

TOWN OF WELFLEET, MASSACHUSETTS
REQUEST FOR PROPOSALS (RFP)
INDEPENDENT FINANCIAL AUDIT SERVICES

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**TOWN OF WELLFLEET, MASSACHUSETTS
REQUEST FOR COMPETITIVE PROPOSALS
INDEPENDENT FINANCIAL AUDIT SERVICES
Fiscal Years 2017 through 2020**

Although this Proposal is exempt from the requirements of Massachusetts General Laws Chapter 30B, Uniform Procurement Law, M.G.L. c. 30B, §1(b)(15), the Town has elected to procure services using a sealed competitive process. The Town reserves the right to modify the terms hereof and select any proposer it deems the most advantageous. The only terms of this procurement are those set forth herein.

The Town of Wellfleet, Massachusetts invites qualified public accounting firms, licensed to practice in the Commonwealth of Massachusetts and with prior experience in the municipal financial statement audits of organizations similar to the Town of Wellfleet, to submit written fix-fee proposals to conduct independent financial audit services for the Town. This shall include but not be limited to an audit of the Town's federal awards, if necessary; prepare a management letter with recommendations for cost-beneficial improvements in the Town's financial reporting and controls over financial reporting; and to perform agreed upon procedures related to the fiscal management of the Town, in accordance with the specifications summarized below.

The quoted fee shall be all-inclusive for all required services. The Town expects to award the contract to the public accounting firm that is responsible and responsive (as defined in M.G.L. c. 30B, §2) to the Town's requirements, that proposes the most reasonable fee structure for the next three fiscal year period starting with FY17, and is otherwise determined to be the most advantageous proposer, as determined by the Town.

I INFORMATION FURNISHED TO PROPOSERS:

General Information

The Town of Wellfleet has a population of approximately 2,700; occupies a land area of approximately 35.4 square miles; and has a fiscal year 2016 operating budget of \$20 million (inclusive of the General Fund; Community Preservation Fund; Marina Enterprise Fund; and Water System Enterprise Fund).

The Town is governed under a home-rule charter, which vests policy making powers with an elected Board of Selectmen and executive responsibility with an appointed Town Administrator.

The senior financial management team of the Town consists of the Town Administrator; the Town Accountant, Town Collector, and the Town Treasurer. A Finance Committee serves as the principal financial oversight body.

For external financial reporting purposes the Town currently reports on major governmental funds and non-major governmental funds; two enterprise funds; internal service funds; special revenue funds and fiduciary funds.

The most recent audit of the Town of Wellfleet and its component units was for the fiscal year ended June 30, 2015. The public accounting firm of Powers and Sullivan completed this audit and all annual audits since the late 1990's. There are no qualifications to this audit opinion. The auditor's reports for fiscal years ending June 30, 2014 and 2015 can be found at <http://www.wellfleet-ma.gov/reports-documents>.

Description of Financial Records

All Town accounting records are maintained in-house.

Required Services

Required services consist of:

1. An independent financial audit of the Town's finances and, if required, federal awards programs for each of the next three fiscal years. The audit must be conducted in accordance with auditing standards generally accepted in the U.S., Government Auditing Standards promulgated by the Accountant General of the U.S.; the Single Audit Act Amendments of 1996 and the provisions of OMB Circular A-133.
2. Completion of a written management letter, which shall identify any control deficiencies not considered significant deficiencies observed during the course of the annual financial statement audit and recommended cost-effective steps to correct or eliminate the control deficiencies. It is expected that all management letter recommendations will be based upon an independent analysis by the auditor that supports the notion that the benefit(s) associated with recommendations will exceed costs associated with implementation. Prior to the completion of the management letter, the auditor shall meet with the Town Accountant and the head of each department for which there is a management letter comment and recommendation to review the findings and recommendation in detail. The final copy of the management letter shall contain printed responses from the head of each department or senior management official for which there is a management recommendation, along with a recommended implementation plan.
3. In addition to completing the annual audit, the accounting firm shall be available during normal business hours, throughout the contract period, to provide the Town with advice and guidance on financial accounting and reporting issues. The accounting firm will also be expected to keep the Town staff informed requirements of all new accounting and financial reporting pronouncements of the Governmental Accounting Standards Board; the United States Office of Management and Budget; and the Commonwealth of Massachusetts and provide sufficient training to Town staff for them to effectively meet their responsibilities under all such new requirements. It is expected that the successful proposer will designate a senior staff member, at the manager or partner level, who will be responsible for responding to Town phone calls and e-mail communications within one business day.

All audit work-papers that are the property of the auditors shall be considered public records and shall be retained for a period of time designated by the Commonwealth of Massachusetts's Supervisor of Public Records. Work-papers shall be available for examination or duplication without charge to authorized Town personnel, representatives of Federal or State Agencies upon request of that Agency or the Town in accordance with Federal Law, State Law and other regulations. Working papers will also be made available

for examination, at no charge, or duplication, at a reasonable charge, to subsequent auditors engaged by the Town.

Deliverables shall consist of:

1. (25) printed and bound copies of the Financial Audit Report, including the necessary audit opinion letters.
2. (1) unbound copy of the Financial Audit Report.
3. (1) electronic pdf file containing the Financial Audit Report.
4. (25) printed and bound copies of the federal single audit report, including necessary audit opinion letters and (1) pdf copy.
5. (25) printed and bound copies of the annual management letter and (1) pdf copy.

The auditors shall be responsible for distribution of copies of all reports to state and federal regulatory and oversight agencies.

Senior representatives of the firm shall meet at least two times per year with the Town's Administration; conduct an annual audit planning conference with the Town Accountant at least one month prior to the start of each audit; shall provide the Town Accountant with progress reports during the course of both preliminary and final audit field work; and shall be available to make a formal presentations of the results of the audit to the Board of Selectmen, Finance Committee, and Town Administrator.

Timing Considerations

Qualified public accounting firms wishing to submit a formal proposal for providing independent audit services to the Town of Wellfleet for the next (3) fiscal years should forward (5) copies of their proposal to: Town Administrator, Town of Wellfleet, 300 Main Street, Wellfleet, MA 02667 not later than 2:00 P.M. (Eastern Standard Time) on **Monday, May 16, 2016**. All proposals must be in a sealed envelope and clearly marked "Town of Wellfleet Audit Services Proposal."

Any proposals received after 2:00 P.M. will not be accepted. In the event that Wellfleet Town Hall or the Administration Department is closed on the date or at the time that proposals are due, the date and time for receipt of bids shall be on the next business day following that the Wellfleet Town Hall and the Administration Department are open.

Proposers shall promptly notify the Town of any ambiguity, inconsistency, or error which they may discover upon examination of the Contract Documents, the site, and local conditions. Any request for clarification or interpretation of this Request For Competitive Proposals (RFP) written request to the Town Administrator, at harry.terkanian@wellfleet-ma.gov. The Town will only answer such requests if received **by Friday, May 6, 2016 at 12:00 noon**. Interpretation, correction, or change in the RFP will be made by addendum which will become part thereof. The Town will not be held accountable for any oral communication. Addenda will be

emailed to every individual or firm on record as having taken a copy of the RFP and posted on the Town website.

Proposers contacting ANY TOWN EMPLOYEE regarding this RFP, outside of the Town Administration, once the RFP has been released, may be disqualified from the procurement process.

The Town Administrator will assemble a team that will jointly interview all responsive and responsible proposers during the month of May and will recommend appointment of the independent auditor to the Board of Selectmen (the appointing authority for the auditors). The Town intends to award the audit services contract to the firm making the most responsive proposal at the most reasonable fee during June of July of 2016. The Town will complete a delivery schedule with the company awarded the bid.

Town Responsibilities

The Town of Wellfleet will provide the successful accounting firm with the following assistance in the completion of the annual audit:

Copies of the Town's Budgetary Basis Annual Financial Report and files used in the preparation of the document.

A budgetary basis trial balance for all general ledger, revenue, and expenditure ledger accounts.

Adjusting journal entries, with supporting documentation, necessary for the preparation of fund financial statements.

Schedules and supporting documentation for the allocation of all expenses necessary for the preparation of government-wide financial statements.

Tables and supporting documentation for note disclosures.

Schedule of federal financial assistance.

Written confirmation documents for mailing by the accounting firm.

Pdf copies of all necessary records and documents for audit papers, including tax recap sheet; appropriations orders; cash reconciliation; and debt statements. As time permits, the Town will also assist in the pulling and filing of invoices and other source documents. Depending upon the Accountant Office work schedules, there may be times when the accounting firm will have to take responsibilities for these activities.

Billings

Progress payments may be billed monthly for actual services rendered to date. The Town will not pay more than 2/3 of the annual contract value until the final report is delivered and the final presentation has been made to the Finance Committee and the Board of Selectmen.

Additional Information

If it becomes necessary to revise any part of this RFP or otherwise provide additional material information, an addendum or addenda will be issued by the Town and furnished to all firms that have received a copy of this document and will post the document on the Town website.

All proposals become the property of the Town of Wellfleet and are subject to disclosure as required by Massachusetts General Laws and the ordinances and regulations of the Town of Wellfleet.

The Town is not and will not be liable for any cost(s) incurred by in the preparation of responses to this RFP.

The Town reserves the right to reject any and all proposals if it is determined to be in the best interests of the Town of Wellfleet.

II INFORMATION TO BE SUPPLIED BY PROPOSERS:

In order to simplify the evaluation process and obtain maximum comparability, the Town requires that all responses to this RFP be organized in the manner described in this section. Any material deviation from this format may result in disqualification of the proposal.

- A) Title Page RFP Title
Name of Proposer
Address and telephone number of proposer
Name of primary contact
Submission date
- B) Letter of Transmittal
Briefly state the proposer's understanding of the work to be performed and make a positive commitment to complete all work and deliver all written reports within the specified time frames.

Specify an all-inclusive fixed fee for each engagement year, and state that your proposal is valid for a period of (90) days.

The letter must be signed by an individual authorized to contractually bind your firm (please provide written evidence of the authorization).
- C) Table of Contents
Include a clear identification of the material by section, and page number.
The following sections are required:
- D) Professional Experience
Describe your Massachusetts municipal auditing experience during the past three-year period. Identify the specific partner, and staff that will be assigned to this engagement and provide copies of the resumes of each. Each resume must identify specific Massachusetts municipal

Town of Wellfleet

Financial Services Request for Proposals

audit experience, by client name and the time period, and provide a description of the nature of audit services provided by each individual expected to be assigned to the Wellfleet audit.

Provide a description of your firm's municipal auditing continuing education program, including any continuing education and training that you provide to clients.

Describe the professional quality control program employed by your firm for municipal audits. Please include a copy of the results of the last professional peer review of your firm.

Provide the name, address, and telephone number of at least (3) Massachusetts municipal audit client references in organizations of similar size and complexity as the Town of Wellfleet that the Town can contact.

Identify any Massachusetts government clients lost over the previous three years and provide an explanation for each as to the primary reasons why you believe they discontinued your services.

Provide evidence of staff experience in federal A-133 audits.

E) Audit Approach

State the proposer's understanding of the services to be performed and the work products to be delivered.

Submit a detailed work plan, including time estimates and staffing requirements for each major component of the engagement. Please include a brief description of the specific audit procedures that you anticipate using in each segment of the audit (cash; revenue; expenditures; etc.).

Provide a description of the additional services that your firm would be willing to provide to the Town, in connection with the audit, but at no additional cost, including a description of the process that will be used to provide Town staff with continuing education and training on new financial reporting requirements of the Governmental Accounting Standards Board.

F) Compensation

State the estimated number of hours, which you expect to commit, by staff level, for each component of the engagement, by year.

The proposal must include the annual, all-inclusive fixed fee for each engagement year in the form Price Proposal For Financial Audit Services, attached.

G) Additional Information

Please provide any additional information, not specifically requested, but which you believe would be useful to the Town in evaluating your proposal. We would appreciate any comments or observations that you might have about specific improvements which you would recommend in the Town's budgetary basis and/or external financial reporting.

EQUAL OPPORTUNITY AND LOCAL OPPORTUNITIES PROVISIONS

The work covered by this RFP is assisted by Federal funds under Title I of the Housing and Community Development Act of 1974, as amended, and is subject to the provisions listed below. Respondents understand and agree to adhere to the following provisions, including filing, reporting and workforce statements, as applicable.

EQUAL OPPORTUNITY

Title VI, Civil Rights Act of 1964, as amended

Section 109, Housing and Community Development Act of 1974, as amended

Title VIII, Civil Rights Act of 1968, as amended.

Executive Order # 11063

Executive Order # 11246

The Town of Wellfleet is an Equal Opportunity Contractor

TOWN OF WELLFLEET, MASSACHUSETTS FINANCIAL AUDIT SERVICES AUDIT SERVICES PROPOSAL RULE FOR AWARD AND COMPARATIVE EVALUATION CRITERIA

Rule For Award

The contract approved to form by Town Counsel will be awarded to that proposer deemed by the Board of Selectmen of the Town of Wellfleet to have submitted the most advantageous proposal taking into consideration all relevant information, including without limitation the proposers' technical and price proposals and the results of any and all interviews. The Town reserves the right to reject any and all proposals if determined to be in the best interests of the Town.

Evaluation of Proposals

All proposals will be reviewed by an Evaluation Committee. Proposals that meet the RFP's minimum requirements will be evaluated in accordance with the four comparative evaluation criteria below. Final selection of the most advantageous proposal will be based upon an evaluation and analysis of the information and materials provided pursuant hereto. Each member of the Evaluation Committee will assign a rating of Highly Advantageous, Advantageous, Not Advantageous or Unacceptable to each comparative evaluation criterion.

The evaluations will be submitted to the Town Administrator/Chief Procurement Officer (CPO) who will review them and transmit a consolidated evaluation and recommendation to the Finance Committee of the Town's Board of Selectmen. The Finance Committee make a recommendation to the Town's Board of Selectmen, which will then award the contract to the proposer that is deemed most advantageous based on price and non-price proposals. The Board of Selectmen shall have full discretion to award the contract and while it may consider the evaluations and recommendations of the evaluators and the CPO, it shall not be bound by either.

The comparative evaluation criteria are as follows:

A. Auditor Level experience

Highly advantageous – Firms who have more than 3 CPA's who have 10 or more years of experience auditing Massachusetts municipalities.

Advantageous – Firms who have 2 CPA's who have at least 10 year or more years of experience auditing Massachusetts municipalities.

Not advantageous – Firms with fewer than 2 CPA's who have less than 10 years of experience auditing Massachusetts municipalities.

B. Firm Municipal Audit experience

Highly advantageous – Firms who have completed 15 or more Massachusetts municipal audits each year for fiscal 2013 through fiscal 2015.

Advantageous – Firms who have completed 10 but fewer than 15 Massachusetts municipal audits each year for fiscal 2013 through fiscal 2015.

Not advantageous – Firms who have completed less than 10 Massachusetts municipal audits each year for fiscal 2013 through fiscal 2015.

C. Size of Municipalities audited

Highly advantageous – Firms who have experience auditing at least 5 Massachusetts municipalities with greater than \$200 million in General Fund revenues for fiscal 2013 through fiscal 2015.

Advantageous – Firms who have experience auditing at least 1 Massachusetts municipality with greater than \$200 million in General Fund revenues for fiscal 2013 through fiscal 2015.

Not advantageous – Firms who have no experience auditing Massachusetts municipalities with greater than \$200 million in General Fund revenues for fiscal 2013 through fiscal 2015.

D. CAFR experience

Highly advantageous – Firms who have experience completing at least 5 Comprehensive Annual Financial Reports for fiscal 2013 through fiscal 2015.

Advantageous – Firms who have experience completing at least 1 but fewer than 5 Comprehensive Annual Financial Reports for fiscal 2013 through fiscal 2015.

Not advantageous – Firms who have no experience completing a Comprehensive Annual Financial Report for fiscal 2013 through fiscal 2015.

TOWN OF WELLFLEET

PRICE PROPOSAL FOR FINANCIAL AUDIT SERVICES

A. The undersigned proposes to furnish all services and perform all work in accordance with the Request For Competitive Proposals prepared by the Town entitled:

INDEPENDENT FINANCIAL AUDIT SERVICES

B. This proposal includes addenda number(s) _____, _____, _____, _____,

C. The contract price(s) will be shall be deemed to be the sum* of the following.

* For purposes of comparing the total fee over the proposed 3 year contract term, the Town reserves the right to adjust prices of annual fees to present value by applying a discount rate of 2%.

Comprehensive Annual Financial Report – Town of Wellfleet

Fiscal Year Ended June 30, 2017	\$ _____
Fiscal Year Ended June 30, 2018	\$ _____
Fiscal Year Ended June 30, 2019	\$ _____
SUB TOTAL	\$ _____

Federal Single Audit Report (cost per major program)

Fiscal Year Ended June 30, 2017	\$ _____
Fiscal Year Ended June 30, 2018	\$ _____
Fiscal Year Ended June 30, 2019	\$ _____
SUB TOTAL	\$ _____

Grand Total _____ and \$

(Written word)

(Numerical)

COMPANY NAME _____

D. Prompt Payment Discounts. Bidders are encouraged to offer discounts in exchange for an expedited payment. Payments may be issued earlier than the general goal of within 30 days of receipt of the invoice only when in exchange for discounted prices. Discounts will not be considered in determining the lowest responsible bidder.

Prompt Payment Discount _____% _____ Days
 Prompt Payment Discount _____% _____ Days
 Prompt Payment Discount _____% _____ Days

E. The undersigned agrees that, if selected, s/he will within three days (Saturdays, Sundays and legal holidays excluded) after presentation thereof by the Town, execute a contract in accordance with the terms of this bid.

The undersigned further certifies under the penalties of perjury that this bid has been made and submitted in good faith and without collusion or fraud with any other person. As used in this section the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity, or group of individuals.

Date _____
(Name of General Bidder)

BY: _____

(Printed Name and Title of Signatory)

(Business Address)

(Town, State Zip)

_____/_____
(Telephone) (FAX)

(E-mail Address)

NOTE: If the bidder is a corporation, indicate state of incorporation under signature, and affix corporate seal; if a partnership, give full names and residential addresses of all partners; if an individual, give residential address if different from business address; and, if operating as a d/b/a give full legal identity. Attach additional pages as necessary.

TOWN OF WELLFLEET

BIDDER'S QUALIFICATIONS AND REFERENCES FORM

All questions must be answered, and the data given must be clear and comprehensive. Please type or print legibly. If necessary, add additional sheet for starred items. This information will be utilized by the Town for purposes of determining bidder responsiveness and responsibility with regard to the requirements and specifications of the Contract.

- 1. FIRM NAME: _____
- 2. WHEN ORGANIZED: _____
- 3. INCORPORATED? _____ YES _____ NO DATE AND STATE OF INCORPORATION: _____
- 4. IS YOUR BUSINESS A **MBE**? _____ YES _____ NO **WBE**? _____ YES _____ NO or **MWBE**? _____ YES _____ NO
- * 5. LIST ALL CONTRACTS CURRENTLY ON HAND, SHOWING CONTRACT AMOUNT AND ANTICIPATED DATE OF COMPLETION:

- * 6. HAVE YOU EVER FAILED TO COMPLETE A CONTRACT AWARDED TO YOU? _____ YES _____ NO
IF YES, WHERE AND WHY?

- * 7. HAVE YOU EVER DEFAULTED ON A CONTRACT? _____ YES _____ NO IF YES, PROVIDE DETAILS.

- * 8. LIST YOUR VEHICLES/EQUIPMENT AVAILABLE FOR THIS CONTRACT:

- * 9. IN THE SPACES FOLLOWING, PROVIDE INFORMATION REGARDING CONTRACTS COMPLETED BY YOUR FIRM SIMILAR IN NATURE TO THE PROJECT BEING BID. A MINIMUM OF FOUR (4) CONTRACTS SHALL BE LISTED. PUBLICLY BID CONTRACTS ARE PREFERRED, BUT NOT MANDATORY.

PROJECT NAME: _____

OWNER: _____
TOWN/STATE: _____

DOLLAR AMOUNT: \$ _____ DATE COMPLETED: _____
PUBLICLY BID? _____ YES _____ NO
TYPE OF WORK?: _____
CONTACT PERSON: _____ TELEPHONE #: (____) _____
CONTACT PERSON'S RELATION TO PROJECT?: _____
(i.e., contract manager, purchasing agent, etc.)

PROJECT NAME: _____
OWNER: _____
TOWN/STATE: _____
DOLLAR AMOUNT: \$ _____ DATE COMPLETED: _____
PUBLICLY BID? _____ YES _____ NO
TYPE OF WORK?: _____
CONTACT PERSON: _____ TELEPHONE #: (____) _____
CONTACT PERSON'S RELATION TO PROJECT?: _____
(i.e., contract manager, purchasing agent, etc.)

PROJECT NAME: _____
OWNER: _____
TOWN/STATE: _____
DOLLAR AMOUNT: \$ _____ DATE COMPLETED: _____
PUBLICLY BID? _____ YES _____ NO
TYPE OF WORK?: _____
CONTACT PERSON: _____ TELEPHONE #: (____) _____
CONTACT PERSON'S RELATION TO PROJECT?: _____
(i.e., contract manager, purchasing agent, etc.)

PROJECT NAME: _____
OWNER: _____
TOWN/STATE: _____
DOLLAR AMOUNT: \$ _____ DATE COMPLETED: _____
PUBLICLY BID? _____ YES _____ NO
TYPE OF WORK?: _____
CONTACT PERSON: _____ TELEPHONE #: (____) _____
CONTACT PERSON'S RELATION TO PROJECT?: _____
(i.e., contract manager, purchasing agent, etc.)

10. The undersigned certifies that the information contained herein is complete and accurate and hereby authorizes and requests any person, firm, or corporation to furnish any information requested by the Town in verification of the recitals comprising this statement of Bidder's qualifications and experience.

DATE: _____ BIDDER: _____

SIGNATURE:

PRINTED NAME: _____ TITLE: _____

CERTIFICATE OF NON-COLLUSION

Pursuant to the requirements of M.G.L. c.30B, §10, the undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word “person” shall mean any natural person, business, partnership, corporation, union, committee club, or other organization, entity, or group or individuals.

(Signature of individual)

Name of Business

Date

Vendor

Re: Debarment Letter for Invitation For Bid

As a potential vendor on the above contract, the Town requires that you provide a debarment/suspension certification indicating that you are in compliance with the below Federal Executive Order. Certification can be done by completing and signing this form.

Debarment:

Federal Executive Order (E.O.) 12549 “Debarment and Suspension“ requires that all contractors receiving individual awards, using federal funds, and all sub-recipients certify that the organization and its principals are not debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency from doing business with the Federal Government.

I hereby certify under pains and penalties of perjury that neither I nor any principal(s) of the Company identified below is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

_____ (Address)

PHONE _____ FAX _____
EMAIL _____

_____ 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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ----- <input checked="" type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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 Line 1 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 : : : : : : : : :	or
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 ▶	Name
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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,

CERTIFICATION OF TAX COMPLIANCE

Pursuant to M.G.L. c.62C, §49A and requirements of the Town, the undersigned acting on behalf of the Contractor certifies under the penalties of perjury that the Contractor is in compliance with all laws of the Commonwealth relating to taxes including payment of all local taxes, fees, assessments, betterments and any other local or municipal charges (unless the Contractor has a pending abatement application or has entered into a payment agreement with the entity to which such charges were owed), reporting of employees and contractors, and withholding and remitting child support.*

**Signature of Individual
or Corporate Contractor (Mandatory)

*** Contractor's Social Security Number
(Voluntary) or Federal Identification Number

Print Name: _____

By: _____
Corporate Officer
(Mandatory, if applicable)

Date: _____

Print Name: _____

- * The provision in this Certification relating to child support applies only when the Contractor is an individual.
- ** Approval of a contract or other agreement will not be granted until the Town receives a signed copy of this Certification.
- *** Your social security number may be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Providers who fail to correct their non-filing or delinquency will not have a contract or other agreement issued, renewed, or extended.