

Any contract in excess of the applicable CAS threshold (\$2,000,000) resulting from this solicitation will be subject to the requirements of the Cost Accounting Standards Board (48 CFR Chapter 99), except for those contracts which are exempt as specified in 48 CFR 9903.201-1.

Note: This Notice does not apply to small businesses or foreign governments.

Instructions

Offeror shall examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant contract. **If any of the boxes checked in Part I, skip Parts II, III, and IV, and proceed to Part V.**

Part I - Eligibility for Exemption from Cost Accounting Standards

Offeror may be eligible to claim an exemption from CAS requirements. The following categories of contracts and subcontracts are exempt from all CAS requirements. Any procurement action resulting from this proposal is exempt from Cost Accounting Standards pursuant to FAR 30.201-1, specifically because based on the following exemption: (Check the appropriate box below)

- ☐ Sealed bid contracts.
- ☐ Negotiated 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)).
- ☐ Subcontracts with small business.
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).
- ☐ 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.
- ☐ Prices are set by law or regulation.
The offeror further agrees to support this claim for exemption by completing and submitting the appropriate supporting documentation to the buyer.
- ☐ Subcontracts authorized in 48 CFR 12.207 for the acquisition of commercial items.
- ☐ Subcontracts of less than \$7.5 million, provided that, at the time of award, the business unit of the subcontractor is not currently performing any CAS-covered contracts or subcontracts valued at \$7.5 million or greater.
If a subcontractor is currently performing a CAS-covered contract or subcontract of \$7.5 million or greater, CAS coverage is triggered and new awards are subject to CAS (unless they meet another exemption under 9903.201-1(b)).
- ☐ Subcontractors under the NATO PHM Ship program to be performed outside the United States by a foreign concern.
- ☐ Firm-fixed-price contracts and subcontracts awarded on the basis of adequate price competition without submission of cost or pricing data.

Part II - Disclosure Statement – Cost Accounting Practices and Certification

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 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 Part II of this provision. Disclosure Statement must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant ACO.

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.

Check the appropriate box below:

1. ☐ **Certificate of Concurrent Submission of Disclosure Statement.** The offeror hereby certifies that, as part of the offer, copies of the Disclosure Statement have been submitted as follows:
- i. Original and one (1) 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.

Date of Disclosure Statement:

Name and Address of Cognizant ACO or Federal Official Where 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 Disclosure Statement:

Name and Address of Cognizant ACO or Federal Official Where 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 advise the Contracting Officer immediately.
4. ☐ **Certificate of Interim Exemption.** The offeror hereby certifies that (i) the offeror first exceeded the monetary exemption for disclosures, 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 certificate to the Contracting officer, in the form specified under (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.

Part III - 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 (FAR 52.230-3) in lieu of the Cost Accounting Standards clause (FAR 52.230-2).

- ☐ The offeror hereby claims an exemption from the Cost Accounting Standards clause (FAR 52.230-2) 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 (FAR 52.230-3) 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 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.

Part IV - Additional Cost Accounting Standards Applicable to Existing Contracts

The offeror shall indicate below whether award of the contemplated contract would, in accordance with paragraph (a) (3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts:

☐ Yes ☐ No

Part IV - Execution by Authorized Signatory

Company Name and Address:

Proposal or RFP/RFQ #:

Authorized Representative Signature:

Date:

Printed Name:

Title:

E-mail Address: