

**REQUEST FOR PROPOSAL
RFP SPC# 10-19-20**

**Financial Auditing Services
St. Petersburg Collegiate High School
North Pinellas**



**ISSUED: 02/04/2020 at 12:00 PM (EST)
DUE: 02/19/2020 at 2:00 PM (EST)**

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BACKGROUND

St. Petersburg Collegiate High School North Pinellas ("SPCHSNP"), located in Pinellas County, Florida on the Tarpons Springs Campus of St. Petersburg College, established in 2019 and is an exact replication of St. Petersburg Collegiate High School. SPCHSNP is governed by St. Petersburg College ("College"). St. Petersburg College is a state college in the Florida College System ("FCS") and a political subdivision of the state of Florida. It is not a corporation, but is a state entity created by legislation pursuant to the Florida Statutes, 1000.21(3)(w), which specifically describes the institutions in the Florida College System. The College is a non-profit entity, however, does not maintain federal tax-exempt status (with the exception of its affiliated Direct Support Organizations). While the FCS institutions are exempt from the applicability of state sales tax, they do not hold a tax exempt status [501(c)(3)] under the Internal Revenue Code.

SPCHSNP received a five-year charter by the School Board of Pinellas County, Florida. SPCHSNP serve students in grades (10-12), with a first year enrollment of 150 students. The annual operating budget for Fiscal Year 2019-2020 totaled \$1.63 million, including \$0.9 million in FEFP funding, \$0.5 million in federal grant funds, and \$0.2 million in start-up cost from St. Petersburg Collegiate High School. SPCHSNP's Governing Board is comprised of the trustees of St. Petersburg College, in accordance to Section 1001.61. The five-member governing board selected by the Governor, is responsible for governing the operation of the charter school, in accordance with Section 1002.33(9)(j), Florida Statutes.

SPCHSNP uses Oracle PeopleSoft for managing its financial records. These records include budgeting, payables, receivables, procurement and payroll.

REQUEST FOR PROPOSAL:

St. Petersburg College Collegiate High School North Pinellas is soliciting proposals from an independent certified public accounting firm to provide external independent auditing services for a period of three consecutive years, beginning with a single audit of SPCHSNP's financial statements for fiscal year ending June 30, 2020, in accordance with Section 218.39(1)(e) and (f), Florida Statutes.

MINIMUM QUALIFICATIONS:

1. The Respondent must be licensed to practice public accounting within the State of Florida and provide a copy of the firm's license to practice in the State of Florida with the proposal.
2. The Respondent key personnel shall be current members of the American Institute of Certified Public Accountants and optionally a member of the Florida Institute of Certified Public Accountants.
3. The Respondent must meet the independence standards of Government Auditing Standards, of the United States General Accounting Office (GAO).
4. The Respondent must have a record of performance for at least five (5) years, with a minimum of three (3) years of continuous Auditing services in the charter school setting.
5. The Respondent must have sufficient organization to ensure that they can satisfactorily execute the services if awarded this contract under the terms and conditions herein stated.
6. The Respondent must comply with applicable requirements for peer review and provide an affirmative statement that all professional personnel have received continuing professional education within the preceding two years.

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GENERAL CONDITIONS

RESPONDENTS: Respondents who wish to be considered for the services requested in this Request for Proposal (“RFP”) must follow the instructions herein and provide all of the requested information. SPC reserves the right to disqualify any Respondent whose proposal does not comply with this RFP.

SEALED PROPOSAL: Respondents must submit their proposal in a sealed envelope with the outside of the envelope containing (1) the Respondent’s name and address, (2) the proposal number, and (3) the date the proposal is scheduled to be opened by the College which is provided in this RFP. Envelopes not containing this information will not be opened nor considered by the College, and will be returned to the Respondent.

The following items must be contained within the sealed envelope: One original proposal with wet-ink signatures; one electronic version of the original proposal stored on a flash drive and the following completed forms: *Respondent Registration form*, *Proposal Certification*, *Respondent’s Qualification Statement*, *Drug Free Workplace*, and *W9*.

By submitting a proposal, the Respondent acknowledges and accepts the terms and conditions provided in this RFP.

- 1) **EXECUTION OF PROPOSAL**: Each proposal must be signed by an authorized representative of the Respondent Company. The proposal must be completed in ink or typewritten. If a correction needs to be made to the proposal, the Respondent must draw a single line through the language or figure that needs to be corrected and insert the new language or figure above the stricken text. Corrections must be initialed by the person signing the proposal. It is the Respondent’s responsibility to ensure any handwritten language or figure is legible to the College. Otherwise, the College is not required to consider such language or figure.
- 2) **PROPOSAL PREPARATION COSTS**: Any expense involved in preparing or submitting a proposal, and any work performed in connection with the proposal, shall be borne solely by the Respondent. No payment will be made by the College for any proposal received or for any other effort required, or made by, the Respondent submitting the proposal prior to contract management.
- 3) **PROPOSAL SUBMISSION AND OPENING**: Proposals must be hand-delivered or mailed to St. Petersburg College, Attn: Karen Reynolds, Purchasing Manager, Epi Services, 14025 58th Street North, Clearwater, Florida 33760 in room 241. The College must receive the proposal no later than 2:00 p.m. Eastern Standard Time (according to the College’s timepiece) on February 19, 2020.
 - a) It is the Respondent’s responsibility to ensure the proposal is timely submitted and received by the College. The College will not be responsible for late deliveries or delayed mail. Proposals received by the College after the deadline will be returned unopened to the Respondent without being considered by College.

Facsimile or electronic proposals will not be accepted. Proposals must be provided in hard copy format, in a sealed and properly labeled envelope, as referenced in GENERAL CONDITIONS above.

b) Once opened, proposals become the property of the College and will not be returned.

- 4) **REGISTRATION**: Prior to submitting a proposal, each Respondent must register with the College's Purchasing Office in order to be placed on the distribution list for addenda or official communications concerning this RFP. Please register at <https://web.spcollege.edu/purchasing>.
- 5) **CHANGES OR MODIFICATIONS**: The College reserves the right to make changes to this RFP. Changes may include but are not limited to postponing the due date of proposals or revising RFP specifications. All changes will be announced and disseminated by the College's Purchasing Department via addendum posted to the College's Purchasing website and sent to registered Respondents via email with sufficient time for Respondents to amend their proposals following the College's change. Respondents must acknowledge receipt of all addenda by signing, dating, and returning the acknowledgment page of the addendum with the Respondent's proposal.
- 6) **CONFLICT OF INTEREST**: By submitting a proposal, each Respondent acknowledges and agrees to comply with Section 112.313(3), Florida Statutes, which provides:

DOING BUSINESS WITH ONE'S AGENCY.—No employee of an agency acting in his or her official capacity as a purchasing agent, or public officer acting in his or her official capacity, shall either directly or indirectly purchase, rent, or lease any realty, goods, or services for his or her own agency from any business entity of which the officer or employee or the officer's or employee's spouse or child is an officer, partner, director, or proprietor or in which such officer or employee or the officer's or employee's spouse or child, or any combination of them, has a material interest. Nor shall a public officer or employee, acting in a private capacity, rent, lease, or sell any realty, goods, or services to the officer's or employee's own agency, if he or she is a state officer or employee, or to any political subdivision or any agency thereof, if he or she is serving as an officer or employee of that political subdivision. The foregoing shall not apply to district offices maintained by legislators when such offices are located in the legislator's place of business or when such offices are on property wholly or partially owned by the legislator. This subsection shall not affect or be construed to prohibit contracts entered into prior to:

October 1, 1975.

Qualification for elective office.

Appointment to public office.

Beginning public employment

- 7) **COLLUSION/DISCLOSURE**: By submitting a proposal, each Respondent acknowledges and agrees to the following statement:

I, _____, certify that my proposal is made without previous understanding, agreement, or connection with any person, company or corporation making a proposal for the same work in this Request for Proposal, and that my company's proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action.

Respondent also acknowledges and agrees to the following statement:

No member of my company's ownership, management or staff has a vested financial interest in any aspect or department of the College.

Any Respondent who cannot agree with these statements should not submit a proposal.

- 8) **PROPOSAL WITHDRAWAL**: Respondents may withdraw their proposals by notifying the College in writing any time before the proposal opening. Upon receiving a Respondent's timely notification of withdrawal, the College will return the unopened proposal to an authorized representative of the Respondent's company, who will be required to disclose his or her identity (via company business card and driver's license). The authorized representative will be required to sign for receipt of the proposal.
 - a) Any proposal submitted to the College constitutes an irrevocable offer by the Respondent to provide the College with the services requested in this RFP and any response thereto, for a period of 120 days from receipt of the proposal.
- 9) **SUBCONTRACTING**: The name and company of any subcontractor contemplated for use must be included as part of Respondent's proposal.
- 10) **ACCURACY OF PROPOSAL INFORMATION**: Respondents must ensure the accuracy of their proposal information. The College reserves the right to disqualify any proposal that includes inaccurate, misleading, exaggerated, or incorrect information.
- 11) **FUTURE ADVERTISING**: In submitting a proposal, a Respondent agrees not to use the results of the College's selection process in any future commercial advertisement without obtaining the College's prior written consent.
- 12) **PUBLIC ENTITY CRIMES**: By submitting a proposal, a Respondent and their company acknowledges and agrees to comply with the Public Entity Crimes Statement referenced below:
 - a) *A person or affiliate who has been placed on the convicted Respondent list following a conviction for a public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to a public entity, may not be awarded work or perform work as a contractor, supplier, sub-Respondent or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Florida Statutes, Chapter 287 for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted Respondent list.*
- 13) **PUBLIC RECORDS**: Any material submitted in response to this RFP is subject to disclosure under Florida's Public Records law, Chapter 119, Florida Statutes.

- 14) **RESERVATION OF RIGHTS:** In addition to all other rights of the College under Florida law or the Board of Trustees Rules and College Procedures, the College specifically reserves the following:
- a) The College reserves the right to rank companies pursuant to the relative Florida Statutes and the Florida Administrative Code and to negotiate with the highest-ranking company.
 - b) The College reserves the right to reject this RFP.
 - c) The College reserves the right to reject any and all proposals submitted in response to this RFP.
 - d) The College reserves the right to remedy or waive technical or immaterial errors in this RFP or the submitted proposals.
 - e) The College reserves the right to request any necessary clarifications or statement data without changing the terms of any proposal.
- 15) **DISPUTES & PROTESTS:** Any actual or prospective Respondent who is allegedly aggrieved in connection with the issuance of this RFP or pending award of contract, may protest to St. Petersburg College, Attn: **Mr. Thomas Russell Director of Procurement**, P.O. Box 13489, St. Petersburg, Florida 33733. The protest must be filed in accordance with Chapter 120, Florida Statutes. Failure to file a protest within the time prescribed in Section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, Florida Statutes.
- 16) **IDENTICAL OR TIE BIDS:** In the event two or more Respondents receive the exact same score from the evaluation team, the following criteria, in order of importance, shall be used to break the tie: (1) Drug Free Work Place Certification, (2) Florida Respondents, or (3) whether Bidder's place of business is within Pinellas County.
- 17) **EQUAL OPPORTUNITY:** All work on this project will be carried out in compliance with the College's commitment to the concept of equal opportunity; that is, there will be no discrimination on the basis of race, color, religion, sex, age, national origin, marital status, ethnicity, sexual orientation, gender identity, genetic information or against any qualified person with a disability. Recognizing that sexual harassment constitutes discrimination on the basis of sex, neither the College nor the Respondent shall not tolerate such conduct.
- 18) **INDEMNIFICATION:** To the fullest extent permitted by law, the Respondent shall indemnify, hold harmless and defend the College, its Trustees, officers, agents, servants, and employees, or any of them, from and against all claims, damages, losses, and expenses including, but not limited to, attorneys' fees and other legal costs including but not limited to costs for paralegal, investigative, and legal support services, and the actual costs incurred for expert witness testimony, arising out of or resulting from the performance of services required under the contract resulting from this RFP, provided that same is caused by the negligence, recklessness, or intentional wrongful conduct of the Respondent or other person or company utilized by the Respondent in the performance of the work. Nothing herein shall be deemed to affect the rights, privileges, and immunities of the College as set forth in Section 768.28, Florida Statutes.
- 19) **LEGAL REQUIREMENTS:** Applicable provisions of all federal, state, local laws and ordinances, College rules and procedures shall govern development, submittal and evaluation of all proposals received in response to this RFP and shall govern any and all claims and disputes

which may arise between Respondent and the College by and through each entity's officers, employees and authorized representatives, or any other person, natural or otherwise; and a lack of knowledge by the Respondent shall not constitute a valid defense against the legal effect thereof.

- 20) **CONTRACT TYPE:** St. Petersburg College Collegiate High School North Pinellas anticipates entering into an audit engagement with the successful Respondent. Deliverables will be aligned with the outcome measures referenced in this RFP. The SPCHSNP anticipates a **contract term of 3 years**, beginning with an audit of SPCHSNP's financial statements for fiscal year ending June 30, 2020, and ending after the completion and submission of the audit report for the fiscal year ending June 30, 2022. The laws of Florida shall govern any contract entered into by the SPCHSNP and selected Respondent.
- 21) **PROPOSAL SPECIFICATIONS:** The Proposal Specifications requested under this RFP follow these General Conditions. To the extent there is a conflict between the General Conditions and the Proposal Specifications, the Proposal Specifications will govern and control.

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SUMMARIZED SCHEDULE OF EVENTS

<i>Date & Day</i>	<i>Description</i>
Tuesday, 02/04/2020	RFP issued
Tuesday, 02/04/2020 –Friday, 02/07/2020	<p>Questions & Answers:</p> <p>Questions must be submitted in writing via email to SPC's Purchasing Manager, Karen Reynolds, at reynolds.karen@spcollege.edu. The Q&A period will last from 02/04/2020 to 02/07/2020, following which the College will create a list of questions and answers developed during the Q&A period and disseminate the list to all registered and qualified companies. The list will also be posted to the College's Purchasing website by 10:00 a.m. on 02/10/2020.</p> <p>No questions, verbal or written, will be accepted after the Q&A period ends at 10:00 AM on 02/07/2020.</p>
Wednesday 02/19/2020 No later than 2:00 PM	<p>RFP Deadline</p> <p>Deliver sealed proposals to the purchasing office: St. Petersburg College 14025 58th St. North Clearwater, FL 33760 Attn: Karen Reynolds, Purchasing Manager</p>
Wednesday 02/19/2020 2:01 PM	<p>RFP Opening at St. Petersburg College 14025 58th St. North Clearwater, FL 33760 Conference room 217</p>
02/19/2020 to 02/26/2020	<p>Selection committee reviews proposals and submits to SPC's Purchasing Office by 10:00 a.m. on 2/26/2020.</p>
Monday 02/28/2020	<p>Notice of recommended intent to award</p>

SCOPE OF SERVICES

SCOPE OF SERVICES: The annual examinations by the respondent shall include, but not be limited to the following:

Financial Audit – The examination will be a financial and compliance audit made in accordance with governmental and generally accepted auditing standards pursuant to Florida Statute 11.45(1)(b). The examination and procedures related hereto contemplate the review of the Basic Financial Statement & required supplementary information prepared by the Charter School. The audit procedures used should be sufficient to enable the respondent to express an opinion on the fairness with which the financial statements are presented, its financial position and the results of its operations and the cash flow of its proprietary fund types in accordance with good governmental and generally accepted accounting principles. In addition, such procedures should be adequate to determine whether the daily operations were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes, State Board of Education Rules, Federal laws and School Board policy and procedures.

Review of Internal Controls – An evaluation will be made of the internal system controls, including the control environment, accounting systems and specific control procedures, to determine the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with the law and regulations, and to provide for efficient and effective daily operations. In order to determine the control risk, the proposer will perform tests of controls and properly document its assessment. Reportable conditions shall be communicated in accordance with generally accepted standards in writing.

Data Processing Review – The respondent will perform a review of the internal controls used in the computer environment to ensure (a) the proper development and implementation of applications, (b) the integrity of program and data files, (c) the completeness and accuracy of the accounting records, and (d) the integrity of computer operations.

AUDITING STANDARDS: To meet the requirements of this Request for Proposal, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified, Public Accountants
2. Generally accepted government auditing standards as promulgated by the General Accounting Office
3. The requirements established by the Auditor General of the State of Florida

4. Other applicable federal, state and local laws or regulations.

AUDIT REPORT:

- 1) Each audit report shall comply with the applicable reporting standards as contained in the Rules of Auditor General publication referenced in Rule 10.853.
- 2) Each audit report submitted pursuant to Sections 218.39(7), 1002.37(6), or 1002.45(2)(a)10., Florida Statutes, and these rules, shall be a single document and contain at least the following:
 - a) A table of contents
 - b) The auditor's report on the basic financial statements and report on internal control and compliance. The reports shall be based on an audit of the financial statements conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards.
 - c) Any other auditor's reports, related financial information and auditee-prepared documents required pursuant to Uniform Guidance and other applicable Federal law.
 - d) The "management letter" required by Section 218.39(4), Florida Statutes, and defined in Rules 10.854(1)(e).
 - e) The basic financial statements and required supplementary information required by general accepted accounting principles.
 - f) The written statement of explanation or rebuttal required by Rule 10.857(2). Such written statement of explanation or rebuttal should include the finding reference number used by the auditor in the auditor's report. (See also Rule 10.856(3)(6).)
- 3) Auditing finding contained in reports, schedules, and management letters shall include the following specific information:
 - a) The criteria or specific requirement upon which the audit finding is based, including statutory, regulatory, or other citation.
 - b) The condition found, including facts that support the conditions identified in the audit finding.
 - c) The cause, or the reason or explanation for the condition or the factor(s) responsible for the difference between the situation that exists (condition) and the required or desired state (criteria).
 - d) The effect or potential effect (i.e., outcome or consequence) of the condition. This should include information to provide proper perspective for judging the prevalence and consequences of the audit finding, such as whether the audit finding represents an isolated instance or a system problem. Where appropriate, instances identified shall be related to the

universe and the number of cases examined, and shall be quantified in terms of dollar value.

- e) Recommendations to prevent future occurrences of the deficiency identified in the audit finding.
- f) Views of responsible officials of a school or center concerning the audit findings, conclusions, and recommendations, as well as any planned corrective actions.
- g) Reference number for each audit finding.

ASSISTANCE PROVIDED TO THE AUDITOR AND REPORT PREPARATION:

- 1) Business Services Department Support - The Business Services Department of St. Petersburg College will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of St. Petersburg College.
- 2) Work Area, Telephones, Photocopying and Fax Machines - For necessary on-site work, the Business Services Department will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and fax machines at no charge to the auditor.
- 3) Report Preparations - The auditor will prepare a draft of the financial statements and related notes. The auditor will provide the draft to the Director of Business Services for review and approval prior to issuance. Pro-forma and editing will be the responsibility of the Auditor. Report preparation and printing shall also be the responsibility of the Auditor. The Auditor shall be responsible for providing SPCHSNP with an electronic copy of the annual financial reports as well as 10 copies of the individual school report.

TIME REQUIREMENTS:

- 1) The auditor shall provide a detailed audit plan and a list of all schedules to be prepared by SPCHSNP by April 1st of each year. The preliminary fieldwork shall commence in May of each year.
- 2) Audit fieldwork shall commence in August. The completion of the fieldwork shall occur no later than August 31st of each year.
- 3) Audit documents shall be delivered to SPCHSNP four (4) weeks after fieldwork is complete but no later than the last working day in September. The audit document shall include the information required in section 1010.20 of the Florida Statute.

PROPOSAL SPECIFICATIONS

- 1) Please provide a brief statement of understanding of the work to be done and a positive commitment to performing the work within the specified time
- 2) Please respond to each of the questions/requirements below. Additional information may be provided as attachments. Each response must be labeled with the corresponding question/requirement number. The maximum page limit for responses not including required addenda, is 45 pages.

TECHNICAL PROPOSAL: The purpose of the Technical Proposal is to determine the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the school 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 proposal requirements.

- 1) License to Practice in Florida

An affirmative statement should be included, indicating that the firm and all assigned supervisory professional staff are properly licensed to practice in Florida and qualified to perform governmental audits.

- 2) Specific Audit Approach

- a) The Proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this Request for Proposal. In developing the work plan, reference should be made to such sources of information as SPCHSNP budget and related materials, organization charts, manuals and programs and financial and other management information systems.
 - i. Proposers will be required to provide the following information on their audit approach:
 - ii. Proposed Segmentation of the engagement
 - iii. Level of staff to be assigned to each proposed segment of the engagement
 - iv. Type and extent of analytical procedures to be used in the engagement

- v. Approach to be taken to gain and document an understanding of the school's internal control structure
 - vi. Approach to be taken in determining laws and regulations that will be subject to audit test work and the specific work requirements of SPCHSNP staff.
 - vii. Approach to be taken in drawing audit samples for purposes of testing
- b) The Request for 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 staff of the SPCHSNP, and should specify the work requirements of SPCHSNP staff.
- c) The auditor shall provide a detailed timeline that demonstrates the ability of the firm to meet the Time Requirements specified on pages 13-14 of this Request for Proposal.

FIRM QUALIFICATIONS AND EXPERIENCE

- 1) The Request for Proposal should state the size of the firm's governmental staff, the location of the office from which the work on this engagement is to be performed and the number and level of the professional staff to be employed in this engagement on a full-time basis and the number and level of the staff to be so employed on a part-time basis.
- 2) If the firm 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.
- 3) The firm should have a minimum of \$1,000,000 Malpractice Liability Insurance. (The successful firm will be required to provide St. Petersburg College with a certificate of insurance to verify this coverage.)
- 4) In a joint Request for Proposal, the principal firm should complete and sign the Request for Proposal Signature Page, and the structure, duties and responsibilities of each firm should be clearly delineated.
- 5) Each firm is also required to submit a copy of the report on its most recent peer review, including the related letter of comments and the firm's response to the letter of comments. This should also include a statement whether that peer review included a review of specific local government engagements.
- 6) 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. The firm shall provide an explanation of all pending, local office litigation as well as all litigation related to the firm's audits of State or Local Government entities.

7) The firm shall provide a sample audit report for committee review.

8) Similar Engagements with Other Charter Schools

For the firm's office that will be assigned responsibility for the audit, provide a list of charter school audit engagements performed in the last two (2) years. Indicate the scope of the audits performed and include the client name, address, phone number and the cognizant manager for each audit engagement.

ASSIGNED AUDIT TEAM

- 1) 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 a certified public accountant in Florida. The firm also should provide information on the number of years performing government audits as well as the auditing experience of each person, including information on relevant continuing professional education for the past two (2) years and membership in professional organizations relevant to the performance of this audit.
- 2) 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 will be assured.

COSTS OF SERVICE

- 1) The Request for Proposal shall be inclusive of all costs associated with the scope of work including, but not limited to presentations, travel, and publishing and binding of reports.

EVALUATION PROCESS

- 1 The audit committee will consist of at least three members, with one member of the governing body, who shall serve as the chair of the committee.
- 2 The audit committee will review all proposals received and accepted, and evaluate each proposal based on the evaluation criteria provided below. The audit committee will rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established in accordance with Section 218.391, Florida Statutes. If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

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EVALUATION SCORING

The evaluation criteria below correspond with the criteria provided in the Scope of Services and/or Proposal Specifications. Allotted points will be based on how well a Respondent addresses the given criteria.

TECHNICAL PROPOSAL <i>Submittal meets all requirements of the Minimum Qualifications, Proposal Specifications and Scope of Services</i>	0-20 Points
FIRM QUALIFICATIONS AND EXPERIENCE <i>Including but not limited to size, location, liability insurance, experience with K-12 public charter schools, sample audit report</i>	0-25 Points
ASSIGNED AUDIT TEAM QUALIFICATIONS <i>Submittal includes detail specified in the RFP of the assigned supervisory/management and staff assigned to the account</i>	0-20 Points
UNDERSTANDING AUDIT STANDARDS <i>Submittal demonstrates a clear understanding and/or addresses the requirements of the Scope of Services. Sample Audit Report and/or narrative concerning Specific Audit Approach to be followed may also be considered for this section</i>	0-25 Points
COST OF SERVICES	0-10 Points
Total Points:	0-100 Points

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RESPONDENT REGISTRATION FORM

Anyone interested in doing business with St. Petersburg College is required to complete the Respondent Registration Form. The completed form does not guarantee an opportunity to submit a proposal, but does help the College in evaluating your business for future opportunities.

Business Name	
Mailing Address (Street/P.O. Box) City State Zip County	
Contact Person	Title
Telephone #	Fax #
Email Address	
Website Address	
Type of business/service offered	
Is your company certified by the State of Florida's Office of Supplier Diversity as a Minority/Woman Owned Business? _____ YES _____ NO If yes, identify certification and submit copies with this form	
Please return the completed form to SPCPurchasing@spcollege.edu ATTN: Mr. Thomas Russell, Director of Procurement	

STATEMENT OF NO PROPOSAL

RFQ _____

If your company does not intend to respond to this RFQ, please complete and return this form prior to the date shown for receipt of Proposals to: SPCPurchasing@spcollege.edu
Attn: Mr. Thomas Russell, Director of Procurement

The undersigned declines to submit a proposal on the above referenced Invitation to Proposal for the following reason(s):

____ Specifications are too "restrictive." (Please explain below)

____ Unable to meet specifications

____ Specifications were unclear. (Please explain below)

____ Insufficient time to respond

____ We do not offer this type of product or equivalent

____ Our production schedule would not permit us to perform

____ Other (please explain below)

_____ Company Name		_____ Phone Number	
_____ Address	_____ City	_____ State	_____ Zip
_____ Printed Name		_____ Title	
_____ Signature		_____ Email address	

PROPOSAL CERTIFICATION

I certify that this proposal is made without prior understanding, agreement or connection with any corporation, company or person submitting a proposal for the same services, materials, supplies or equipment, and is, in all respects, fair and without collusion or fraud. I agree to abide by all conditions of this proposal; I certify that I am authorized to sign this proposal.

I hereby agree to furnish the items and/or services at the prices and terms stated in my proposal. I have read and understand the terms and conditions of the Request for Proposal.

This company is in compliance with the non-discrimination clause contained in Section 202, Executive Order 11246, as amended by Executive Order 11375, relative to Equal Employment Opportunity for all people without regard to race, color, religion, sex or national origin and the implementing rules and regulations prescribed by the Secretary of Labor.

I certify that I have received the following addenda (if any):

Addendum _____ Dated _____

Addendum _____ Dated _____

Addendum _____ Dated _____

Addendum _____ Dated _____

Signature _____

Name(s) and Title(s) _____

Legal Name of Respondent _____

Mailing Address _____

City, State, Zip _____

Telephone _____ Fax _____

Email _____

Date _____

RESPONDENT'S QUALIFICATION STATEMENT

The undersigned certifies under oath the truth and correctness of all statements and all answers to questions and information provided hereinafter.

Submitted to: St. Petersburg College, Director of Procurement

Submitted by

Name: _____

Address: _____

Principal Office: _____

____ Corporation ____ Partnership ____ Individual ____ Joint Venture ____ Other

(Note: Attach separate sheets as required.)

1. How many years has your organization provided the requested services? _____

2. How many years under the present business name? _____

If applicable:

Former business name: _____ # Years: _____

3. Corporations, answer the following:

Date of incorporation: _____

State of incorporation: _____

President: _____

Regional Manager: _____

District Manager: _____

4. Partnerships, answer the following:

Date of organization: _____

Type of partnership: _____

Names and addresses of partners (if applicable):

1. _____

2. _____

3. _____

5. If other than a corporation or partnership, describe organization and name principals:

1. _____

2. _____

3. _____

6. Have you ever failed to complete any contract awarded to you? ____ YES ____ NO

If yes, indicate when, where, why, and name/telephone number of persons we may talk to about this:

1. _____

2. _____

3. _____

7. Has any officer or partner of your organization ever been an officer or partner of another organization that failed to complete a contact? ____ YES ____ NO

If yes, state circumstances:

9. Worker's Compensation insurance policy number _____

Name of company: _____

Policy amount: _____

10. Comprehensive General Liability ____ OR Professional Liability ____

Policy number: _____

Name of company: _____

Policy amount: _____

(\$500,000 combined single limit minimum)

The Board of Trustees, St. Petersburg College, will be named additional insured for General Liability coverage if our company is awarded the bid? ____ YES ____ NO

PLEASE NOTE: A "No" answer will disqualify your bid.

11. Name(s) and telephone number(s) of person(s) designated as liaison with the College in administering the contract in the event of bid award (attach sheet if necessary):

Respondent's Qualification Statement reviewed and submitted by:

Printed Name

Title

Authorized Signature

NOTARIZATION

Sworn to and subscribed before me this _____ day of _____ 20____

Personally known to me _____ YES _____ NO

OR

Produced Identification: _____

Type of Identification: _____

Notary Public State of: _____

My Commission expires: _____

NOTARY SIGNATURE

(Printed, typed or stamped Commissioned name of Notary Public)

DRUG FREE WORKPLACE

The undersigned Respondent in accordance with Florida Statute 287.087 hereby certifies that does:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are proposed a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement, and will notify the employer of any conviction of, or plea of guilty or nolo contendere, to any violation of Chapter 893, or any controlled substance law of the United States or any state violation occurring in the workplace, no later than days after such conviction.
5. Impose a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program, if such is available in the employee's community, by an employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug free workplace through implementation of this section

As the person authorized to sign the statement, I certify that this company complies fully with the above requirements.

Respondent's Signature

Date

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	<input type="checkbox"/> Exempt payee
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number									
			-			-			

Employer identification number									
			-						

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶

General Instructions

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

Purpose of Form

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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 his or her 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 his or her 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 Part II instructions on page 3 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 under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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 no longer are 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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. 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 the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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, and payments for services paid by a federal executive agency.

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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 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 Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. 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/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "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, generally you will 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.

Caution: A disregarded domestic 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, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ 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.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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, social security number (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 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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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. possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.