

**POKAGON BAND OF POTAWATOMI INDIANS**

**REQUEST FOR PROPOSAL**

**Assessment of Department of Finance**

**Pokagon Band of Potawatomi Indians  
Purchasing Department  
26907 Potawatomi Trail  
Dowagiac, MI 49047  
(269) 462-4268  
michael.engen@pokagonband-nsn.gov**

## INSTRUCTIONS

### 1. Description.

Pursuant to this Request for Proposal (“RFP”), the Pokagon Band of Potawatomi Indians (“**Pokagon Band**”) seeks sealed proposals from individuals and legal entities to supply an assessment of its Department of Finance (“**Work**”) to the Pokagon Band Government Manager in accordance with the attached **Exhibit A - Statement of Work (“SOW”)**. This is not a financial audit or monitoring project.

The contact person for this RFP is Michael Engen (“**Contact Person**”). The Contact Person’s email is michael.engen@pokagonband-nsn.gov and telephone number is (269) 462-4268.

### 2. Contents.

Proposals must not exceed 20 single-sided pages, including the cover page and should be prepared on 8 ½ x 11-inch paper using at least 12-point font with 1-inch margins. Proposals must be in accordance with this RFP, including without limitation, addressing all requirements of the SOW. Proposals must certify that the signatory is legally authorized to commit the proposer to all terms and conditions of the proposal.

Each proposer (“Proposer”) must complete, sign and submit with the proposal the following forms, copies of which are affixed to this RFP:

- **Exhibit B – W-9 Form**
- **Exhibit C – Certification of Eligibility to Enter into a Transaction Paid for with Federal Funds**
- **Exhibit D – Acknowledgement of National Sex Offender Registry Check Form**

These exhibits are not part of the 20-page limit for the proposal.

Proposers are discouraged from including any information in a proposal that may be considered confidential or proprietary under applicable law. If a proposal must include such information, then a proposer must specifically designate the specific portions of the proposal that are confidential or proprietary. The Pokagon Band will treat such information as confidential, but neither the Pokagon Band nor any of its officials, employees or representatives shall be responsible for any release of such information.

### 3. Fee.

Proposals must state all amounts to be charged in connection with completing the Work and must state all expenses for which the proposer will seek reimbursement. Any discounts shall be incorporated as a reduction in the proposal price and not shown separately. The price as shown on the proposal shall be the price used in determining awards. Proposers are solely responsible for all costs and expenses which are incurred in connection with preparing and submitting a proposal.

4. Identity.

Proposals must state the legal name, address, and telephone of the Proposer and whether the Proposer is an individual or entity and, if an entity, the type of entity (corporation, limited liability company, partnership, etc.). Proposals must be signed above the typed or printed name and title of the signer, who must be authorized to bind the Proposer to the proposal.

5. Licenses.

Proposers must possess all necessary licenses and certifications and comply with all applicable legal requirements to perform the Work at the time of submission of a proposal. The failure to meet such requirements shall constitute grounds to reject a proposal.

6. Deadline.

Proposals must be received by the Contact Person by not later than 3:00pm on Friday, December 16<sup>th</sup>, 2022 (“Deadline”). The Contact Person will date, and time stamp each proposal. Each proposer is solely responsible for ensuring that a proposal is received by the Deadline. Telephone confirmation of receipt of the proposal may be made by calling the Contact Person.

7. Submission.

Proposals must be delivered by U.S. mail (first class, postage pre-paid), or by any private courier service to the Contact Person. Each Proposer must submit five (5) signed copies of the Proposal in one (1) sealed package, which must be clearly marked as “Assessment of Department of Finance” and addressed to:

**Pokagon Band of Potawatomi Indians**  
**Attn: Michael Engen**  
**26907 Potawatomi Trail**  
**Dowagiac, MI 49047**  
**michael.engen@pokagonband-nsn.gov**

8. Recording.

All proposals which are timely received shall be recorded. A public opening of proposals will not occur.

9. Clarification.

Proposers must examine this RFP and all related documents and judge all matters relating to the adequacy and accuracy of the same. Any inquiries, suggestions, or requests concerning interpretation, clarification or additional information regarding this RFP or any related documents (“Request”) must be made by calling the Contact Person not less than one (1) week prior to the Deadline.

In response to a Request, the Pokagon Band may issue a written addendum to this RFP, which shall be the only official method for providing interpretation, clarification, or additional information. Proposers are solely responsible for contacting the Contact Person to determine

whether any addenda have been issued.

Neither the Pokagon Band nor any of its officials, employees or representatives shall be responsible for any verbal response provided in connection with a Request. The Pokagon Band reserves the right to request additional information from a Proposer and to request a verbal presentation from a Proposer.

10. Irrevocable.

Any proposal may be withdrawn before the Deadline. Any proposal not timely withdrawn shall constitute an irrevocable offer for a period of 120 days to perform the Work in accordance with the SOW, which may be accepted by the Pokagon Band through issuance of a notice of award to the selected proposer.

Proposal modifications will be accepted only if received prior to the Deadline, in writing, properly signed by the authorized representative of the proposer. Proposal modifications shall be submitted in the same manner as a proposal but shall be clearly marked as "Modification to Proposal for Assessment of Department of Finance".

Any mathematical errors contained within a proposal shall be corrected by the Pokagon Band, including without limitation, misplaced decimal points or discrepancies between unit prices and extended prices, etc.

11. Evaluation.

The Pokagon Band will select the proposal that it determines to be most advantageous to the Pokagon Band, subject to applicable law. The Pokagon Band will determine whether a proposal meets the requirements of this RFP and, depending on the nature of the requirement, may eliminate a proposal for failure to comply with one or more of the requirements of this RFP.

12. Reserved.

The Pokagon Band reserves the right to: (a) select another proposer, if the Pokagon Band and the selected proposer are unable to finalize the Agreement on terms acceptable to the Pokagon Band; (b) waive any formalities, variances, deficiencies, or irregularities in any proposal or the manner of its submittal and award a contract; (c) reject all proposals; (d) abandon the project; and (e) resolicit other proposals for the project on such terms as the Pokagon Band deems appropriate.

This RFP does not create any obligation which is legally enforceable against the Pokagon Band or any Pokagon Band official, employee or representative.

13. Contract.

The Pokagon Band anticipates entering into a contract in connection with this RFP, which shall be in a form and substance substantially similar to **Exhibit E – Form Services Agreement ("Agreement")**, unless the Pokagon Band, in its sole discretion, agrees otherwise.

This RFP is not a contract offer, and any proposal submitted in response to this RFP shall not constitute a contract with the Pokagon Band. A contract between the Pokagon Band and a proposer

shall not be established until the Agreement has been duly authorized and approved by the Pokagon Band and the selected proposer.

14. Collusion.

Each Proposer represents that the proposer has not, directly or indirectly, divulged to, discussed or compared the proposal with any other proposer and has not colluded in any manner whatsoever with any other Proposer in connection with this proposal.

15. Compliance.

Proposers must comply with, and proposals are subject to, all applicable laws, rules, regulations, and standards in connection with the Work, including without limitation, all requirements which apply in connection with the Pokagon Band using any grant to fund the Work, whether in whole or part. By submitting a proposal, each Proposer acknowledges and agrees to all terms and conditions of this RFP.

**Exhibit A**  
**Statement of Work**

**Purpose:**

The Pokagon Band of Potawatomi Indians (“Pokagon Band”) is seeking an experienced individual or firm to conduct a comprehensive operational assessment (“Assessment”) of its Department of Finance (“Department”). The Assessment is intended to be a proactive, objective operations evaluation to understand what is working and what could be improved within the Department of Finance’s (“Department”) operations and management. The Assessment will assist the Pokagon Band with:

- Determining a “roadmap” to ensure that the Department proactively manages its critical functions in a way that supports a high-performing environment characterized by excellence and other core values of the Pokagon Band.
- Maximizing stewardship and transparency of public resources and assets through the Department.
- Ensuring the Department and the services it provides are aligned with best practices, growth of community services and programs, and technology.
- Enhancing employee engagement as it relates to the Department structure.

**A. Scope of Services**

The Pokagon Band is requesting each Proposal include:

1. An Assessment of the Department

- a. In creating the Assessment, the selected Proposer should review - but be not limited to – the current state of the following:
  - i) Departmental structure and reporting relationships
  - ii) Service delivery structure and activities within each functional area of the Department
  - iii) Workflow processes and workforce planning
  - iv) Existing technology and available technology
  - v) Department management and administrative policies and internal controls
  - vi) The Department’s relationships and collaboration with other departments, agencies, and units of government
  - vii) Availability and use of resources
  - viii) Stakeholder service level satisfaction
  - ix) Employee perceptions, understandings, and morale
  - x) Current performance measures within each functional area of the Department.
- b. The Assessment will make recommendations on – but be not limited to – the following:
  - i) The use of best management practices and industry standards to optimize organizational structure model, including centralization or decentralization of specific Finance functions
  - ii) Streamlining procedures and processes
  - iii) Staffing requirements by functional area, both current and future,

including specific benefits and outcomes with adding and/or reducing staff

- iv) Technology needs
  - v) Initiatives, goals and objectives of the Department and its individual functional areas
  - vi) The Department's service demands and quality of service delivery
  - vii) The efficiency and effectiveness of the Department's organization and operations relating to staffing, workload distribution, scheduling, productivity, technology, policy and supervisory structure
  - viii) Operations and/or functions that could be consolidated with other support departments such as Information Technologies and Human Resources
  - ix) Best principles and performance measures for the Department and its respective components
  - x) Training needed to maximize operations of a high-performing Department.
2. Implementation Plan

The selected Proposed should include a reasonably-projected plan for implementing the accepted recommendations in the final Assessment. The Pokagon Band understands the Implementation Plan will rely on the outcomes from the final Assessment. The Pokagon Band is requesting the Proposer submit a projected plan based on the Proposer's experience with similar projects so that it may estimate the length and cost of the entire project.

3. Timelines

The response to the RFP should include an estimated timeline for submitting the final Assessment and estimated timeline for completing the Implementation Plan. Each timeline should include estimated milestone activities, including submission of the deliverables listed below. The timelines should also describe any anticipated assistance from Pokagon Band personnel and leadership.

4. Fee/Costs

In addition to the items required to be provided in Section 3 of the Instructions above, the Proposal should also include the hourly rate of each project team member and the anticipated number of hours the project will take. The Proposer should provide the estimated costs for the Assessment and for the Implementation Plan separately.

5. Experience and References

The Proposer should demonstrate at least three (3) years of experience in performing local government assessment in finance and accounting functions. Experience with tribal government assessment is preferred.

- a. The Proposer should include the resumés of any personnel and contractors who will work on the project. The resumés shall not be included in the 20-page limit for the RFP response.
- b. The Proposer should submit at least (3) written references, with at least one (1) from a tribal government client if the Proposer claims experience with tribal

government assessment. Each reference should include a contact name, telephone number, and e-mail address.

6. Pokagon Band Preference Contractors and Women and Minority Businesses

In selecting a Proposer, the Pokagon Band will exercise preference selection under the Pokagon Band of Potawatomi Indians Employment and Contracting Preferences Code ("Code") located at [POKAGON BAND OF POTAWATOMI INDIANS \(pokagonband-nsn.gov\)](http://POKAGON_BAND_OF_POTAWATOMI_INDIANS.pokagonband-nsn.gov). The Pokagon Band also promotes the use of woman-or-minority-owned businesses. If a Proposer claims a preference under the Code or status as a woman or minority-owned business, then the Proposer must provide verification/certification to that effect.

**B. Deliverables**

In fulfillment of the Scope of Services above and the agreement between the selected Proposer and the Pokagon Band, the selected Proposer shall be expected to deliver the following:

1. Project Status Meetings

Personnel from the selected Proposer and the Pokagon Band will, as scheduled at a mutually agreed upon frequency, meet to discuss the scope of this project and the progress made by the Proposer in the performance of its obligations under the Agreement.

- a. To gain a robust understanding of the Department's operations, policies and management, the selected Proposer shall meet with, and interview select staff at all levels of the Pokagon Band. The Pokagon Band anticipates that the selected Proposer will meet a minimum of six (6) times with Band administration and department directors, with a minimum of three (3) working meetings to discuss project status.
- b. Proposers should provide, however, an estimate of the number of meetings needed with staff from each level of the Department based on prior studies that were similar in size and scope. If the selected Proposer requires additional meetings with staff for the best interest of the project, the Proposer must receive authorization from the Government Manager prior to scheduling these meetings.
- c. The Pokagon Band's Government Manager will monitor performance levels based on progress reviews and milestone reports, as specified in the proposal created by the selected Proposer.

2. Presentations

- a. The selected Proposer will be expected to deliver interim presentations to key groups when beneficial to the initiative.
- b. The selected Proposer will be expected to deliver the final Assessment and the final report for the Implementation Plan to the Pokagon Band's Government Manager, Finance Board, and Tribal Council in separate and/or combined meetings.



3. Reports

- a. The Proposer shall develop and produce a comprehensive final Assessment which shall contain an executive summary, methodology, findings, and recommendations.

Prior to submitting the final Assessment, the selected Proposer shall prepare a summary of its conclusions and discuss that summary with the Band's Government Manager. A draft report shall be created and submitted to the Band's Government Manager for review and the opportunity to provide feedback and further direction.

- b. After the final Assessment is presented, the selected Proposers shall submit to the Government Manager an Implementation Plan based on the accepted recommendations in the Assessment. Such a plan will consider and address impediments to implementing the recommendations, measures to address such obstacles, and alternative recommendations in case such impediments cannot be overcome.
- c. The selected Proposer shall provide an electronic version of all reports.



By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

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

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

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

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> <li>Corporation</li> </ul>	Corporation
<ul style="list-style-type: none"> <li>Individual</li> <li>Sole proprietorship, or</li> <li>Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.</li> </ul>	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> <li>LLC treated as a partnership for U.S. federal tax purposes,</li> <li>LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or</li> <li>LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.</li> </ul>	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> <li>Partnership</li> </ul>	Partnership
<ul style="list-style-type: none"> <li>Trust/estate</li> </ul>	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](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. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

## Part II. Certification

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

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

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

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

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

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<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*, earlier.

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

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

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](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 report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and 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.

Vendor to place on Company Letterhead

**Certification of Eligibility to Enter into a Transaction Paid for With Federal Funds**

A. The Contractor/Vendor signing below gives assurances to the Pokagon Band of Potawatomi Indians that it will comply with 2 CFR Part 180, as may be amended, and certifies to the best of its knowledge and belief that it, its principles, and its subcontractors for the covered transaction:

1. Are not presently excluded or disqualified from covered transactions by any federal department [2 CFR §180.335 (a)];
2. Have not within a three-year period preceding this Agreement been convicted of or had a civil judgment for [2 CFR §180.335 (b)] -
  - a. Commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction;
  - b. Violation of federal or state antitrust statutes, including those proscribing price fixing between competitors, allocation of customers between competitors, and bid rigging;
  - c. Commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or
  - d. Commission of any other offence indication a lack of business integrity or business honesty that seriously and directly affects the Vendor's present responsibility;
3. Are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state, local, or tribal) with commission of any of the offenses enumerated in Paragraph (2) above [2 CFR §180.335 (c)]; or
4. Have not within a three-year period preceding this Agreement had one or more public transactions (federal, state, local, or tribal) terminated for cause or by default [2 CFR §180.335 (d)].

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title of Authorized Representative

\_\_\_\_\_  
DUNS #

\_\_\_\_\_  
Contractor/Vendor Company Name



