



**Nez Perce Tribe**

**Nimiipuu Energy, LLC**

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## **REQUEST FOR PROPOSAL**

**Accounting and Tax Advisory Services for Nimiipuu Energy**

**Released: 18 April 2025**

**Bids Due: 4 May 2025**

## 1. Project Overview

The Nez Perce Tribe is a federally recognized tribe headquartered in Lapwai, Idaho, with a Reservation that spans about 770,000 acres. Nimiipuu Energy LLC is a wholly owned subsidiary of the Nez Perce Tribe, established in 2022 to lead the Tribe's renewable energy initiatives. This effort is part of the Tribe's broader commitment to environmental stewardship, cultural preservation, and sustainable development. With a strong foundation in protecting the ecosystems of the Snake and Columbia River Basins, the Nez Perce Tribe has long focused on restoring salmon and other anadromous fish populations, aligning energy development with its cultural and environmental values.

Nimiipuu Energy is dedicated to transforming the Tribe's energy landscape by replacing outdated, exploitative energy systems with innovative, fish-friendly alternatives. This mission is deeply connected to the Tribe's efforts to mitigate the impacts of the four lower Snake River dams and advance energy solutions that prioritize both the well-being of the Tribe and the environment.

Since its establishment, Nimiipuu Energy has made significant strides in developing sustainable energy infrastructure across tribal lands. Key initiatives have included the installation of solar generation and energy storage systems on tribal buildings, community centers, and homes. These projects have installed approximately 1.6 MW of solar capacity, trained tribal members in energy technologies, and delivered tangible benefits, including reductions in energy costs for over fifty tribal households and facilities.

The Nez Perce Tribe is seeking proposals from qualified firms or organizations to support Nimiipuu Energy LLC with energy planning and implementation efforts.

Please note that this RFP is part of a broader suite of planning efforts related to the Nez Perce Tribe's clean energy strategy. Applicants are encouraged to review and consider submitting proposals to other related RFPs issued by the Nez Perce Tribe, available at [nezperce.org/current-projects](https://nezperce.org/current-projects). While each RFP addresses distinct aspects of the Tribe's clean energy goals, collaboration between selected contractors may be necessary. Proposals should primarily focus on the tasks outlined in this RFP while maintaining flexibility for potential coordination with other contractors.

## 2. Scope of Work

The selected organization will be responsible the services described in **Attachment A**

### **3. Duration of Services**

All work must be initiated immediately, with a preliminary deliverable and full invoicing due by June 30, 2025. Activity may extend beyond June 30, 2025 to complete the full scope of work. See the specific project SOW for more details.

### **4. Proposal Requirements**

Interested firms must submit a proposal that includes the following:

#### **4.1 Firm Overview and Qualifications**

- Provide a title page that includes the Contractors' name, address, telephone number, email address, name of contact person and date of submission.
- Provide a profile of the contractor and statement of the Contractor's experience as it relates to the stated Scope of Work included in Attachment A. Please include experience with Tribal or public sector clients, pertinent case studies or references from comparable projects, and a list of key personnel to work on the project and their relevant qualifications.
- Provide a statement concerning the Contractor Entity's ability to devote sufficient time and resources to this type of work in relation to existing or anticipated assignments of the Contractor.
- Provide a statement regarding any potential conflict of interest issues the Contractor might have or encounter in providing these services to the Nez Perce Tribe.
- A list of three references from past clients or collaborators

#### **4.2 Proposed Approach**

- Provide a clear description of the Contractor's anticipated approach for providing these services including a detailed timeline to complete initial deliverables by the deadlines.

#### **4.3 Cost Proposal**

- Provide a detailed statement of any and all costs for providing these services. This statement must include proposed hourly rates for all persons employed by or contracting with the Contractor to provide the work described herein, as well as rates for travel and other expenses when travel is necessary. Breakdown of hours and costs by task or phase.

## **5. Proposal Evaluation**

### **5.1 Scoring and Evaluation Factors**

A selection committee will evaluate all proposals using the criteria listed below. The objective is to choose the entity capable of providing reliable and effective services within a reasonable budget.

The evaluation will be based on the following criteria:

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed
2. Reasonableness of overall time estimates as well as the time estimates for each major section of the work to be performed
3. Size and structure of Contractor entity and ability to maintain continuity of work
4. Qualifications and experience of Contractor Entity and assigned staff
5. Indian Preference
6. Cost

### **5.2 Virtual Discussion Sessions**

One or more Contractor Entity who have scored well on the evaluation may be invited by the Tribe, without cost to the Tribe, to a discussion with the evaluation committee to provide the Offeror the opportunity to demonstrate its services, to discuss its approach/methodologies, implementation process, schedule, staffing and other applicable professional services. The Discussion Session will be informal, as the Tribe is not interested in a sales presentation by Offeror but rather an interactive discussion with the Tribe; it is important that those key personnel identified by the Contractor entity to be assigned to the project will fully participate in the presentation and discuss.

### **5.3 Final Selection**

- The Tribe reserves the right to reject any or all proposals, to waive any minor informalities or irregularities contained in any proposal, and to accept any proposal deemed to be in the best interest of the Tribe.
- The Tribe reserves the right to request any respondent clarify its proposal or to supply any additional material deemed necessary to assist in the evaluation of the proposal.

- The Tribe reserves the right to change the RFP schedule or issue amendments to the RFP at any time. The Tribe also reserves the right to cancel or reissue the RFP. All such addenda will become part of the RFP.
- The respondent, by submitting a response to this RFP, waives all rights to protest or seek any legal remedies whatsoever regarding any aspect of this RFP.
- Submission of a proposal will signify the Contractor Entity's agreement that its proposal and the content thereof are valid for 30 days following the proposal response deadline unless otherwise agreed to in writing by both parties. The proposal may become part of the Contract negotiated between the Nez Perce Tribe and the successful Contractor Entity.
- The contract resulting from acceptance of a submittal by the Tribe shall be in a form supplied by the Tribe and shall reflect the specifications in this RFP. The Tribe reserves the right to negotiate with the selected respondent(s) the exact terms and conditions of the contract or agreement.
- The Tribe shall not be responsible for any costs incurred by any respondent in preparing, submitting, or presenting its response to the RFP.

## **6. Proposal Submittal and Point of Contact**

Please submit proposals as a single PDF document to:

Catherine Ryczek

DOE Energy Innovator Fellow at the Nez Perce Tribe

Via mail: PO Box 365, Lapwai ID 83540

Via email: [catheriner@nezperce.org](mailto:catheriner@nezperce.org)

**All proposals are due no later than 4 May 2025 by 6 pm PDT.** All proposals and accompanying documentation will become the property of the Tribe and will not be returned. The Contractor Entity accepts all risk of late delivery of emailed proposals regardless of fault.

Contact Catherine Ryczek at 208-621-4736 or [catheriner@nezperce.org](mailto:catheriner@nezperce.org) with questions or for additional information.

# **Attachment A - Scope of Work**

## **Accounting and Tax Advisory Services for Nimiipuu Energy**

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### **I. Overview**

The selected firm will provide accounting and tax advisory services related to clean energy development. They will support Nimiipuu Energy in understanding and optimizing federal and state tax incentives, structuring compliant accounting systems, and addressing the unique tax and financial considerations associated with a tribal-owned business.

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### **II. Scope of Services**

The selected firm will provide expertise in the following areas:

#### **A. Tax Incentives and Structuring**

- Assess project by project eligibility for renewable energy tax incentives, including the Investment Tax Credit (ITC), Production Tax Credit (PTC), direct pay mechanisms, and energy community or domestic content bonus credits.
- Assist in documenting compliance with Inflation Reduction Act provisions, domestic content rules, and prevailing wage/apprenticeship standards where applicable.
- Provide guidance on legal and financial structuring to maximize tax benefits while ensuring compliance with tribal ownership and grant requirements.
- Advise on third-party ownership models, tax equity financing, and implications for power purchase agreements (PPAs).
- Assist in identifying and preparing any required filings, forms, or supporting documentation.

#### **B. Organizational Tax Strategy**

- Evaluate Nimiipuu Energy's tax obligations as a tribally owned LLC, including its relationship to the Nez Perce Tribe's tax-exempt status.
- Clarify applicable federal, state, and tribal tax reporting requirements and any exemptions that may apply when operating within and beyond Indian Country.
- Recommend strategies to ensure compliance while supporting long-term financial sustainability and growth.

### **C. Accounting System Design and Support**

- Review and refine internal accounting procedures for billing customers, processing PPAs, and managing project revenues and expenses.
  - Provide guidance on grant and loan reporting implications for accounting and financial systems.
  - Identify appropriate accounting tools or systems to support early-stage utility and business operations.
  - Offer support for implementation, as appropriate.
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### **III. Deliverables**

At a minimum, the firm will provide:

#### **By June 30, 2025:**

- A memo documenting participation in kick-off meeting with Nez Perce Tribe, Nimiipuu Energy, and other stakeholders, summarizing key takeaways
- A list of templates, tools, or guidance documents to support immediate internal use.
- Timeline and milestones for completing the remainder of the scope of work.

#### **By June 30, 2026:**

- A written summary report that includes tax credit eligibility, tax and financial structuring recommendations, and draft accounting protocols or procedures.
- Ongoing advisory support for project development, financial planning, or deeper analysis related to evolving solar and energy deployment efforts.
- Participation in periodic virtual or in-person discussions with Nimiipuu Energy staff.