

**REQUEST FOR QUALIFICATIONS
RFQ 17-011 EXTERNAL AUDITOR**

REQUEST FOR: Proposal for Annual Audits for
School Year Ending August 31, 2017 and
August 31, 2018

DUE DATE: Tuesday, May 9, 2017
2:00 pm

The South Texas Independent School District (STISD) is requesting proposals for the above mention services. Sealed proposals will be received by the above mention due date at the STISD Business Office, 100 Med High Drive, Mercedes, TX 78570.

Interested proposers may obtain specifications information by contacting Marissa Vaiz, Purchasing Agent, 100 Med High Drive, Mercedes, TX 78570, telephone (956) 565-2454 **or by accessing our website at: www.stisd.net**

Marla Knaub
Assistant Superintendent for Finance
South Texas ISD

SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT

RFQ 17-011 EXTERNAL AUDITOR

REQUEST FOR PROPOSALS ANNUAL FINANCIAL AND COMPLIANCE AUDITS

The South Texas Independent School District (STISD) is requesting proposals from public accounting firms to perform the annual audits for fiscal years ending August 31, 2017 and August 31, 2018.

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.

South Texas Independent School District has a membership of 3,872 students in grades 7 through 12, on six campuses. The 2015-16 budget was \$61,144,127.00 The school district expended federal financial assistance for several programs including: National School Breakfast and Lunch Program, ESEA Title I Part A - Improving Basic Programs, ESEA Title I Part C - Education of Migratory Children, ESEA Title II Part A - Teacher and Principal Training and Recruiting, Career and Technical Education Basic Grant, and other Federal Grant Programs, as well as state grants.

A. Purpose of the Audits and Agreed upon Procedures

1. The purpose of the request for proposals is to obtain the services of a public accounting firm for the annual audits for fiscal years end August 31, 2017 and August 31, 2018. The organization-wide audit will encompass the general purpose financial statements, combining statements and other schedules for the South Texas Independent School District for the fiscal years ending August 31, 2017 and 2018. 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 the South Texas Independent School District 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 a 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 internal control 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 noncompliance 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 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, 2017 and August 31, 2018. The South Texas Independent School District may request to extend this agreement for three additional one-year terms, following satisfactory delivery of the services specified in the proposal and engagement letter.

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 multiyear 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.

C. 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 qualifications. 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/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 and provide a statement, if necessary, if you have been late in performing and completing this type of requested audit.
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. Describe the proposed audit team, in terms of job positions in the firm;
7. 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;
8. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last two years;
9. Provide the names and qualifications of any needed outside specialists and consultants that will assist the proposer's staff members;

10. Describe staff rotation plans for audit team members if this is to be a multiyear contract;
 11. Describe the level of assistance that will be expected from South Texas ISD personnel; and
 12. Provide evidence of the ability to comply with the requirements in Sections II and VI of the request for qualifications.
- D. Task/Activity Plan
The proposer will specify budgeted hours, timelines and sequence for audit procedures, and names of staff to be assigned.
- E. Evaluation
Criteria used to evaluate the proposer's methodologies, products, and services are shown in Attachment A.
- F. Proposed Fees
Proposed fees shall be submitted on the Proposal Fee Form attached herein.

III. CONDITIONS FOR SUBMISSIONS OF PROPOSAL

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, and telephone number of the proposer's representative;
- B. Proposal must address each of the audit requirements as stated in this request for qualifications;
- C. The South Texas Independent School District 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 qualifications will not be considered;
- D. The South Texas Independent School District reserves the right to select any proposal, considering the quoted estimated fee and other factors;
- E. The proposer shall furnish such additional information that the district may reasonably require;
- F. The South Texas Independent School District will not be liable for any cost incurred in the preparation of proposals; and
- G. The South Texas Independent School District may ask proposers to send a representative for an oral interview prior to Board of Trustee approval of a proposal. The South Texas Independent School District will not be liable for the costs incurred by the proposer in connection with such interview.

IV. PROCEDURES FOR SUBMITTING PROPOSALS

A. Delivery

Responses to the request for proposals should be addressed to:

Marla Knaub
Assistant Superintendent for Finance
South Texas Independent School District
100 Med High Drive
Mercedes, TX 78570

Proposals must be received no later than 2:00 p.m., May 9, 2017.

B. Number of Copies of Proposal

Submit three (3) copies of the proposal. The proposals are to be bound and sealed.

V. ASSISTANCE TO PROPOSERS

Any person wishing to obtain additional information about the request for proposals or about the operations of the South Texas Independent School District may contact Marissa Vaiz, Purchasing Agent at (956) 565-2454.

VI. STATEMENT OF REQUIREMENTS

- A. The independent auditor will provide forty (40) copies of the written audit report that meets the requirements of Texas Education Agency Financial Accountability System Resource Guide. The proposer will specify the amount included in the total estimated audit fee for printing forty (40) copies of the audit report and allow the school district to make other arrangements for printing copies of the audit report. In the event the school district makes other arrangements for printing copies of the audit report, the proposer will provide the school district one (1) camera ready copy of the final report in lieu of thirty copies mentioned above.
- B. The preliminary draft of the audit report will be presented to the school district prior to submission of the final draft.
- C. Satisfactory delivery of the services specified by the request for proposals and the engagement letter shall be accomplished in a manner in compliance with agreed dates by the parties involved and compliance codes afore mentioned herein.
- D. The independent auditor will be required to present each of the audit report to the Board of Trustees at a board meeting.

- E. The independent auditor is strongly encouraged to provide a management letter containing comments oriented toward constructive improvements. Copies of selected audit working papers will be provided as requested by the South Texas ISD and as provided for in the engagement letter.
- F. The independent auditor will be required to follow and meet the district's schedules and timelines.

Fieldwork	Mid October
Draft	Mid November
Final Draft	End of November
Presentation	December

II. BOARD OF TRUSTEE APPROVAL

A proposal will be selected on or before June 1, 2017, barring decision by the Board of Trustees to reject all proposals submitted.

Attachment A

EVALUATION WORKSHEET

This worksheet is to be used to document the school district's evaluation of the proposers' 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. A total of 100 points is assigned. A score of 100, is a perfect score.

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. The decision of the Board of Trustees will be final.

PROFESSIONAL QUALIFICATIONS

It is the intent of the Board of Trustees to evaluate professional qualifications of the proposers 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 be an independent auditor properly licensed for public practice.
- B. Must meet the independence standards of Government Auditing Standards, 2011 Revision, United States General Accounting office (GAO).
- C. Must not have a record of substandard work.
- D. Must submit a proposal meeting all of the requirements of the request for qualifications.

II. Technical Criteria 70 points, as allotted as follows:

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:
 - 1. Auditing experience in Texas public schools - 15 points; please submit a list
 - 2. Auditing experience in government entities - 5 points
- B. Characteristics of the staff, including consultants to be assigned to the audit:
 - 1. Size and structure of the firm, including audit staff positions - 10 points
 - 2. Qualifications of supervisory personnel, consultants, and the field audit team
15 points
 - a. Education, including continuing education courses taken during the past two years.
 - b. Years and types of experience.

3. General direction and supervision to be exercised over the audit team by the firm's management personnel – 10 points

C. Clear understanding of the work to be performed:

1. Comprehensiveness of the audit work plan (0-5)

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
10 points

Total Technical Points 70

III. Proposal Fees – 20 points allotted.

IV. Oral Interviews (If Necessary)

Interview Points Awarded (0-15)

Total Points 100-105 max.

SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT

**RFQ 17-011 EXTERNAL AUDITOR
AUDIT SERVICES**

I. BASIC PROPOSAL

The basic audit proposal should take into consideration that the District Finance Department staff will coordinate and gather all information and will assist with preparing all financial schedules and statements in conformity with the Texas Education Agency (TEA) Financial Accountability System Resource Guide. The basic proposal shall include 30 hours of accounting consultation beyond the regular audit.

Basic Proposal – Two Year Audit and Agreed Upon Procedures Contract

For Fiscal Years Ending

August 31, 2017

August 31, 2018

a.) Financial Audit total cost per year \$ \$

II. Additional Proposal

Cost of additional hours of accounting consultation beyond the hours included in the basic proposal:

Rate for additional Professional hour(s) \$

**SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT
FELONY CONVICTION NOTICE**

State of Texas Legislative Senate Bill No. 1, Section 44.034, Notification of Criminal History, Subsection (a), 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

Please check off one box and sign the form in the appropriate space(s)

I, the undersigned agent for the firm named below, certify that I have diligently reviewed the information concerning the notification of felony convictions and the information furnished below is true to the best of my knowledge and due diligence.

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

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

- C. My firm is owned and operated by the following individual(s) who has/have been convicted of a felony.

Name of Felon(s): _____

Detail of Conviction(s): _____

Vendor's Name: _____

Authorized Company Official's Name (PRINTED): _____

Signature of Company Official: _____

SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT NON-COLLUSION STATEMENT

The undersigned Proposer, by signing and executing this proposal, certifies and represents to the South Texas Independent School District that Proposer has not offered, conferred or agreed to confer any pecuniary benefit, as defined by Section 1.07 (a)(6) of the Texas Penal Code, or any other thing of value, as consideration for the receipt of information or any special treatment or advantage relating to this proposal;

the Proposer also certifies and represents that Proposer has not offered, conferred or agreed to confer any pecuniary benefit or other things of value as consideration for the recipient's decision, opinion, recommendation, vote or other exercise of discretion concerning this proposal;

the Proposer certifies and represents that Proposer has neither coerced nor attempted to influence the exercise of discretion by any officer, trustee, agent or employee of the South Texas School District concerning this proposal on the basis of any consideration not authorized by law;

the Proposer also certifies and represents that Proposer has not received any information not available to other proposers so as to give the undersigned an advantage with respect to this proposal;

the Proposer further certifies and represents that Proposer has not violated any state, federal or local law, regulation or ordinance relating to bribery, improper influence, collusion or the like and that Proposer will not in the future, offer, confer, or agree to confer any pecuniary benefit or other thing of value of any officer, trustee, agent or employee of the South Texas Independent School District in return for the person having exercised the person's official discretion, power or duty with respect to this proposal;

the Proposer certifies and represents that it has not now and will not in the future offer, confer, or agree to confer a pecuniary benefit or other thing of value to any office, trustee, agent or employee of the South Texas Independent School District in connection with information regarding this proposal, the submission of this proposal, the award of this proposal or the performance, delivery or sale pursuant to this proposal;

the Proposer certifies that the Proposer has not prepared this proposal and will not prepare any future proposals arising from this Request for Proposal (RFP) in collusion with any other respondent, and that the content of any future proposals arising out of this RFP will not be communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the District's selection of a contractor for this RFP.

FIRM NAME

ADDRESS

CITY/STATE/ZIP

TYPED NAME OF REPRESENTATIVE(S)

SIGNATURE OF REPRESENTATIVE(S)

DATE

SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT CERTIFICATE OF INTERESTED PARTIES – FORM 1295

Definitions and Instructions for Completing Form 1295

South Texas ISD is required to comply with House Bill 1295, which amended the Texas Government Code by adding Section 2252.908, Disclosure of Interested Parties. Section 2252.908 prohibits South Texas ISD from entering into a contract resulting from this RFP with a business entity unless the business entity submits a Disclosure of Interested Parties – Form 1295 to South Texas ISD at the time the business entity submits the signed contract. The Texas Ethics Commission has adopted rules requiring the business entity to file Form 1295 electronically with the Texas Ethics Commission.

As a “business entity,” all vendors must electronically complete, print, sign, notarize and submit Form 1295 with their proposals or contracts even if no interested parties exist.

Proposers must file Certificate of Interested Parties – Form 1295 with the Texas Ethics Commission using the following online application: https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

- Proposers must use the filing application on the Texas Ethics Commission’s website (see link above) to enter the required information on Form 1295.
- Proposers must print a copy of the completed form, which will include a certification of filing containing a unique certification number.
- The Form 1295 must be printed and then signed by an authorized agent of the business entity, and the form must be notarized.
- The completed Form 1295 with the certification of filing must be filed with South Texas ISD by including a copy of the completed/notarized form with the proposal response.
- South Texas ISD must acknowledge the receipt of the filed Form 1295 by notifying the Texas Ethics Commission of the receipt of the filed Form 1295 no later than the 30th day after the date the contract binds all parties to the contract.
- After South Texas ISD acknowledges the Form 1295, the Texas Ethics Commission will post the completed Form 1295 to its website within seven (7) business days after receiving notice from South Texas ISD.

Instructions to Vendors:

- 1. Read these instructions,**
- 2. Go to the Ethics Commission Website https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm**
- 3. Register and complete Form 1295 online -include the proposal number and the contract/RFP name,**
- 4. Print a copy of the submitted Form 1295 and have it notarized -it will have a certification # in the top right corner,**
- 5. Include a copy of the completed, signed and notarized Form 1295 with the proposal response.**

Definitions:

- **Contract** means a contract between South Texas ISD and/or its cooperative members and a business entity at the time it is voted on by the South Texas ISD Board of Directors or at the time it binds South Texas ISD, whichever is earlier, and includes an amended, extended, or renewed contract.
- **Business Entity** includes an entity through which business is conducted with South Texas ISD and/or its cooperative members, regardless of whether the entity is a for-profit or nonprofit entity. The term does not include a governmental entity or State agency.
- **Controlling Interest** means:
 - 1) an ownership interest or participating interest in a business entity by virtue of units, percentage, shares, stock, or otherwise that exceeds ten percent (10%);
 - 2) membership on the board of directors or other governing body of a business entity of which the board or other governing body is composed of not more than ten (10) members; or
 - 3) service as an officer of a business entity that has four (4) or fewer officers, or service as one of the four (4) officers most highly compensated by a business entity that has more than four (4) officers. This section does not apply to an officer of a publicly held business entity or its wholly owned subsidiaries.
- **Interested Party:** a person who:
 - 1) has controlling interest in a business entity with whom South Texas ISD and/or its cooperative members contracts; or
 - 2) actively participates in facilitating the contract or negotiating the terms of the contract, including a broker, intermediary, adviser, or attorney for the business entity.
- **Intermediary:** a person who actively participates in the facilitation of the contract or negotiation the contract, including a broker, advisor, attorney, or representative of or agent for the business entity who:
 - 1) receives compensation from the business entity for the person’s participation;
 - 2) communicates directly with the governmental entity or state agency on behalf of the business entity regarding the contract; and
 - 3) is not an employee of the business entity.
- **Signed** includes any symbol executed or adopted by a person with present intention to authenticate a writing, including an electronic signature.
- **Value** of a contract is based on the amount of consideration received or to be received by the business entity from the South Texas ISD and/or its cooperative members under the contract.

Resources:

Form 1295 Frequently Asked Questions:

- https://www.ethics.state.tx.us/whatsnew/FAQ_Form1295.html

Instructional Video – First Time Business User:

- <https://www.ethics.state.tx.us/filinginfo/videos/Form1295/FirstLogin-Business/Form1295Login-Business.html>

Instructional Video – How to Create a Certificate:

- <https://www.ethics.state.tx.us/filinginfo/videos/Form1295/CreateCertificate/CreateCertificate.html>

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

FORM CIQ

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 is being disclosed.

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer 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 or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with 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.

6 Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

Signature of vendor doing business with the governmental entity

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.	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; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.)	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 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.

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

Social security number										
					-					
					-					
or										
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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.*

By signing the filled-out form, you:

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