

**Board of Education  
East Ramapo Central School District  
105 South Madison Avenue  
Spring Valley, New York**

**REQUEST FOR PROPOSALS  
FOR  
FORENSIC AUDITING SERVICES  
RFP-ER-3-26**

**Proposals must be submitted by:**

**Date:** April 17, 2025  
**Time:** 2:00 p.m.  
**Location:** East Ramapo Central School District  
Michelle Rivera, Purchasing Agent  
105 South Madison Avenue  
Spring Valley, NY 10977

EAST RAMAPO CENTRAL SCHOOL DISTRICT  
Michelle Rivera, Purchasing Supervisor  
105 S. MADISON AVENUE  
SPRING VALLEY, NY 10977

- East Ramapo is not responsible for Bids, Proposals or Quotes opened prior to the opening date if the RFB, RFP or RFQ numbers and opening date do not appear on the outside of the envelope.
- Bids, Proposals or Quotes must be returned in a sealed envelope clearly marked with the RFB, RFP or RFQ number, Title of RFB, RFP or RFQ, Date and Time of RFB, RFP or RFQ opening listed on the outside of the envelope.
- The Bidder assumes all risks of delay in the mail or in the handling of the mail by employees of the East Ramapo Central School District.
- The Bidder further assumes the responsibility for having all RFB, RFP or RFQ deposited with an authorized member of the purchasing department on time, whether sent by mail or courier or personal delivery.

Each bid shall be submitted with the understanding that it will be evaluated by the District to determine how it best serves the District's interests. The Board will select based on such evaluation. The Board will negotiate in good faith with the selected Interested Party to reach a definitive Agreement. It is understood that:

- The District reserves the right, in its sole discretion, to reject any and all RFP/BIDS;
- The District reserves the right to cease negotiations with any Interested Party at any time as it determines, in its sole discretion, will best serve the District's interests;
- Any agreement reached with the RFP/BIDS is subject to the review and approval of the Board of Education;
- East Ramapo Central School District or its designee reserve the right to monitor all contract, including purchase orders, from commencement until completion and to certify satisfactory and timely performance/completion of the contract prior to the LEA's authorization of payment of the agreed contract amount to the contractor.
- The District reserves the right to waive or modify any of the specifications or other terms contained in this RFP/BID as it determines, in its sole discretion, will best serve the District's interests.
- The District reserves the right to increase or decrease the quantities in this RFP/BID as it determines, in its sole discretion, will best serve the District's needs.
- The award of a contract will be made as soon as practicable and in furtherance of the best interest of the District.
- Payment terms will be NET 45 after receipt of all items. Complete payment will not be issued until after both the vendor and East Ramapo CSD agree that the delivery is complete and meets all requirements.

### **RESPONSIVENESS AND RESPONSIBILITY**

Award will be made to the responsible and responsive bidder/proposer whose proposal is most advantageous to ERCSD with price and other factors considered. Responsiveness is defined as conformance to the requirements of the solicitation and the furnishing of information requested. Responsibility is defined as the bidders/proposers potential ability to perform successfully under the term of the proposed contract. A responsible bidder/proposer has adequate financial resources or the ability to obtain said resources; can comply with required delivery taking into account other business commitments; has a satisfactory performance record; has a satisfactory record of integrity and business ethics; and has the necessary organization, experience and technical skill.

**Statement of Purpose:**

The Board of Education of the East Ramapo Central District ((hereafter “the District”) is seeking responsive and responsible proposals from Independent Certified Public Accountant Firms or Individuals to conduct Forensic Auditing Services.

The selected firm will be responsible for conducting a thorough forensic audit, including but not limited to:

- **Reviewing and analyzing financial records:** Including but not limited to general ledgers, bank statements, investment accounts, payroll records, accounts payable and receivable, and other relevant financial documentation.
- **Identifying and investigating potential irregularities:** Such as fraud, waste, abuse, misappropriation of funds, and non-compliance with applicable laws, regulations, and district policies.
- **Assessing internal controls:** Evaluating the effectiveness of the district's internal controls over financial reporting and identifying any weaknesses or deficiencies.
- **Tracing transactions:** Following the flow of funds to verify their proper authorization, recording, and reconciliation.
- **Conducting interviews:** With relevant personnel to gather information and corroborate findings.
- **Preparing a detailed report:** Summarizing the audit findings, including any identified irregularities, internal control weaknesses, and recommendations for corrective action.

Such audit is to be performed in accordance with generally accepted auditing standards issued by the AICPA, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The forensic audit shall be for the 2022-2023 and 2023-2024 school years.

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

**Qualifications:**

Proposing firms must demonstrate:

- **Extensive experience:** In conducting forensic audits for public school districts or similar governmental entities.
- **Professional expertise:** Possessing Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), or other relevant certifications.
- **Strong analytical and investigative skills:** With a proven track record of identifying and investigating financial irregularities.

- Knowledge of applicable laws and regulations: Including New York State Education Law, General Municipal Law, and accounting standards for governmental entities.
- Excellent communication and reporting skills: To effectively convey audit findings and recommendations to the District.

### **Proposal Requirements**

Proposals should include:

- Firm overview: Describing the firm's experience, qualifications, and expertise in forensic auditing.
- Proposed approach and methodology: Detailing the audit procedures and techniques to be employed.
- Project timeline: outlining the estimated duration of the audit and key milestones.
- Staffing plan: Identifying the audit team members and their respective roles and qualifications.
- Fee schedule: Providing a clear and detailed breakdown of all proposed fees and expenses.
- To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with: Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth in the U.S. General Accounting Office's Government Auditing Standards (2003), the provisions of the Amended Single Audit Act (1996) and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 (1997) and other procedures considered necessary to enable an opinion to be expressed to render the required reports.
- The audit shall comply, where applicable, with the following:
  - Standards promulgated by the New York State Comptroller.
  - New York State Regulations of the Commissioner of Education.

### **Evaluation Criteria**

Proposals will be evaluated based on the following criteria:

- Firm's experience and qualifications
- Proposed approach and methodology
- Project timeline and feasibility
- Staffing plan and expertise
- Fee schedule and cost-effectiveness.

Firms interested in submitting a proposal must submit a “Notification of Interest” Form (see Appendix A) by **4:00 p.m. on April 4, 2025**. Failure to submit this notification by the required deadline will automatically disqualify firms from submitting a proposal. Any inquiries concerning the request for proposals should be addressed in writing to Michelle Rivera, Purchasing Agent, at: [mrivera@ercsd.org](mailto:mrivera@ercsd.org)

To be considered, one Electronic Copy, One Original, plus Twelve (12) copies of a proposal must be received by the Purchasing Agent by **2:00 p.m. on April 17, 2025**. The District reserves the right to reject any or all proposals submitted.

During the evaluation process, the East Ramapo Central School District reserves the right, where it may serve the District's best interest, to request additional information or clarifications from respondents, or to allow corrections of errors or omissions. At the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless any and all such exceptions are clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

It is anticipated that the selection of a firm will be completed on or about April/May 2025. Following the notification of the selected firm.

### **Term of Engagement**

The term of engagement is through completion of work which is anticipated to be no later than September 15, 2025. The engagement must include a presentation of findings to the Board of Education.

The auditor as well as the District shall have the option to cancel the engagement for the audit years provided that 30 day written notice is given to the other party of the year in question.

### **General Information:**

The East Ramapo Central School District is located in Rockland County, New York and operates an early childhood center, four elementary schools for students in grades kindergarten through 3; four elementary schools serving grades 3-6, one elementary school serving grades K-6, two middle schools serving grades 7-8 and two high schools serving grades 9-12. The public school population is approximately 10,464 students. The District also serves a private school population of more than 30,107 students. Demographically, the District is diverse, serving students of various nationalities and socio-economic backgrounds. This diversity is especially noteworthy in the public school population. The District also works closely with two monitors who are appointed by the Commissioner of Education. This unique composition of students and other factors makes East Ramapo Central School District unique in New York State. The District is diverse and exciting and offers a dynamic educational experience for its student population.

**Instructions to Respondents:**

The submission of a proposal will indicate that the respondent (1) has read the instructions, (2) will abide by the terms and conditions governing this Request for Proposals, and (3) understands the requirements for delivery of the services specified.

**General Instructions:**

1. Specifications contained in the Request for Proposals require provision of the Scope of Services as outlined by the corporation or individual making the proposal.
2. Minimum requirements are specified. The respondent may choose to exceed those minimums.
3. Failure to provide sufficient and required information may result in the proposal being rejected by the District as non-responsive and not being considered.
4. Each proposal must be clearly marked on the outside of the envelope with the title “**RFP-ER-3-26 Forensic Auditing Services**”. Please ensure your organization’s name is included on the outside of the package. If you are using a commercial delivery company that requires the use of their shipping package or envelope, your proposal must be placed within a second sealed package labeled as detailed above. This will ensure your proposal is not prematurely opened.
5. Original proposal and Twelve (12) copies are to be mailed or delivered to: **East Ramapo Central School District, 105 South Madison Avenue, Spring Valley, NY 10977, Attn: Purchasing Department**; to arrive no later than the closing date and time specified in the timeline provided herein. Any proposal received after that time will not be opened, and will be returned only upon request by, and at the expense of, the respondent(s). The respondent(s) will assume total responsibility for delivery of their proposal on time at the place specified, whether sent by mail or delivered in person.
6. One Electronic copy must be submitted through **<http://www.bidnetdirect.com/new-york>** by April 17, 2025 at 2:00 pm. All vendors can select the Limited Option at no charge to register. If you have any questions regarding the Empire State Purchasing Group site or need assistance with access of information, please contact Empire Customer Service at 800-835-4603.
7. Addendums will be posted on the Purchasing Department Website and the Empire State Purchasing Group site. **<http://www.ercsd.org>** and **<http://www.bidnetdirect.com/new-york>**

8. Telephone, facsimile, or telegraphic proposals are not acceptable. Unless otherwise specified, submission by email is not permitted.
9. To assist any and all respondents in obtaining a clear understanding of the requirements of this proposal, respondents may present clarifying questions. Questions regarding this RFP must be submitted in writing via email to [mriviera@ercsd.org](mailto:mriviera@ercsd.org) by **4:00 pm est on April 14, 2025**.

### **Terms and Conditions**

1. The issuance of this RFP request constitutes only an invitation to submit a response to the District. If the District chooses to award the RFP to a selected respondent, the respondent must complete a contract with the District. The form and content of the contract will be determined by the District.
2. No officer of the District or member of the Board of Education shall have an interest in this proposal.
3. This Proposal request does not commit the District either to award a contract or to pay any costs incurred in the preparation of a submission. Respondents shall bear all costs associated with submission preparation, submission and attendance at presentation interviews, or any other activity associated with this Proposal request or otherwise.
4. All proposals and accompanying documentation become the property of the East Ramapo Central School District. The District shall not divulge any information presented to anyone outside the District, unless required by law, without the written approval of the individual or firm. The District reserves the right to use the information and any ideas presented in any submission in response to this RFP request, whether or not the submission is accepted. Submitted proposals may be reviewed and evaluated by any person or outside consultant retained by the District, other than one associated with a competing applicant, as designated by the District. If a respondent believes that any information in its proposal constitutes a trade secret and wishes such information not be disclosed if requested by a member of the public pursuant to the State Freedom of Information Law, Article 6 of the Public Officers Law. The respondent shall submit with its proposal a letter specifically identifying the page number, line or other appropriate designation of that information which it deems to constitute a trade secret and explain in detail why such information is a trade secret. Failure by a respondent to submit such a letter with its proposal identifying trade secrets shall constitute a waiver by the applicant of any rights it may have under Section 89 (Subdivision 5) of the Public Officers Law relating to protection of trade secrets.



5. The District neither makes nor assumes any contractual obligation by issuing this RFP request, receiving and evaluating responses, or making preliminary respondent selections. Providing a response as provided herein shall neither obligate nor entitle a respondent to enter into a contract with the District.
6. The District reserves the right to determine in its sole and absolute discretion whether any aspect of the respondent's submission satisfactorily meets the criteria established in this RFP request, the right to seek clarification from any Respondent(s), and the right to cancel and or amend, in part or entirely, the RFP request, at any time prior to a written contract.
7. It is understood that any submission received and evaluated by the East Ramapo Central School District will be used as the basis for the cost and terms of a contract between the District and the particular respondent. In submitting a response, it is understood by the respondent that the District reserves the right to accept any submission, to reject any and/or all submissions and to waive any irregularities or informalities that the District deems is in its best interest.
8. The District is not obligated to respond to any submission nor is it legally bound in any manner whatsoever by the submission of a response.
9. Each response shall be reviewed for completeness and for the technical and administrative requirements of the RFP request. The District has the option of requesting the respondent to submit missing information or provide clarification of those issues deemed incomplete, or disqualifying the proposal. A proposal may be disqualified for lack of response to such a request.
10. RFPs submitted to the District must be valid for a period of at least 120 days from the deadline for receipt of proposal responses as defined in the time frame section of this document.
11. The selected vendor's proposal will become part of a consultant legal contract, should a contract be awarded. The term of the contract shall commence upon award and shall remain in effect until completion, inspection, and final acceptance of specified project(s) unless terminated, cancelled, or extended as otherwise provided herein. The contract shall be for a period of six (6) months, expiring September 30, 2025, unless additional time is needed to complete the forensic audit. Upon mutual agreement with the contractor, the District shall have the option to extend the contract up to 4 (four) additional one (1) year periods.
12. It is a requirement that respondents indicate specifically in the response any sub-contract, alliance, partner, franchise, or other "non-employee" relationship with any resource(s) they will utilize if they are chosen as the selected proposal. **Note:** The District reserves the right to approve and designate sub-contractors to be used in any of the services being proposed.

13. Proposals shall be opened at the District’s Central Office location, or other duly designated location, on the “received by” date and time indicated on the cover page. This is not a public bid opening.
14. At any time prior to the specified proposal due date and time, a respondent (or designated representative) may withdraw their proposal.
15. If the District is closed on the day the proposal is due, the proposal due date will be extended to the next day the District is open at the same time.
16. The District Board of Education reserves the right to award a contract in the best interest of the District. The Board of Education’s decision will be final.

### **Reports, Schedules and Other Communications to be Issued**

Following completion of the audit of the fiscal year’s financial statements, the auditor shall issue a comprehensive Audit Report, including factual information, analysis of the information received and reviewed, findings on compliance or noncompliance with law and regulations, recommendations for correction of deficiencies and monitoring.

In the required forensic audit report, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization’s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

Irregularities and Illegal Acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of which they become aware to the Audit & Finance Committee of the Board of Education.

Reporting to the Board of Education. Auditors shall assure themselves that the District’s governing board is informed of each of the following:

1. The auditor’s responsibility under generally accepted auditing standards.
2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.

7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

### **Working Paper Retention and Access to Working Papers**

All working papers and reports must be retained, at the auditor's expense, for a minimum of six (6) years, unless the firm is notified in writing by the East Ramapo Central School District of the need to extend the retention period

1. **Pricing** – Prices for all services shall be firm for the duration of this contract.
2. **Invoicing** – All invoices must be self-explanatory as to the charges for services. The invoice must be broken out by itemizing hourly labor rate for the work performed. All invoices must have this itemization. Failure to follow this procedure could result in a delay in getting invoices paid.
3. **Payment Terms** – Net thirty (30) days from receipt of the invoice, after approval of the Claims Auditor in accordance with District policy.

### **Contact Person**

The Auditor's principal contact with the East Ramapo Central School District will be the Assistant Superintendent for Business (845) 577-6062, who will coordinate the assistance to be provided by the District to the Auditor.

### **Background Information**

The fiscal year of the District is July 1 through June 30.

- East Ramapo Central School District is located in southern and central Rockland County, New York. There are approximately 10,000 students enrolled in grades Kindergarten through 12. There are nine elementary schools, two middle schools, and two high schools. The 2021-2022 General Fund expense budgets are 272,449,633. There are various Federal and New York State grants which annually total approximately \$279,750,563. There are approximately 1,500 regular employees. The School District provides extensive services to approximately 89 non-public schools that are located within the District's boundaries.
- The District has a policy of "universal transportation" of all students from home to school. The program transports approximately 40,000 students each day.
- The Board of Education consists of nine persons, all elected at large.
- East Ramapo is a component district of Rockland BOCES. It also purchases significant quantities of special education and data services from Southern Westchester BOCES, as well

as minor amounts of services from other BOCES. The District spends approximately \$18,000,000 per year on BOCES services.

- The Interim Superintendent of Schools is Mr. Anthony DiCarlo.
- The Assistant Superintendents for each department are:  
Instruction (which includes K-12 Education and Curriculum), Elementary Education, Secondary Education, Special Student Services, Finance, and Transportation.
- Additional staff members are:  
Clerk of the Board, Treasurer, Director of Personnel, Director of Funded Programs, Director of Management Information Services, Director of Facilities, Accountant/CPA, Purchasing Agent/Property Control Manager.
- Legal services are provided to the District by the firm of Harris Beach PLLC, offices in Albany, NY. Internal auditing services in past years have been provided by Tobin & Company CPA/PC of Purchase, NY.
- The District’s employees belong to twelve labor unions. These are as follows:

Approximate  
Number of  
Employees

Labor Union

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84	East Ramapo Association of Educational Secretaries
24	East Ramapo Building Administrators’ Association
78	East Ramapo Custodial Association
1	East Ramapo Librarians & Audio Visual Specialists
728	East Ramapo Teachers’ Association
26	New York State Nurses’ Association
88	East Ramapo Maintenance, Transportation, Security and Special Employees’ Association
13	Supervisors of Business Services Staff Unit
171	Teaching Assistants of East Ramapo and Teacher Aides
5	East Ramapo Association of Instructional Supervisors
245	East Ramapo Association of Substitute Teachers
7	East Ramapo Association of Occupational Therapy Assistants
6	East Ramapo COTA (certified occupational therapy assistants)

- The District contracts with a vendor, Whitson’s (of Islandia, New York), to run the food service program. Approximately 6,000 students obtain lunch each day through this program. Much of the food is prepared at a central kitchen facility. The food program is approximately over a \$4 million operation. Approximately 80% percent of the students are eligible for free or reduced lunch through a federal program.
- The District rents out its buildings, playing fields and parking lots to various non-profit organizations: non-public schools, community groups, athletic organizations, summer camps, and others.

- Information on the district and its finances, Annual Budget and Annual Financial Report for June 2021, is available to interested respondents upon request via email to Michelle Rivera at: [mrivera@ercsd.org](mailto:mrivera@ercsd.org)
- The District and its employees participate in the NYS Teachers Retirement System, and the NYS Employees Retirement System.
- The District uses nVision as its accounting, financial, purchasing, and human resources data processing system.
- Systems, of Albany, New York. The District also uses Educational Data Services Cooperative Bidding Management Program, of Saddle Brook, NJ. The District's student information system is eSchool Data. The food service program uses Mosaic. The Transportation Office uses Versatrans for scheduling bus routes.

## **TIME REQUIREMENTS**

### **A. Proposal Calendar**

The following is a list of key dates up to and including the date proposals are to be submitted:

- |   |                |
|---|----------------|
| • Request for proposals issued          | March 18, 2025 |
| • Due date for notification of interest | April 4, 2025  |
| • Due date for proposals                | April 17, 2025 |
| • Tentative date for oral presentation  | April/May 2025 |

### **B. Notification and Contract Dates**

- |                          |                           |
|--------------------------|---------------------------|
| • Selected firm notified | April/May 2025 - Estimate |
| • Contract Date          | April/May 2025 - Estimate |

## **Technical Proposal**

- **General Requirements:** The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The technical proposal should address all the points outlined in the request for proposals. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposing firm's capabilities to satisfy the requirements of the

request for proposals. While additional data may be presented, the following subjects, listed below, must be included. They represent the criteria against which the proposal will be evaluated.

- **Independence:** The firm should provide an affirmative statement that it is independent of the District as defined by the U.S. General Accounting Office's Government Auditing Standards 2003 Revision.

The firm should also list and describe the firm's professional relationships involving the District for the past five years, if any, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the District written notice of any such professional relationships entered into during the period of this agreement.

- **Firm Qualifications and Experience:** The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, the number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be so employed on a part-time basis. In addition, the proposal should clearly state that the auditing firm is registered with the NYS Education Department and indicate that all CPAs licensed to practice in New York have completed the required continuing professional education (CPE).

If the respondent is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific school district engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

- **Partner, Supervisory and Staff Qualifications and Experience:** The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as certified public accountant in New York State. The firm

also should provide information on the school district auditing experience of each person, including information on relevant continuing professional education for the past three (3)

years and membership in professional organizations relevant to the performance of this audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement would be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District.

- **Prior Engagements with the East Ramapo Central School District:** The firm should list separately all engagements within the last five years, ranked on the basis of total staff hours, for the District by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.
- **Similar Engagements with Other Government Entities:** For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. The firm should also provide a list of all school district clients in the State of New York added in the last three years and all school district clients in the State of New York dropped during the same period.
- **Specific Audit Approach:** The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposal. In developing the work plan, reference should be made to such sources of information as the District's budget and related materials, financial and other management information systems.

Proposing firm will be required to provide the following information on their audit approach:

- Segmentation of the engagement.
- Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- Sample sizes and the extent to which statistical sampling is to be used in the engagement.
- Extent of use of EDP software in the engagement.
- Type and extent of analytical procedures to be used in the engagement.

- Approach to be taken to gain and document an understanding of the East Ramapo Central School District's internal controls.
- Approach to be taken in determining laws and regulations that will be subject to audit test work.
- Approach to be taken in drawing audit samples for purposes of tests of compliance.
- **Identification of Anticipated Potential Audit Problems:** The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District.
- **Report Format:** The proposal should include sample formats for required reports.
- **Total All-inclusive Maximum Price:** The sealed bid should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. This maximum price should cover follow-up work, rectifying deficiencies with any cognizant agencies, and provide for advice and counsel to the staff throughout the term of this engagement.

The District will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal. The proposal should include the following information:

- Name of Firm
- Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the East Ramapo Central School District.
- **Rates by Partner, Specialist, Supervisor and Staff Level Times Hours Anticipated for Each:** The sealed proposal should include a schedule of professional fees and expenses, presented in the format provided in the attachment (**Appendix C**) that supports the total all-inclusive maximum price.
- **Out-of-Pocket Expenses Included in the Total:** Out-of-Pocket expenses will not be reimbursed by the School District.
- **Rates for Additional Professional Fees:** If it should become necessary for the District to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the District and the firm. Any such additional work agreed to between the District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.



- **Manner of Payment**: One payment of the total contract amount will be made after receipt of all the audited financial statements, related reports, management letter and single audit reports.

### **EVALUATION PROCEDURES**

Proposals submitted will be reviewed and evaluated by the audit committee consisting of members of the Board of Education. Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process.

### **Mandatory Elements**

- The audit firm is independent and licensed to practice in New York State.
- The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
- The firm has no conflict of interest with regard to any other work performed by the firm for the District.
- The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
- The firm has expertise in New York State school district audits.
- The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.

### **Technical Qualifications**

- Expertise and Experience
  - The firm's past experience and performance on comparable government engagements.
  - The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- Audit Approach
  - Adequacy of proposed staffing plan for various segments of the engagement.
  - Adequacy of sampling techniques.
  - Adequacy of analytical procedures.

- Price: Cost will be a consideration but will not be the primary factor in the selection of an audit firm.

### **Oral Presentations**

During the evaluation process, the Audit Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Audit Committee or Board of Education may have on a firm's proposal. Not all firms may be asked to make such oral presentations. Tentatively- the evening time is to be determined.

### **Final Selections**

The Board of Education will select a firm based upon the recommendation of the audit committee.

It is anticipated that a firm will be selected on or about **April/May 2025**.

### **Right to Reject Proposals**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

The District reserves the right without prejudice to reject any or all proposals.

Each proposal shall be submitted with the understanding that it will be evaluated by the District to determine how it best serves the District's interests. The Board will select based on such evaluation. The Board will negotiate in good faith with the selected Interested Party to reach a definitive Agreement. It is understood that:

- The District reserves the right, in its sole discretion, to reject any and all proposals;
- The District reserves the right to cease negotiations with any Interested Party at any time, and to negotiate simultaneously with more than one Interested Party after evaluation of the Proposals, if the District, in its discretion, determines that the public interest is best served thereby;
- Any agreement reached with the RFP is subject to the review and approval of the Board of Education;
- The District reserves the right to waive or modify any of the specifications or other terms contained in this Request for Proposal as it determines, in its sole discretion, will best serve the District's interests.
- The award of a contract will be made as soon as practicable and in furtherance of the best interest of the District.

### Insurance Requirements

- I. Notwithstanding any terms, conditions or provisions, in any other writing between the parties, the consultant hereby agrees to effectuate the naming of the district as an additional insured on the consultant's insurance policies, with the exception of workers' compensation, N.Y. State disability and professional liability. If the policy is written on a claims-made basis, the retroactive date must precede the date of the contract
  
- II. The policy naming the district as an additional insured shall:  
Purchase an insurance policy from an A.M. Best rated "secure" insurer, licensed in NY State.
  - State that the organization's coverage shall be primary and non-contributory coverage for the District, its Board, employees and volunteers.
  - The district shall be listed as an additional insured by using endorsement CG 2026 or equivalent. A completed copy of the endorsement must be attached to the certificate of insurance.
  - The certificate of insurance must describe the specific services provided by the contractor (e.g., physical therapy, psychological services) that are covered by the commercial general liability policy and the umbrella policy.
  - At the District's request, the contractor shall provide a copy of the declaration page of the liability and umbrella policies with a list of endorsements and if so requested, the contractor will provide a copy of the policy endorsements and for
  
- III. The consultant agrees to indemnify the district for any applicable deductibles and self-insured retentions.
  
- IV. Required Insurance:
  - **Commercial General Liability Insurance**  
*(General Liability Insurance is required when services are being provided off-premises – such as at the consultant's office or clinic.)*
    - \$1,000,000 per occurrence/ \$2,000,000 aggregate.
  
  - **Workers' Compensation and N.Y.S. Disability**  
Statutory Workers' Compensation, Employers' Liability and N.Y.S. Disability Benefits Insurance for all employees. Proof of coverage must be on the approved specific form, as required by the New York State Workers' Compensation Board. ACORD certificates are not acceptable.

A self-employed person and certain partners and corporate officers are excluded from the definition of "employee" pursuant to Workers' Compensation Law Section 2 (4). As such, individuals in such capacity are excluded from Workers' Compensation Law coverage requirements. A person seeking an exemption must file a CE-200 form with the state. The form may be completed and submitted online:  
[http://www.wcb.state.ny.us/content/ebiz/wc\\_db\\_exemptions/requestExemptionOverview.jsp](http://www.wcb.state.ny.us/content/ebiz/wc_db_exemptions/requestExemptionOverview.jsp)

- **Professional Errors and Omissions Insurance**

\$2,000,000 per occurrence/ \$2,000,000 aggregate for the professional acts of the consultant performed under the contract for the district. If written on a “claims-made” basis, the retroactive date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for two years following the completion of work.

- **Excess Insurance**

\$1,000,000 each occurrence and aggregate. Excess coverage shall be on a follow-form basis. (*Higher limits may be required depending on the type and size of the agreement and services.*)

- **Performance Bond (Optional)**

*If required, these bonds shall be provided by a New York State admitted Surety Company, in good standing.* The district shall be named as the Obligee, and an original Power of Attorney, Corporate and Surety Acknowledgements must accompany the bond.

- V. Consultant acknowledges that failure to obtain such insurance on behalf of the district constitutes a material breach of contract. The consultant is to provide the districts with a certificate of insurance, evidencing the above requirements have been met, prior to the commencement of work or use of facilities. The failure of the district to object to the contents of the certificate or the absence of same shall not be deemed a waiver of any and all rights held by the district.

**NOTE: The District may request additional insurance coverage, waive or modify insurance requirements above, based on the nature of the services to be provided.**

**Board of Education  
East Ramapo Central School District  
Purchasing Department  
105 South Madison Avenue, Spring Valley, New York 10977**

**REQUEST FOR PROPOSALS  
FOR  
FORENSIC AUDITING SERVICES  
RFP-ER-3-26**

Respondents Default – Failure of the Respondents to comply with any of these provisions may be considered reason for rejection of the Proposal.

- 1. ATTACHMENT A – CONFLICT OF INTEREST**
- 2. ATTACHMENT B - SIGNATURE PAGE**
- 3. ATTACHMENT C - PROPOSAL SHEET**
- 4. ATTACHMENT D – IRANIAN ENERGY SECTOR  
DIVESTMENT STATEMENT**
- 5. ATTACHMENT E - HOLD HARMLESS  
AGREEMENT**
- 6. ATTACHMENT F - NON-COLLUSIVE  
BIDDING CERTIFICATION**
- 7. ATTACHMENT G - PROPOSER  
WARRANTIES**
- 8. ATTACHMENT H - SEXUAL HARASSMENT CERTIFICATION**

**Attachment A - Conflict Of Interest Certification**

Name of Respondent \_\_\_\_\_

Business Address \_\_\_\_\_

Telephone Number \_\_\_\_\_ Date of Proposal \_\_\_\_\_

The respondent above mentioned declares and certifies:

First That the said respondent is of lawful age and the only one interested in this proposal, and that no one other than said respondent has any interest herein.

Second That this proposal is made without any previous understanding, agreement or connection with any other person, firm, or corporation making a proposal for the same purpose, and is in all respects fair and without collusion or fraud.

Third That no member of the Board of Education of the East Ramapo Central School District, nor any officer or employee or person whose salary is payable as a whole or in part from the treasury of said Board of Education is directly or indirectly interested in this proposal or in the supplies, materials, equipment, work, or services to which it relates, or in any portion of the profits thereof.

Fourth That said respondent has carefully examined the instructions, schedules, and specifications prepared under the direction of the Board of Education, and will, if successful in this proposal, furnish and deliver at the prices proposed and within the time stated, all materials, supplies, apparatus, goods, wares, merchandise, services, or labor for which this proposal is made.

Fifth That the prices quoted are net and exclusive of all federal, state, and municipal sales and Excise taxes.

Sixth The non-collusive bidding certification applies to this proposal.

\_\_\_\_\_  
Audit Firm Name  
By: \_\_\_\_\_  
Signature  
\_\_\_\_\_  
Title

**Attachment B – Signature Page**

I have reviewed and agree to the terms, conditions and other stipulations of this RFP dated **April 17, 2025**, and further certify the accuracy of the information submitted as the proposal:

Authorized signature: \_\_\_\_\_

Individual's name (print): \_\_\_\_\_

Title (affix seal if a corporation): \_\_\_\_\_

Business name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Business license number: \_\_\_\_\_

Date:    /    / Phone:

\_\_\_\_\_

Fax: \_\_\_\_\_

e-mail: \_\_\_\_\_

Proposals must be signed to be valid.

**Attachment C – Proposal Sheet Page 24-25**

The undersigned has carefully examined the sites, specifications and other contract documents, and has examined all laws, ordinances and regulations governing the work. The undersigned does hereby agree to provide all materials necessary or required for the work proposed hereunder, in strict accordance with the contract documents.

Forensic Audit of general-purpose financial statements, and  
All other services not separately listed below. \_\_\_\_\_

Forensic Audit of Capital Projects and Billable \_\_\_\_\_

Forensic Audit of Proposition 5 (Voter Approved in 2019) \_\_\_\_\_

Forensic Audit of Energy Performance Contracts \_\_\_\_\_

Forensic Audit of All Grants \_\_\_\_\_

Forensic Audit of General Fund (M&T) \_\_\_\_\_

Forensic Audit of the Special Aid Fund \_\_\_\_\_

Forensic Audit of All Transfers \_\_\_\_\_

Forensic Audit of Claims Auditor Reports \_\_\_\_\_

Forensic Audit of Treasurer Reports \_\_\_\_\_

Forensic Audit of the School Lunch Fund \_\_\_\_\_

Forensic Audit of the Check Register \_\_\_\_\_

Forensic Audit of the Scholarship Fund \_\_\_\_\_

Forensic Audit of Medicaid Reimbursement \_\_\_\_\_

TOTAL ALL-INCLUSIVE MAXIMUM PRICE: \$ \_\_\_\_\_



**SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS  
IF REQUESTED BY NEWBURGH ENLARGED CITY SCHOOL  
DISTRICT**

	<u>HOURLY RATE</u>
PARTNERS	_____
MANAGERS	_____
SUPERVISORY STAFF	_____
STAFF	_____
OTHER (SPECIFY)	_____

The undersigned agrees that the School District may cap the number of hours of services based upon the needs of the District on prior notice to the Consultant.

Proposal submitted by:

\_\_\_\_\_  
\_\_\_\_\_  
(Signature)

Individual/Company Represented:

\_\_\_\_\_  
(Individual/Company Name)

Individual/Company Representative:

\_\_\_\_\_  
(Printed Name)

**Attachment D**

**Iranian Energy Sector Divestment Statement**

The New York State Legislature has recently added a new Section 103-g to the General Municipal Law entitled “Iranian Energy Sector Divestment”.

Pursuant to State Finance Law §165-a, the Commissioner of General Services is required to develop a list of persons it determines engage in investment activities in Iran, which is defined as provision of goods, services or credit of \$20,000,000 or more, relating to the energy sector.

General Municipal Law §103-g(4) states as follows:

Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding is required by statute, rule, regulation or local law, for work services performed or to be performed of goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under penalties of perjury:

a. “By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the State Finance Law”.

This requirement is effective April 12, 2012. Please fill out the following form and return a notarized copy with your bid.

The below signed bidder affirms the following as true under penalties of perjury:

By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the State Finance Law.

Corporate or Company Name: \_\_\_\_\_

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

Notary Public  
(stamp or seal)

**ATTACHMENT E - HOLD HARMLESS AGREEMENT**

IT IS HEREBY AGREED AND UNDERSTOOD THAT THE PROPOSER AGREES TO HOLD HARMLESS AND INDEMNIFY THE EAST RAMAPO CENTRAL SCHOOL DISTRICT, THEIR BOARD OF EDUCATION, ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT FROM ANY LAWSUIT, ACTION, PROCEEDING, LIABILITY, JUDGMENT, CLAIM, OR DEMAND WHICH MAY ARISE OUT OF: ANY INJURY TO PERSON OR PROPERTY SUSTAINED BY THE PROPOSER, ITS AGENTS, SERVANTS, OR EMPLOYEES, OR ANY PERSON, FIRM, OR CORPORATION EMPLOYED DIRECTLY OR INDIRECTLY BY THEM UPON OR IN CONNECTION WITH THEIR PERFORMANCE UNDER THE CONTRACT.

HOWEVER CAUSED, ANY INJURY TO PERSON OR PROPERTY SUSTAINED BY ANY PERSON, FIRM, OR CORPORATION, CAUSED BY ANY ACT, DEFAULT, ERROR, OR OMISSION OF THE CONTRACTOR, ITS AGENTS, OR EMPLOYEES OR ANY PERSON, FIRM, OR CORPORATION, DIRECTLY OR INDIRECTLY EMPLOYED BY THEM UPON OR IN CONNECTION WITH PERFORMANCE UNDER THE CONTRACT.

THE ASSUMPTION OR INDEMNITY, LIABILITY, AND LOSS HEREUNDER SHALL SURVIVE CONTRACTOR'S COMPLETION OF SERVICE OR OTHER PERFORMANCE HEREUNDER AND ANY TERMINATION OF THIS CONTRACT.

THE CONTRACTOR AT ITS OWN EXPENSE AND RISK SHALL DEFEND ANY SUCH LEGAL PROCEEDINGS THAT MAY BE BROUGHT AGAINST THE SCHOOL DISTRICT, THE BOARD OF EDUCATION, OR ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT ON ANY CLAIM OR DEMAND, AND SHALL SATISFY ANY JUDGMENT THAT MAY BE RENDERED AGAINST THE SCHOOL DISTRICT, THE BOARD OF EDUCATION, OR ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT.

THIS INDEMNIFICATION, DEFENSE, AND HOLD HARMLESS AGREEMENT SHALL APPLY TO ANY LAWSUIT, ACTION, PROCEEDING, LIABILITY, JUDGMENT, CLAIM, OR DEMAND, OR WHATEVER NAME OR NATURE, NOTWITHSTANDING THAT CONTRACTOR MAY DEEM THE SAME TO BE FRIVOLOUS OR WITHOUT MERIT. IT IS INTENDED THAT THIS AGREEMENT BE INTERPRETED IN THE BROADEST MANNER POSSIBLE SO AS TO INSULATE ALL OF THE ENTITIES, PARTIES, AND INDIVIDUALS NAMED

ABOVE FROM ANY LIABILITY, COST, OR JUDGMENT, MONETARY OR OTHERWISE, AS THE SAME MAY RELATE TO THE PERSONNEL AND SERVICES PROVIDED BY THE CONTRACTOR.

Subscribed and sworn to before me

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2025

Person, Firm, or Corporation \_\_\_\_\_

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
(Authorized Signature}

**THIS FORM MUST BE SIGNED AND NOTARIZED\*\*SUBMIT WITH PROPOSAL**

**Attachment F - Non-Collusive Bidding Certification**

Name:

\_\_\_\_\_

Business Address:

\_\_\_\_\_

Telephone Number: \_\_\_\_\_ Date of  
Bid: \_\_\_\_\_

**1. General Bid Certification**

The bidder certifies that he will furnish, at the prices here in quoted, the materials, equipment and/or services as proposed on this bid.

**II. Non-Collusive Bidding Certification**

By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding is required by statute, rule, regulation, or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

(a) By subdivision of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best knowledge and belief:

- (1) The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition."

(b) A bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefor. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning of subparagraph one (a).

Any bid hereafter made to any political subdivision of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature (Authorized) \_\_\_\_\_

Title \_\_\_\_\_

**Attachment G – Proposer Warranties**

- A. Proposer warrants that it is willing and able to comply with State of New York laws and regulations.
- B. Proposer warrants that it is willing and able to obtain an error and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Newburgh Enlarged City School District.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

---

**Firm's Name**

---

**Address**

---

**City, State, Zip**

---

**(Print Name)**

---

**(Signature)**

---

**(Phone)**

---

**(Fax)**

**Attachment H - Sexual Harassment Certification**

In accordance with State Finance Law §138-1, which generally prohibits the School District from entering into contracts pursuant to the bid/RFP process with persons who fail to submit a certification affirming compliance with New York State Labor Law §201-g, the proposer submits the following certification under the penalty of perjury:

By submission of this proposal, each proposer and each person signing on behalf of any proposer, certifies, and in the case of a joint bid/proposal each party thereto certifies as to its own organization, under penalty of perjury, that the proposer has implemented written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment training to all of its employees. Such policy shall, at a minimum, meet the requirements of Section 201-g of the NYS Labor Law.

Dated: \_\_\_\_\_, 2025

---

**Firm's Name**

---

**(Print Name)**

**(Signature)**

Sworn to before me this \_\_\_\_  
day of \_\_\_\_\_, 2025

---

Notary Public

## Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

<b>Print or type.</b> See Specific Instructions on page 3.	<b>1</b>	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	<b>2</b>	Business name/disregarded entity name, if different from above.		
	<b>3a</b>	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.		<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
		<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"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____		
	<b>3b</b>	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>		(Applies to accounts maintained outside the United States.)
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions.		Requester's name and address (optional)
	<b>6</b>	City, state, and ZIP code		
<b>7</b>	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.

<b>Social security number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
or					
<b>Employer identification number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 70%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

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

### 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.

<b>Sign Here</b>	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](http://www.irs.gov/FormW9).

### What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



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-NEC (nonemployee compensation).
- 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), and 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.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

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

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

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

### Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

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

#### Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

## Part II. Certification

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

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

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

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

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

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

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

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

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor <sup>4</sup>

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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

## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.