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| Offeror Name: |
| Solicitation/Prime Contract No: |
| INSTRUCTIONS |
| Any subcontract in excess of the Truth in Negotiations Act (TINA) threshold at FAR 15.403-4 resulting from this solicitation is subject to the requirements of the Cost Accounting Standards Board (CASB) except those subcontracts for which exemption is authorized by the Federal Acquisition Regulations (FAR).  The information provided in this notice determines the Cost Accounting Standards (CAS) requirements applicable to any resulting subcontract resulting from this solicitation.  Those subcontracts which may be exempt under the provisions of 48 CFR, 9903.201-1 are also exceptions to this statement.  Instructions:   1. Offerors must examine Parts A, B, C, D, E, F and G of this Certification and, where necessary, provide the requested information as directed. If any box is checked in Part A (only one exemption should be claimed), skip Parts B, C, D, E, and F and proceed directly to Part G. 2. Sign the form in Part G. |
| PART A  Eligibility for Full Exemptions from Cost Accounting Standards Requirements  (Full Exemption) |
| This subsection describes the rules for determining whether a proposed contract or subcontract is exempt from CAS. (See 9904 or 9905, as applicable.) Negotiated contracts not exempt in accordance with 9903.201–1(b) shall be subject to CAS. A CAS-covered contract may be subject to full, modified or other types of CAS coverage.  The Offeror hereby claims the following exemption from Cost Accounting Standards Requirements:  (1) Sealed bid contracts.  (2) Negotiated contracts and subcontracts not in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)). For purposes of this paragraph (b)(2), an order issued by one segment to another segment shall be treated as a subcontract.  (3) Contracts and subcontracts with small businesses.  The Offeror hereby certifies that it meets the criteria for being an eligible small business concern as prescribed by the Small Business Administration (13 CFR Part 121).  (4) Contracts and subcontracts with foreign governments or their agents or instrumentalities or, insofar as the requirements of CAS other than 9904.401 and 9904.402 are concerned, any contract or subcontract awarded to a foreign concern.  The Offeror hereby certifies that it claims exemption as a foreign government, as an agent of a foreign government, or as an instrumentality of a foreign government. |
| Note: Nongovernment foreign concerns must comply with Consistency in Estimating, Accumulating, and Reporting Costs, CAS 9904.401 and Consistency in Allocating Costs Incurred for the Same Purpose, CAS 9904.402. The applicable subcontract clause is FAR clause 52.230-4 – Disclosure and Consistency of Cost Accounting Practices--Foreign Concerns. Proceed to PART E ELIGIBILITY FOR MODIFIED COVERAGE BY AN EDUCATIONAL INSTITUTION OR FOREIGN CONCERN.  (5) Contracts and subcontracts in which the price is set by law or regulation.  The Offeror hereby certifies the prices quoted have been set by law or regulation and claims exemption from CAS requirement under the provisions of 48 CFR 9903.201-1(b) (5).  (6) Contracts and subcontracts authorized in 48 CFR 12.207 for the acquisition of commercial items.  The Offeror hereby certifies that the prices quoted are for commercial items as defined in FAR 2.101.  The Offeror hereby claims exemption from the CAS requirements under the provisions of 48 CFR 9903.201-1(b)(6).  (7) Contracts or subcontracts of less than $7.5 million, provided that, at the time of award, the business unit of the contractor or subcontractor is not currently performing any CAS-covered contracts or subcontracts valued at $7.5 million or greater.  The Offeror hereby claims exemption from the CAS requirements under the provisions of 48 CFR 9903.201-1(b)(7).  (8)–(12) Reserved  (13) Subcontractors under the NATO PHM Ship program to be performed outside the United States by a foreign concern.  The Offeror hereby claims exemption from the CAS requirements under the provisions of 48 CFR 9903.201-1(b)(13).  (14) Reserved  (15) Firm-fixed-price contracts or subcontracts awarded on the basis of adequate price competition without submission of certified cost or pricing data.  IMPORTANT:  If an exemption is claimed above STOP HERE and sign on final page,  the subcontract is not CAS covered. |
| PART B  DISCLOSURE STATEMENT OF COST ACCOUNTING PRACTICES AND CERTIFICATION  (Disclosure Statement Requirement of 52.230-1 Roman Numeral I) |

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| Any Offeror submitting a proposal, if accepted, will result in a contract subject to the requirements of the CASB and the Offeror must: (a) submit, (b) have already submitted, or (c) be exempt from submitting the Disclosure Statement required by Board regulation as a condition of contracting. The Disclosure Statement discloses the practices used in pricing the submitted proposal. The Disclosure Statement must be on form number CASB DS-1 or CASB DS-2, as appropriate. Forms may be obtained from the cognizant Administrative Contracting Officer (ACO).  A practice disclosed in a Disclosure Statement will not, by virtue of such disclosure, be deemed to be proper, approved, or agreed-to practice for pricing proposals or accumulating and reporting contract performance cost data.  A CAS-covered contract may be subject to either full or modified coverage. The rules for determining full or modified coverage are in 9903.201-2 (below). With the exception of Educational Institutions (except FFRDCs operated by an Educational Institution) and Foreign Concerns, Full CAS, FAR Clause 52.230-2 Cost Accounting Standards, will apply, unless the exemption is claimed in PART C.  (9903.201-3) – 52.230-1 Cost Accounting Standards Notices and Certification)  Note: This notice does not apply to small businesses or foreign governments. This notice is in three parts, identified by Roman numerals I through III.  Offerors shall examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant contract.  If the Offeror is an educational institution, Part II does not apply unless the contemplated contract will be subject to full or modified CAS coverage pursuant to 48 CFR 9903.201-2(c)(5) or 9903.201-2(c)(6), respectively.  I. Disclosure Statement-- Cost Accounting Practices and Certification  (a) Any contract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), resulting from this solicitation, except for those contracts which are exempt as specified in 9903.201–1.  (b) Any Offeror submitting a proposal which, if accepted, will result in a contract subject to the requirements of 48 CFR Chapter 99 must, as a condition of contracting, submit a Disclosure Statement as required by 48 CFR 9903.202. When required, the Disclosure Statement must be submitted as a part of the Offeror’s proposal under this solicitation unless the Offeror has already submitted a Disclosure Statement disclosing the practices used in connection with the pricing of this proposal. If an applicable Disclosure Statement has already been submitted, the Offeror may satisfy the requirement for submission by providing the information requested in paragraph (c) of Part I of this provision.  Caution: In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement shall not, by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to practice for pricing proposals or accumulating and reporting contract performance cost data.  (c) Check the appropriate BOX below:  (1) Certificate of Concurrent Submission of Disclosure Statement.The Offeror hereby certifies that, as a part of the offer, copies of the Disclosure Statement have been submitted as follows: | | |
| (i) Original and one copy to the cognizant Administrative Contracting Officer (ACO) or cognizant Federal agency official authorized to act in that capacity (Federal official), as applicable; and  (ii) One copy to the cognizant Federal auditor.  (Disclosure must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant ACO or Federal official and/or from the loose-leaf version of the Federal Acquisition Regulation.)  Date of Disclosure Statement:  Name and address of cognizant ACO or Federal official where Disclosure Statement is filed:   |  | | --- | |  | |  | |  |   The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the Disclosure Statement.  (2) Certificate of Previously Submitted Disclosure Statement*.* The Offeror hereby certifies that the required Disclosure Statement was filed as follows:  Date of previously filed Disclosure Statement:  Name and address of cognizant ACO or Federal official where Disclosure Statement previously filed:   |  | | --- | |  | |  | |  |   The Offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the applicable Disclosure Statement.  (3) Certificate of Monetary Exemption*.* The Offeror hereby certifies that the Offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling $50 million or more in the cost accounting period immediately preceding the period in which this proposal was submitted. The Offeror further certifies that if such status changes before an award resulting from this proposal, the Offeror will promptly advise ASRC Federal and the Contracting Officer or ACO immediately.  (4) Certificate of Interim Exemption*.* The Offeror hereby certifies that  (i) the Offeror first exceeded the monetary exemption for disclosure, as defined in (3) of this subsection, in the cost accounting period immediately preceding the period in which this offer was submitted and  (ii) in accordance with 48 CFR 9903.202-1, the Offeror is not yet required to submit a Disclosure Statement. The Offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, the Offeror will immediately submit a revised certification to ASRC Federal and the Contracting Officer, in the form specified under subparagraph (c) (1) or (c) (2) of Part I of this provision, as appropriate, to verify submission of a completed Disclosure Statement. | | |
| Caution**:** Offerors currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of $50 million or more in the current cost accounting period may not claim this exemption (4). Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.  (5) Certificate of Disclosure Statement Due Date by Educational Institution. If the Offeror is an educational institution that, under the transition provisions of 48 CFR 9903.202-1(f), is or will be required to submit a Disclosure Statement after receipt of this award, the Offeror hereby certifies that (check one and complete):  (i) A Disclosure Statement Filing Due Date of       has been established with the cognizant Federal agency.  (ii) The Disclosure Statement will be submitted within the 6-month period ending       months after receipt of this award.  Name and Address of Cognizant ACO or Federal official where Disclosure Statement is to be Filed:   |  | | --- | |  | |  | |  | |  | | | |
| PART C  ELIGIBILITY FOR MODIFIED COST ACCOUNTING STANDARDS OF 52.230-1 ROMAN NUMERAL II | | |
| Ii. Cost Accounting Standards-- Eligibility for Modified Contract Coverage  If the Offeror is eligible to use the modified provisions of 48 CFR 9903.201-2(b) and elects to do so, the Offeror shall indicate by checking the box below. Checking the box below shall mean that the resultant contract is subject to the Disclosure and Consistency of Cost Accounting Practices clause in lieu of the Cost Accounting Standards clause.  The Offeror hereby claims an exemption from the Cost Accounting Standards clause under the provisions of 48 CFR 9903.201-2(b) and certifies that the Offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause because during the cost accounting period immediately preceding the period in which this proposal was submitted, the Offeror received less than $50 million in awards of CAS-covered prime contracts and subcontracts. The Offeror further certifies that if such status changes before an award resulting from this proposal, the Offeror will advise ASRC Federal and the Contracting Officer immediately.  Caution**:** An Offeror may not claim the above eligibility for modified contract coverage if this proposal is expected to result in the award of a CAS-covered contract of $50 million or more or if, during its current cost accounting period, the Offeror has been awarded a single CAS-covered prime contract or subcontract of $50 million or more. An eligible contractor must elect modified CAS Coverage, otherwise full CAS Coverage applies and the applicabLe clause is (9903.201-4(a)) 52.230-2 Cost Accounting Standards.When Modified CAS Coverage is elected, the applicable FAR subcontract clause is (9903.201-4(c)) 52.230-3 -- Disclosure and Consistency of Cost Accounting Practices. | | |
| PART D  ADDITIONAL COST ACCOUNTING STANDARDS APPLICABLE TO EXISTING CONTRACTS 52.230-1 ROMAN NUMERAL III  (Unless a full exemption is claimed in PART A a response is required below) | | |
| III. Additional Cost Accounting Standards Applicable to Existing Contracts  The Offeror shall indicate below whether award of the contemplated contract would, in accordance with subparagraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts.  Yes (explain change):  No | | |
| PART E  ELIGIBILITY FOR MODIFIED COVERAGE BY AN EDUCATIONAL INSTITUTION OR FOREIGN CONCERN | | |
| Eligibility for Modified Coverage by an Educational Institution  Per the prescription at FAR 30.201-4 (e) Cost Accounting Standards -- Educational Institutions. | | |
| Check this box if claiming eligibility for exemption from CAS coverage as an educational institution that will not use a Federally Funded Research and Development Center (FFRDC) operated by it to perform the work for this contract.  The Offeror hereby certifies that it is an educational institution and is eligible for coverage under CFR 9903.201-2(c),Cost Accounting Standards – Educational Institutions. The Offeror further certifies that the work of the resulting contract will not be performed by Federally Funded Research and Development Centers (FFRDCs) operated by the institution (For CAS-covered contracts awarded to an FFRDC operated by an educational institution, the full or modified CAS contract clause specified at 9903.201–4(a) or (c), as applicable, shall be incorporated.)  When Eligibility for Modified Coverage by an Educational Institution is elected, the applicable FAR subcontract clause (9903.201-4(e)) is52.230-5 -- Cost Accounting Standards -- Educational Institution. | | |
| Eligibility for Modified Coverage by a Foreign Concern  Per the prescription at FAR 30.201-4 (c) Disclosure and Consistency of Cost Accounting Practices--Foreign Concerns. | | |
| Check this box if claiming eligibility for exemption from CAS coverage as a foreign concern. The Offeror hereby certifies that it is a non-government foreign concern. Any resulting contract must comply with Consistency in Estimating, Accumulating, and Reporting Costs, CAS 401, and Consistency in Allocating Costs Incurred for the Same Purpose, CAS 402.  When Eligibility for Modified Coverage by a Foreign Concern is elected, the applicable subcontract clause is FAR clause(9903.201-4(f)) 52.230-4 – Disclosure and Consistency of Cost Accounting Practices--Foreign Concerns. | | |
| PART F  52.230-7 Proposal Disclosure – Cost Accounting Practices Changes  (Unless a full exemption is claimed in PART A a response is required below) | | |
| Proposal Disclosure – Cost Accounting Practices Changes  The Offeror shall check “yes” below if the contract award will result in a required or unilateral change in cost accounting practice, including unilateral changes requested to be desirable changes.  Yes  No | | |
| If the Offeror checked “Yes” above, the Offeror shall —  (1) Prepare the price proposal in response to the solicitation using the changed practice for the period of performance for which the practice will be used; and  (2) Submit a description of the changed cost accounting practice to the Contracting Officer and the Cognizant Federal Agency Official as pricing support for the proposal. | | |
| PART G  SIGNATURE | | |
| This certification concerns a matter within the jurisdiction of an agency of the United States.  The making of a false, fictitious or fraudulent certification may render the maker subject to prosecution under 18 U.S.C. § 1001.  By signing below, I represent that I am a company official with authority to complete this form, and certify that the information submitted herein is current, accurate and complete. | | |
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| Signature | Printed Name and Title of Person Authorized to Bind Offeror | Date |