribal, federal, state, or local); violation of



federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Contractor is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (tribal, federal, state, or local) with commission of any of the offenses enumerated in paragraph (b) above;

(d) Contractor has not within a three-year period preceding this certification had one or more public transactions or contracts (tribal, federal, state, or local) terminated for cause or default;

(e) Contractor is "Actively" registered with SAMS (Service for Award Management), and has been assigned the following DUNS Number: [REDACTED];

- 6.3. Contractor will not knowingly enter into any transaction with any subcontractor, material supplier, or vendor who is debarred, suspended, declared ineligible, or voluntarily excluded from covered transactions by any federal or state department/agency;
- 6.4. Contractor has the sole right to control and direct the means, manner, and method by which the Services required by this Agreement will be performed, provided that the Services will be performed in a professional and skillful manner consistent with the standard of quality and professionalism generally followed in the Pacific Northwest in Contractor's field;
- 6.5. Contractor will employ all personnel reasonably necessary to perform the Services under this Agreement and such personnel will comply with all applicable tribal, state and/or federal requirements and/or qualifications for performing the Services;
- 6.6. Contractor will at all times in the performance of Services under this Agreement, and the Services and the Work provided to the Nation under this Agreement will, comply with all applicable tribal, federal, state and local laws, including the QIN Tribal Employment Rights Ordinance, Title 97;
- 6.7. Contractor will obtain all licenses and permits necessary to perform the Services;
- 6.8. Contractor will obtain and maintain during the Term a Quinault Indian Nation business license;
- 6.9. Contractor will file all required notices, prepare and file all required returns for, and pay when due, all lawfully imposed taxes on any operations under this Agreement;
- 6.10. The Work as delivered to the Nation does not and will not infringe or misappropriate any copyright, patent, trade secret, or trademark, or violate any right of publicity, privacy or any other proprietary or legal right held by any third party;
- 6.11. Contractor has all necessary rights in the Work to transfer ownership to the Nation as required under Section 4 above;
- 6.12. Contractor is free to provide services to other clients, so long as such other clients are not in competition with the Nation and so long as there is no interference with the Contractor's contractual obligations to the Nation;
- 6.13. Contractor has no authority to and will not exercise or hold itself out as having any authority to enter into or conclude any contract or to undertake any commitment or obligation for, in the name of or on behalf of the Nation; and
- 6.14. Contractor warrants that there is no conflict of interest between the Contractor, its subcontractors, or other agreements, if any, and the Services to be performed hereunder, including that Contractor has no financial interest related to said Services except as provided in this Agreement. Contractor will advise the Nation if a conflict of interest arises in the future.

## **7. Limitation of Liability/Indemnification.**

- 7.1. EXCLUSION OF CERTAIN DAMAGES. THE NATION WILL NOT BE LIABLE TO CONTRACTOR FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR PUNITIVE DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, EVEN IF THE NATION HAS BEEN

ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR IF SUCH POSSIBILITY WAS REASONABLY FORESEEABLE. THIS EXCLUSION OF DAMAGES SHALL APPLY REGARDLESS OF THE FORM OR CAUSE OF ACTION OR THE ALLEGED BASIS OF ANY CLAIM AND EVEN IF THE REMEDIES OTHERWISE PROVIDED UNDER THIS AGREEMENT, AT LAW OR IN EQUITY FAIL OF THEIR ESSENTIAL PURPOSE.

- 7.2. *Indemnification.* Contractor will indemnify, defend, and hold the Nation and its successors, officers, directors and employees harmless from any and all actions, causes of action, claims, demands, costs, liabilities, expenses and damages arising out of or in connection with any claim that: (a) as alleged, would constitute a breach of any Contractor representation or warranty set forth in Section 6 above, or (b) arises out of Contractor's negligent or willful misconduct.
- 7.3. *Procedure.* If any action is brought against the Nation for which Contractor is obligated to provide a defense under Section 7.2 above, the Nation will promptly notify Contractor in writing. The Nation will provide reasonable cooperation to Contractor, at Contractor's expense, in connection with the defense of any such action. Contractor will employ counsel reasonably acceptable to the Nation in defending any such action. The Nation has the right to employ separate counsel and participate in the defense of any claim, at the Nation's expense. Contractor will reimburse the Nation upon demand for any payments made or loss suffered by it at any time, based upon the judgment of any court of competent jurisdiction or pursuant to a bona fide settlement of claims covered by Contractor's indemnification obligation in Section 7.2. Neither party will settle any claim for which indemnification is sought under Section 7.2 without the other party's prior written consent, which consent will not be unreasonably withheld.
- 7.4. *Duty to Correct.* If the Work furnished hereunder is in any action held to be infringing and its use enjoined, Contractor, in addition to its obligations under Section 7.2 and 7.3, will promptly and at its expense:
- (a) procure for the Nation the right to continue use, sale, and marketing of the Work; or
  - (b) replace or modify the Work with a version of the Work that is non-infringing.

If (a) or (b) are not available to Contractor, Contractor will refund to the Nation all amounts paid to Contractor by the Nation hereunder.

8. **Insurance Coverage.** Contractor will obtain and maintain the following insurance and will name the Nation as an additional insured and provide the Nation written proof of the same within ten (10) business days of the execution of this Agreement. Contractor will promptly provide written notification to the Nation of any changes regarding insurance.
- (a) *General Liability.* Contractor will maintain General Liability Insurance in the amount of one million dollars (\$1,000,000) each occurrence and one million dollars (\$1,000,000) aggregate.
  - (b) *Automobile liability.* Contractor will maintain automobile liability insurance covering owned, hired, and non-owned vehicles used on the Quinault Indian Reservation. The policy shall provide for coverage of two hundred thousand dollars (\$200,000) per person and five hundred thousand dollars (\$500,000) per accident for bodily injury and five hundred thousand dollars (\$500,000) property damage, or five hundred thousand dollars (\$500,000) Combined Single Limit per occurrence.
  - (c) *Workers' compensation and disability benefits insurance.* Contractor will pay applicable Washington State Department of Labor and Industries insurance and Washington State Employment Security taxes.
  - (d) *Professional Liability.* If the Services require Contractor to provide a professional service to the Nation, Contractor will maintain professional liability insurance in the amount of one million dollars (\$1,000,000) each occurrence and one million dollars (\$1,000,000) aggregate.

9. **Notices.** Any notices given under this Agreement will be delivered either by messenger or overnight delivery service, or sent by facsimile with a confirmation sent via certified or registered mail, postage prepaid and return receipt requested, and shall be deemed to have been given on the day when received by the party to whom the notice is given.

	<b>Quinault Indian Nation Contact Person</b>	<b>Contractor Contact Person</b>
Name, Title		Insert name & title
Party	Quinault Indian Nation	Insert contractor name as stated in the preamble
Address	P.O. Box 189	Insert street address (NOT a PO box)
City, State, Zip	Taholah, WA 98587	Insert city, state & zip code
Phone		Insert phone #
Facsimile		Insert fax #
Copy to:		Insert additional copyee name or N/A

**10. Sovereign Immunity.**

10.1. *Limited Waiver.* Provided that all of the following conditions are met, the Nation grants to Contractor a limited waiver of its sovereign immunity to be sued under an explicit provision of this Agreement, unless the Nation is otherwise protected from a claim under the Federal Tort Claims Act:

- (a) The claim is made by Contractor, and not by any other party, whether an individual or an entity of any kind. The right to sue shall not be transferable.
- (b) The claim alleges a default by the Nation of one or more specific duties owed to Contractor that are expressly assumed by the Nation under the terms of this Agreement. No suit shall be had for any other reason.
- (c) The claim seeks either:
  - i. specific performance by the Nation to bring the Nation into compliance with the obligations or duties expressly assumed by the Nation in this Agreement, provided that the cost of performance does not exceed the original cost of the Agreement; or
  - ii. payment of a monetary judgment arising from a default of an explicit duty owed by the Nation to Contractor under the terms of this Agreement, which shall not exceed the original cost of the Agreement and shall be limited to payment from the Nation’s insurance, and not from any other source, asset or property of the Nation.
- (d) The claim is brought in the Quinault Tribal Court.

10.2. Other than as expressly set forth in Section 10.1 above, no other provision in this Agreement shall be deemed a waiver by the Nation of its sovereign immunity in any form, regardless of the terms used or material directly or indirectly referenced.

**11. Miscellaneous.**

11.1. *Relationship of the Parties.* Contractor is an independent contractor for the Nation. Nothing in this Agreement creates an employer-employee, agency, joint venture, employment or partnership relationship. Neither party may make representations on behalf of or otherwise bind the other party. Contractor is responsible for all of Contractor’s federal and state taxes, withholding, social security, insurance, and other benefits.

11.2. *Assignment.* Contractor will not assign this Agreement, or any rights or obligations hereunder, whether by operation of contract, law or otherwise, without the prior written consent of the Nation. Any attempted assignment in violation of this Section 11.2 is void, and the Nation may terminate this Agreement on written notice in the event of such an attempted assignment.

11.3. *Waiver/Severability.* No provision of this Agreement will be deemed waived unless the waiver is in writing and signed by the waiving party, and no such waiver will constitute a waiver of any other provision(s) or of the same provision on another occasion. If any term of this Agreement is found by a court of competent jurisdiction to be in whole or in part unenforceable, then such unenforceable term or portion thereof will be

deemed superseded by a valid, enforceable provision that most closely matches the intent of the original provision and the allocation of risk among the parties reflected in the original provision, and the remainder of this Agreement will continue in effect.

11.4. *Dispute Resolution.*

- (a) *Informal Resolution/Mediation.* The Contract Officer shall attempt to resolve conflicts and disputes at the earliest opportunity. If the parties are unable to resolve disputes on an informal basis through their representatives, the parties will engage in mediation in good faith, with each party equally sharing the costs of mediation. Mediation involves each side of a dispute sitting down with an impartial person, the mediator, to attempt to reach a voluntary settlement. Mediation involves no formal court procedures or rules of evidence, and the mediator will not have the power to render a binding decision or force an agreement on the parties.
- (b) *Commencement of Mediation.* Either party may commence mediation by providing to the other party a written request for mediation, setting forth the subject of the dispute and the relief requested. The parties will cooperate with one another in selecting either a certified mediator or a mediation services company, and in scheduling the mediation proceedings. The parties covenant that they will participate in the mediation in good faith, and that they will share equally in its costs.
- (c) *Confidentiality.* All offers, promises, conduct and statements, whether oral or written, made in the course of the mediation by any of the parties, their agents, employees, experts and attorneys, and by the mediator and any mediation service employees, are confidential, privileged and inadmissible for any purpose, including impeachment, in any litigation or other proceeding involving the parties, provided that evidence that is otherwise admissible or discoverable shall not be rendered inadmissible or non-discoverable as a result of its use in the mediation.
- (d) The negotiation and execution of this Agreement is deemed by the parties to have occurred within the Quinault Indian Reservation and any interpretation hereof shall be in accordance with the laws of the Quinault Indian Nation or applicable federal law. All actions arising under this Agreement or reasonably related to this Agreement shall be litigated in the Quinault Tribal Court. If the Nation must enforce its rights under this Agreement in court, Contractor shall be liable for reasonable attorney's fees and costs if the Nation is the prevailing party.

11.5. *Entire Agreement.* This Agreement constitutes the entire agreement between parties with respect to its subject matter, and it merges all prior and contemporaneous communications regarding such subject matter. It may not be modified except by a written agreement signed by duly authorized representatives of Contractor and the Nation.

IN WITNESS WHEREOF, the Nation and Contractor agree to the terms and conditions set forth in this Agreement as of the Effective Date, provided that: this Agreement will not be binding unless signed by a Quinault Business Committee Executive.

<b>CONTRACTOR</b>	<b>QUINAULT INDIAN NATION</b>
By: _____	Contract Officer: _____
Printed Name: _____	Division Director: _____
Title: _____	APPROVED AS TO FORM by Office of Attorney General: _____
Date: _____	Grants and Contracts: _____
	QBC Executive: _____

**SERVICE EXHIBIT A-# TO THE STANDARDIZED QUINAULT INDIAN NATION INDEPENDENT CONTRACTOR AGREEMENT**

This Service Exhibit A-## (“Service Exhibit”) to the Standardized Quinault Indian Nation Independent Contractor Agreement is entered into by and between Quinault Indian Nation (the “Nation”) and insert legal name of contractor (“Contractor”) on insert Work start date (“Service Exhibit Effective Date”) under the Standardized Quinault Indian Nation Independent Contractor Agreement between the parties with an Effective Date as of insert main agreement Effective Date (“Agreement”). Capitalized terms not otherwise defined in this Service Exhibit will have the same meaning as set forth in the Agreement.

**1. Description of the Services to be Performed by Contractor.**

Insert a detailed description of the Services to be performed.

**2. Timeline for Performance of the Services/Delivery of the Work.**

Contractor will complete and deliver all Services to the Nation, including providing all Work deliverables identified in the table below (each a “Deliverable”), in accordance with the following Schedule.

<b>Work Deliverable</b>	<b>Due Date</b>
A. “Deliverable 1”: Describe deliverable.	Insert date
B. “Deliverable 2”: Describe deliverable.	Insert date
C. “Deliverable 3”: Describe deliverable.	Insert date

**3. Payment.**

As complete and final consideration for the Services performed in accordance with this Service Exhibit (including all Work provided under this Service Exhibit and accepted by the Nation under Section 1.3 of the Agreement), the Nation will pay Contractor as follows:

At a rate of \$ \_\_.00 per hour, for a maximum of \_\_ hours, with a corresponding amount not to exceed \$ \_\_.00 US Dollars, on acceptance of the Work by the Nation pursuant to Section 1.3 of the Agreement.

**OR**

*[Use of the following language presumes Deliverables are defined per the table in Section 2 above]* A total of \$ \_\_.00 in the aggregate, on acceptance of each of the following Work Deliverable by the Nation pursuant to Section 1.3 of the Agreement, which shall be paid in the following installments:

<b>Work Deliverable/</b>	<b>Payment Amount</b>
A. Deliverable 1.	\$
B. Deliverable 2.	\$
C. Deliverable 3.	\$

**4. Service Exhibit Term.** This Service Exhibit is entered into by the parties as of the Service Exhibit Effective Date and will continue through date, unless terminated earlier as provided in the Agreement (“Service Exhibit Term”).

## QUINULT INDIAN NATION INDIAN PREFERENCE POLICY FOR CONTRACTS

**The following policy applies to the Contract to be awarded pursuant to this Request for Bid:**

- (a) (1) Preference is given to Native American Owned Businesses (NAOBs) for Contracts not using federal funds in the following order of preference:
- i. Members of the Quinault Indian Nation
  - ii. Spouses, parent of a Tribal member child, biological child born to an enrolled Quinault Tribal member, current legal guardian of a Tribal member dependent child (with a proper letter of temporary or permanent legal guardianship from a court), or a person in a domestic partner relationship with a Tribal member, provided that the couple lives in the same house and have children together.
  - iii. Other Natives/Indians, including Alaska Natives, Hawai'ian Natives and members of Canadian First Nations.
- (2) Preference is given to NAOBs for Contracts using federal funds in the following order of preference:
- i. Local Indians. (A Local Indian is any member of a federally recognized tribe who resides either within the exterior boundaries of the Quinault Indian Reservation or within 60 miles of the Reservation.
  - ii. Indians who are not Local Indians.
- (b) The Quinault Indian Nation Tribal Employment Rights Office (TERO) certifies NAOBs according to Quinault Indian Nation Title 97.
- (c) It is in the best interest of the Quinault Indian Nation to contract with NAOBs whenever practical. If more than one NAOB has submitted a bid or proposal that is within the cost differential table below, the same order of preference in subsection (a) above shall be applied.
- (d) If the lowest bid or price by a NAOB is within the cost differential in the table below, when compared with the lowest bid or price by a non-Indian Contractor, then the NAOB shall have the opportunity to match the overall lowest bid or price:

### PROCUREMENT VALUE COST DIFFERENTIAL

\$5,000.00 OR LESS	15%
\$5,001.00 OR MORE	10%

If there are two or more NAOBs who submitted bids within the cost differential allowing a match, the NAOB closest to the lowest bid will be provided the opportunity to match the bid. If he/she declines, then the NAOB with the next closest bid shall be offered the

opportunity to match the bid, and so on. If there are identical bids by NAOBs within the cost differential allowing a match, the Grants and Contracts Officer will flip a coin with the Contract Officer witnessing the coin flip to determine which of the NAOBs with identical bids can match the lowest bid.

- (e) If any portion of this Indian Preference policy is in conflict with applicable federal law, the applicable federal law will overrule the policy.
- (f) Every Employer with a Construction Contract, in the sum of \$10,000.00 or more, or more than one Contract in a 12-month period and the aggregate sum of those contracts is \$10,000.00 or more, shall pay a one-time fee of 1.75 percent of the total amount of each Contract. Such fee shall be paid by the Employer prior to commencing work On or Near the Reservation. However, where good cause is shown, the Manager may authorize a Construction Employer to pay said fee in installments over the course of the Contract.
- (g) Every other Employer, other than Construction Employers, with five or more Employees working on the Reservation, or with gross sales or income on the Reservation of \$10,000.00 or more shall pay a quarterly fee of 1.75 percent of the gross quarterly payroll for those Employees Engaged in Work on the Reservation, which shall be paid within 30 calendar days after the end of each quarter. This fee shall not apply to education, health, governmental or nonprofit Employers, nor to utilities franchised by the Quinault Indian Nation.

# Request for Taxpayer Identification Number and Certification

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

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

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

**OR**

Employer identification number									

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

## 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 on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### 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?** on page 2.*

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?* on page 2 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 Publication 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 28% 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 Part II instructions on page 3 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* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## 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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

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

**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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), 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 the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 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](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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

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

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

<sup>3</sup> You must show your individual name 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.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

\*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) 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.