

BRYAN INDEPENDENT SCHOOL DISTRICT
REQUEST FOR PROPOSAL #16-3706
ANNUAL FINANCIAL AUDIT

REQUEST FOR PROPOSAL
ANNUAL FINANCIAL AUDIT
BRYAN INDEPENDENT SCHOOL DISTRICT

The Bryan Independent School District (Bryan ISD) is requesting proposals from public accounting firms to perform the annual audit for fiscal year ending August 31, 2016.

I. **BACKGROUND INFORMATION**

Auditing requirements for Texas' public school districts are contained in the *Texas Education Agency Financial Accountability System Resource Guide*, which is the authoritative document adopted by reference as a rule of the State Board of Education, through Title 19, Texas Administrative Code, Section 109.61.

Information about Bryan ISD that will assist in the preparation of the proposal is as follows:

- A membership of approximately 16,000+ in grades pre-kindergarten through 12; 25 campuses, including 3 high schools, 4 middle schools, 16 elementary schools and 3 alternative campuses.
- A 2015-2016 general fund budget of approximately \$128 million.
- Received financial assistance from several special revenue programs. For the fiscal year ending August 31, 2015 special revenue programs amounted to \$14 million.
- The Food Service Department operates as an Enterprise Fund.
- The District is self-funded for both health insurance (Group Benefits Risk Pool) and Workers Compensation, which are accounted for using internal services funds.
- Internal Service Fund are also used to account for a print shop and internal transportation services.
- The District is currently beginning in the school construction from the 2015 bond issue.
- Investments are currently in investment pools, certificates of deposits, U.S. government securities, and Municipal Bonds.
- Property Tax collections are contracted out to the county tax office.
- The finance department is comprised of several professional administrative staff including the Asst. Supt of Business Services, Director of Financial Services, Assistant Business Manager, District Accountant, Purchasing Coordinator, and Finance Supervisor.

II. **TIMELINE**

Advertisement	January 26, 2016 & February 1, 2016
Posted to Website	January 26, 2016
Last Day to Submit Questions	February 5, 2016 5:00 PM
Q & A Posted to Website	February 10, 2016 5:00 PM
RFP Due	February 17, 2016 by 2:00 PM
RFP Opening, TESC Room 208	February 17, 2016 2:00 PM
Board Approval	March 21, 2016 6:00 PM

A. **Purpose of the Audit**

The purpose of the Request for Proposal is to obtain the services of a public accounting firm for the annual audit for fiscal year 2016. The organization-wide audit will encompass the general purpose financial statements, combining statements and other schedules for Bryan ISD for the

fiscal year ending August 31, 2016, as well as an annual report of the Group Benefits Risk Pool. The audit is to be performed in accordance with generally accepted government auditing standards contained in the *Texas Education Agency Financial Accountability System Resource Guide*.

The financial statement audit is to determine whether (1) the financial statements present fairly the financial position, results of operations, and cash flows or changes in financial positions in accordance with generally accepted accounting principles, and (2) whether Bryan ISD has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. The financial related audit will also include determining whether (1) financial reports and related items are fairly presented, (2) financial information is presented in accordance with established or stated criteria, and (3) the school district has adhered to specific financial compliance requirements.

As part of the audit of the general purpose financial statements, the annual audit will also include obtaining an understanding of the school district's internal control and reporting any reportable conditions relating to the internal control systems coming to the attention of the auditors. To comply with Office of Management and Budget Circular A-133, a study and evaluation of the internal control structure will include internal accounting and administrative controls for major federal financial assistance programs, in accordance with standards for risk assessment for major federal financial assistance. Any material weakness noted during the study and evaluation of internal accounting and administrative controls and other kinds of non-compliance and questioned costs will be reported in accordance with the Single Audit Act.

Additionally, the audit will include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

B. Independent Auditor

The proposer must demonstrate the capability to perform the annual audit in accordance with generally accepted government auditing standards and State Board of Education auditing rules. Public accounting firms that have performed annual audits for similar entities are encouraged to file a proposal.

C. Term of the Audit Engagement

The contract for audit services based upon Board of Trustees approval of the proposal will be for the fiscal year ending August 31, 2016. Bryan ISD may request extension of this agreement, following satisfactory delivery of the services specified in the proposal and engagement letter, and Board of Trustee approval. If satisfactory performance of the August 31, 2016 audit is anticipated, the option to renew for an additional 2-year extension may be requested, with 2 options for this renewal (2016 - 2018 and 2018 - 2020).

D. Dispute Resolution

Disputes concerning the terms of contracted services that cannot be resolved will be brought before an independent mediation center, whose decision will be binding upon both parties.

II. PROPOSAL CONTENT

A. Cover Letter

See conditions for submission of proposal in Section III.

B. Technical Component

To describe clearly the public accounting firm's understanding of the work to be done, the proposer will:

1. Provide a definition of the term "generally accepted government auditing standards" with clear distinctions between these standards and generally accepted auditing standards for nongovernmental engagements;
2. Explain the proposer's approaches to performing an annual audit, including the methodology, nature, timing and extent of audit procedures to be performed;
3. Describe how the approach to performing the audit would be affected if this were a multi-year contract; and
4. Make a statement concerning the independence of the proposer, including direct and indirect financial interest, and the relationship of the proposed audit team to employees of the district and any of the board members.

B. Management Component

The proposer will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in the Request for Proposal. To meet this requirement:

1. Provide the name of the external quality control review organization of which the proposer is a member and the proposer's length of membership. Also, state the review organization's planned frequency of peer reviews;
2. State whether the firm has received a peer review and whether in the most recent review an unqualified report was issued;
3. State whether the proposer is a national, regional, or local public accounting firm;
4. Provide evidence that the proposer has experience in performing school district or government audits. List current and past audit clients along with the names and telephone numbers of contact persons and number of years audit services were provided. State the average daily attendance of the public schools on the list;
5. State whether the proposer is currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and/or licensing boards of other states;
6. State the size and structure of the firm, including audit staff positions;
7. Describe the proposed audit team, in terms of job positions in the firm;
8. List names of staff member(s) who will direct the overall audit throughout the duration of the engagement as well as those staff members who will be responsible for planning, directing, and conducting substantial portions of the fieldwork or reporting on this audit engagement. Include the educational background of all staff members named and professional licenses held;
9. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last two years;
10. Provide the names and qualifications of any outside specialists and/or consultants that will assist the proposer's staff members;
11. Describe staff rotation plans for audit team members if this is to be a multi-year contract;
12. Describe the level of assistance that will be expected from the Bryan ISD personnel.
13. Provide evidence of the ability to comply with the requirements in Section II and VI of the Request for Proposal.

C. Task/Activity Plan

The proposer will specify budgeted hours, timelines and sequences for audit procedures, and names of staff to be assigned.

D. Estimated Fees

Below state the estimated fees for the annual audit for fiscal year ending August 31, 2016. Also state estimated fees for the subsequent two years, under current existing conditions, if Bryan ISD were to request an extension of the contract.

- | | | | |
|----|------------------|---------|-------------|
| 1. | 2016 Fiscal Year | \$_____ | (Estimated) |
| 2. | 2017 Fiscal Year | \$_____ | (Estimated) |
| 3. | 2018 Fiscal Year | \$_____ | (Estimated) |
| 4. | 2019 Fiscal Year | \$_____ | (Estimated) |
| 5. | 2020 Fiscal Year | \$_____ | (Estimated) |

Bryan ISD will pay audit fees as agreed upon in the engagement letter.

E. Evaluation

Criteria used to evaluate the proposer's methodologies, products, and services are shown in Attachment A.

III. CONDITIONS FOR SUBMISSION OF PROPOSALS

All proposals in response to this request must meet the following conditions to be considered:

- A. Proposal must include a cover letter clearly stating the name of the firm and the name, address, telephone number and email address of the proposer's representative;
- B. Proposal must address each of the audit requirements as stated in this Request for Proposal and be submitted in the order of request with corresponding numbers indicated, such as III, B;
- C. Bryan ISD reserves the right to reject any and all proposals, and to negotiate portions thereof. Proposals that address only part of the requirements contained in this Request for Proposal will not be considered;
- D. Bryan ISD reserves the right to select any proposal, considering the quoted estimated fee and other factors;
- E. The proposer shall furnish such additional information that Bryan ISD may reasonably require;
- F. Bryan ISD will not be liable for any cost incurred in the preparation of proposals; and
- G. Bryan ISD may ask proposers to send a representative for an oral interview prior to Board of Trustee approval of a proposal. Bryan ISD will not be liable for the costs incurred by the proposer in connection with such interview(s).
- H. Bryan ISD and interested accounting firms may enter into discussion and revisions of proposal, as necessary. Discussions/negotiations may be conducted with interested accounting firms who are deemed to be within the final competitive range; however, Bryan ISD reserves the right to award a contract without discussions/negotiations. The best and final proposal may be required as early as 24 hours after completion of negotiations/discussions.

- I. Qualifications must be signed by an individual authorized to contractually bind their firm when submitting the Qualifications. Failure to sign the Qualifications will be considered as a “mistake in Qualifications”, and the Qualifications will be rejected as “non-responsive”.
- J. By submitting a proposal, the interested accounting firm affirms that its company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other bidder and that the contents of this proposal as to prices, terms or conditions have not been communicated by the undersigned or by any employee or agent to any other person or firm engaged in this type of business prior to the official opening of this proposal.
- K. Upon notification of potential selections for award, the person or entity submitting this proposal must give notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in this conviction of a felony (this requirement does not apply to a publicly held corporation).
- L. In the event that any one or more of the provisions contained in this Request for Proposal (or resulting purchase order) shall be held by a court of competent jurisdiction to be invalid, illegal or unenforceable, such provisions shall not affect any other provision hereof, and this Request for Proposal (or any resulting purchase order) shall be construed as if the invalid, illegal or unenforceable provision(s) had never been contained herein.

IV. PROCEDURES FOR SUBMITTING PROPOSALS

A. Delivery - Mail

Responses to the Request for Proposal should be addressed to:

Ms. Melissa Martin, Purchasing & Document Coordinator
 Bryan Independent School District
 101 North Texas Avenue
 Bryan TX 77803

Proposals must be received no later than 2:00 pm., February 17, 2016, at which time only the proposer’s company name will be publicly read in Room 208 of the Travis Education Support Center, 101 North Texas Avenue, Bryan, Texas.

B. Number of Copies of Proposal

Submit five (5) copies of the proposal and one (1) electronic copy on USB or CD. The proposals are to be bound and sealed and clearly marked: “Request for Proposal #16-3706 – Annual Financial Audit.” Please include your USB or CD copy in the sealed package with the five (5) copies.

V. ASSISTANCE TO PROPOSERS

Any person wishing to obtain additional information about the Request for Proposal or about the operations of the Bryan ISD may contact Mr. Kevin Beesaw, CPA, Director of Financial Services, at 979-209-1014, or email kevin.beesaw@bryanisd.org.

VI. STATEMENT OF REQUIREMENTS

It is anticipated that the independent auditor will provide a camera ready copy of the comprehensive annual financial report that meets the requirements of *Texas Education Agency (TEA) Financial Accountability System Resource Guide*, separately issued Single Audit Report including the Schedule of Expenditures of Federal Awards, draft financial statements prepared on modified accrual basis, draft financial statements and notes to the financial statements prepared in accordance with all required GASB statements including, but not limited to GASB Statement No. 34 (GASB 34), SF-SAC Data Collection Form.

The auditor will prepare the annual financial report of the Group Benefits Risk Pool. (This financial data is also a part of the District's annual financial report.)

Bryan ISD will review draft materials including financial statements on modified accrual basis and in accordance with all required GASB statements including, but not limited to GASB 34; the Management's Discussion and Analysis (MD&A); the PDF copy to TEA; prior to input of the audit information on the TEA website by the auditor.

The following is a projected timeline for the financial statements:

- **May 2016**
Planning meeting to determine schedules to be prepared by the District and a timeline for those schedules and/or reports in order to accommodate the remainder of the timeline.
- **July 2016**
Anticipated start of interim field work
- **November 21, 2016**
Preliminary financials in accordance with GASB 34 and Single Audit Report is ready for review with the District Personnel
- **November 28 – December 2, 2016**
Auditor meets with District Finance Committee
- **December 12, 2016**
The independent auditor will present both the annual financial report of the District and Group Benefits Risk Pool to the Board of Trustees.
- **January 2017**
Required data feeds are submitted to the required agencies. The auditor will prepare and submit the Data Collection Form to Auditors of State, Local, Governments and Nonprofit Organizations.

VII. BOARD OF TRUSTEE APPROVAL

It is anticipated that a recommendation will be brought to the Bryan ISD Board of Trustees in March of 2016, barring a decision to reject all proposals submitted. It is anticipated that the Board of Trustees will award a one-year contract initially and upon satisfactory completion, may offer an extension as specified in Section I, C (Term of Audit Engagement).

VIII. OTHER INFORMATION

1. Normal business hours are Monday through Thursday, 8:00 am to 5:00 pm and Friday, 8:00 am to 4:00 pm. The building and offices will be available after business hours and weekends if needed. If Bryan ISD personnel will be needed for assistance at times other than normal business hours, it should be scheduled in advance.
2. Adequate work-space and basic office equipment will be made available for onsite work.
3. Access to the general ledger through the District software can be made available upon request to assist the auditors in making information available. Access to the software will be limited to query and reports only. No modification to District records will be permitted based on the security assigned.

Attachment A

EVALUATION WORKSHEET

This worksheet is to be used to document the school district's evaluation of the proposer's qualifications. Points within the ranges specified are to be assigned to the below-listed criteria as a means for quantifying the relative strengths and weaknesses of the various proposals.

In the event that oral interviews are necessary to break a tie or for making final clarification in the evaluation process, additional points may be awarded. **It should be understood that while the total score is a significant factor, the requester of the services reserves the right to consider other factors in making a final selection.**

PROFESSIONAL QUALIFICATIONS

The evaluation of professional qualifications of the proposers will be based on the following criteria.

I. Mandatory Criteria

Proposals will not be considered for further evaluation unless there is compliance with all of the following criteria. The proposer:

- A. Must submit a proposal meeting all of the requirements of the Request for Proposal.
- B. Must be an independent auditor properly licensed for public practice.
- C. Must meet the independence standards of Government Auditing Standards, 2011 Revision, United States General Accounting Office (GAO).
- D. Must not have a record of substandard work.

II. Technical Criteria

POINTS

Proposals which have met each of the criteria in Section I above will be evaluated on the following criteria:

- A. Technical experience of the firm/auditors:
 - 1. Auditing experience in Texas public schools (0-15)
 - 2. Auditing experience in other government entities (0-5)

- B. Characteristics of the staff, including consultants, to be assigned to the Audit:
 - 1. Size and structure of the firm, including audit staff positions (0-10)
 - 2. Qualifications of supervisory personnel, consultants, and the field audit team (0-20)
 - Education, including continuing education courses taken during the past two years
 - Years and types of experience

3.	General direction and supervision to be exercised over the audit team by the firm's management personnel	(0-15)
C.	Clear understanding of the work to be performed:	
1.	Comprehensiveness of the audit work plan	(0-10)
2.	Realistic time estimates of each major segment of the work plan, and	
	• the estimated number of hours for each staff level including consultants assigned	(0-10)
	Total Possible Technical Points	85
III.	<u>Cost Criteria</u>	
	Cost of the Audit	(0-15)
	Total Possible Technical and Cost Points	100
IV.	Oral Interview (If Necessary)	
	Interview Points Awarded	(0-15)
	Total Points	15

FELONY CONVICTION NOTIFICATION

State of Texas Legislative Senate Bill No. 1, Section 44.034, Notification of Criminal History, Subsection (1), states "a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony."

Subsection (b) states "a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract." This Notice Is Not Required of a Publicly-Held Corporation.

I, the undersigned agent for the firm named below, certify that the information concerning notification of felony convictions has been reviewed by me and the following information furnished is true to the best of my knowledge.

Vendor's Name:

Authorized Company Official's Name (Printed):

A. My firm is a publicly-held corporation, therefore, this reporting requirement is not applicable.

Signature of Company Official:

B. My firm is not owned or operated by anyone who has been convicted of a felony:

Signature of Company Official:

C. My firm is owned or operated by the following individual(s) who has/have been convicted of a felony (describe felony conduct):

The undersigned affirms that they are duly authorized to execute this contract, that this company, corporation, firm, partnership or individual has not prepared this bid in collusion with any terms or conditions of said bid have not been communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the official opening of this bid.

(PLEASE PRINT OR TYPE)

COMPANY: _____

ADDRESS: _____

CITY, STATE, ZIP CODE _____

TELEPHONE NO. () _____ FAX NO. () _____

SIGNATURE: _____

Print Name: _____

TITLE: _____

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 Check this box if you are filing an update to a previously filed questionnaire.

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information in this section is being disclosed.

Name of Officer

This section (item 3 including subparts A, B, C, & D) must be completed for each officer with whom the vendor has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

Yes No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more?

Yes No

D. Describe each employment or business and family relationship with the local government officer named in this section.

4

Signature of vendor doing business with the governmental entity

Date

**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion –
Lower Tier Covered Transactions**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989, *Federal Register* (pages 4722-4733).

(before completing certification, read attached instructions.)

- (1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Organization Name

PR/Award Number or Project Number

Name and Title of Authorized Representative

Signature

Date

Instructions For Suspension/Debarment Certification Statement:

1. By signing and dating the certification statement, the bidder certifies that neither it nor any of its principals (e.g., key employees) has been proposed for debarment, debarred or suspended by a federal agency on the date signed.
2. The prospective bidder shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective bidder learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
3. Federal and State penalties exist for vendors and districts that knowingly enter into contracts with suspended / debarred person.

Statement of Non-Collusion and Non-Discrimination

My signature certifies that the accompanying bid:

1. Is not the result of, or affected by an unlawful act of collusion with another person or company engaged in the same line of business or commerce, or any act of fraud punishable under current local, state, and/or federal ordinances, statutes, regulations, and/or policies. Furthermore, I understand that fraud and unlawful collusion are crimes under Federal Law, and can result in fines, prison sentences, and civil damage awards.
2. During the performance of any contracted awarded, the Seller will not discriminate against any employee or applicant for employment because of race, religion, color, sex, or national origin, or handicaps, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operations of the Seller. The Seller agrees to post in conspicuous places, available to employees and applicants for employment, notice setting forth the provisions of this non-discrimination clause.
3. The Seller, in all solicitations and advertisements for employees placed by, or on behalf of, the Seller, will state that such Seller is an equal opportunity employer.
4. Notices, advertisements, and solicitations placed in accordance with Federal Law, rule, or regulation, shall be deemed sufficient for the purpose of meeting the requirements of this section.
5. The Seller shall include the provisions of the foregoing paragraphs 2, 3, and 4 in every subcontract or purchase order over \$10,000.00 so that the provisions will be binding upon each subcontractor or vendor.

I hereby certify that I am authorized to sign as a Representative for the Seller:

Name of Seller _____

Address: _____

City/State/Zip: _____

Signature: _____

Name (Print): _____

Title: _____

Date: _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <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) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is 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									

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

Employer identification number									

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.

Sign Here	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. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

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.