

REQUEST FOR QUALIFICATIONS (RFQ)
RFP BID NUMBER: 2401-3237KS
CONSULTANT SERVICES FOR
DUAL TAXATION STRATEGIC COORDINATION FOR THE
NAVAJO NATION DIVISION OF ECONOMIC
DEVELOPMENT
February 12, 2024

1. GENERAL

The Navajo Nation Division of Economic Development is requesting a Request for Qualifications (RFQ) from qualified firms to provide a Dual Taxation Coordination Strategy service to lay out strategy working with the Division, Navajo Nation leadership, and AZ state delegation.

2. BACKGROUND

Dual taxation is an ongoing challenge for the Navajo Nation (NN). The Nation has organized several white papers and forums on this subject. The Division would like to pull all this information together, develop strategy working with Navajo President's Office, NN's Resources and Development Committee (RDC), and Arizona state delegation, to conduct strategic outreach to solve this ongoing challenge administratively and/or legislatively.

Challenges arise from the dual taxation faced by many of the businesses within the Navajo Nation. Dual taxation occurs when two different taxing jurisdictions tax the same transaction or income. On the Navajo Nation, this occurs when both a state and the Nation tax the same transaction. There is no dual taxation of income on the Navajo Nation. However, several of our taxes do overlap with the surrounding states' taxes. Federal taxes to apply to income and activities on the Navajo Nation in the same matter as outside of Navajo Nation.

Historically, we have successfully addressed dual taxation related to fuel through legislation or intergovernmental agreements. As a result, there is no dual taxation of fuel within the Navajo Nation, except for diesel sold in New Mexico portion of the Nation.

3. SCOPE OF WORK

- a. Coordination will include summarizing the current situation of dual taxation faced by businesses on the Navajo Nation, who pay taxes to both the Nation and surrounding states and propose feasible solutions to reduce or eliminate the tax burden.
- b. Also provide a strategy for implementing the preferred solution, including legal, financial, political, and administrative aspects, as well as potential impacts and benefits for the Nation and businesses.

- c. The consultant will be expected to conduct extensive research, data collection, stakeholder engagement, scenario analysis, and best practice review to support the development of the report.
- d. The consultant will work closely with the DED's Director, staff and elected officials throughout the project, and deliver a draft and final report within the agreed timeline and budget.
- e. The consultant will work with the Division Director to conduct this major initiative over a 6-month period beginning after the contract award.

4. RFQ PROCESS

- a. The full Request for Qualifications (RFQ) will be publicly advertised on the Navajo Nation Office of the Controller at www.nnooc.org, and Navajo Nation Division of Economic Development at www.navajoeconomy.com.
- b. **DUE DATE:** All RFQs must be received at the Navajo Nation Division of Economic Development, No Later than **4:00 P.M. (MST), February 23, 2024.**
- c. **MAILING ADDRESS:** P.O. Box 663, Window Rock, AZ 86515
- d. **PHYSICAL ADDRESS:** Karigan Professional Office Building, 100 Taylor Road, St. Michaels, AZ 86511.
- e. **INQUIRES:** Questions or clarification can be forwarded to Myron Rintala, mrrintala@navajo-nsn.gov. NOTE: Inquires should reference in its subject line "Dual Taxation Strategic Coordination Bid No. 2401-3237KS".
- f. **TOTAL OF 4 RFQ ARE REQUIRED:** A total of four copies and 1 Original RFQ (Total of 5 RFQs) must be delivered in a sealed envelope. The outside of the envelope should be clearly, if applicable, the offerors priority status under the Navajo Nation Business Opportunity Act, with the project name "BID # 2401-3237KS". It is the responsibility of the offeror to identify themselves as certified under the Navajo Business Opportunity Act. No electronic submittals. Late proposals will not be accepted.

5. RFQ PACKET REQUIREMENTS:

Each company shall provide information in the following format:

- a. Cover Letter (1 page) Signed by President/CEO/Partnerships
- b. Company credentials and resumes.
- c. Description of qualifications to meet scope of work and capacity requirements of the undertaking. This shall include the size of the business, office location from which the service is being performed, and a list of personnel.
- d. List of prior projects or similar experience to handle and conduct a strategic report.
- e. Provide Navajo Priority 1 or 2 Certification
- f. Provide Complete – Navajo Nation Certification Debarment, Suspension, and Contract Eligibility Form.

- g. Provide Certificate of Good Standing with Navajo Nation Business Regulatory Department.
- h. Provide current copy of signed IRS W-9 Form.
- i. Provide Certificate of Insurance

5. EVALUATION AND SCORING OF RFQ

| | Qualifying Point Criteria | Points |
|----|--|---------------|
| a. | Company credentials, qualifications, and resumes | 20 |
| b. | Description of qualifications and relevant experience | 20 |
| c. | A detailed description of how the report will be conducted to meet SOW. Content, Neatness, Organization Chart, Cover Letter. | 25 |
| d. | Prior projects or similar experience | 10 |
| e. | Experience working with legislative bodies of government and capability to conduct strategic outreach | 25 |
| | Total | 100 |

6. TERMS AND CONDITIONS

- a. The Term of this contract will be for a period of six (6) months from the date the Navajo Nation President signs.
- b. The Navajo Nation will not relinquish any of its sovereignty rights. The Navajo Nation, but limited to, sovereign immunity or official immunity and it is expressly agreed that the Navajo Nation retains such privileges.
- c. The Navajo Nation is a sovereign government and all contracts entered because of the RFQ shall comply with the Navajo Nation Law, Rules and Regulations, includes the Navajo Preference in Employment Act- and applicable Federal Laws, Rules and Regulations.

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

| | | | |
|--|--|---|---|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. | | | |
| 2 Business name/disregarded entity name, if different from above | | | |
| 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. | | | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): |
| <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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. | | | <input type="checkbox"/> Trust/estate Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small> |
| 5 Address (number, street, and apt. or suite no.) See instructions. | | Requester's name and address (optional) | |
| 6 City, state, and ZIP code | | | |
| 7 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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | | |
|---|--|--|---|---|---|---|--|--|--|--|
| Social security number | | | | | | | | | | |
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| or | | | | | | | | | | |
| Employer identification number | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> </tr> </table> | | | | | | | | | | |
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Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here

Signature of U.S. person ►

Date ►

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

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

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

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

Applicant Name

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

Applicant Address

Title of individual signing on Applicant's behalf

Applicant Address

Signature of individual signing on Applicant's behalf

Applicant Address

Date