



**Requests for Qualifications  
Professional Municipal  
Auditing Services  
RFQ 2023-024  
Town of Salem NH**

**SALEM PURCHASING**  
Gia Faccadio, Purchasing Agent  
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**REQUEST FOR QUALIFICATIONS  
RFQ 2023-024  
PROFESSIONAL MUNICIPAL AUDITNG SERVICES**

You are cordially invited to submit qualifications in accordance with the attached specifications, terms, and conditions listed in RFQ 2023-024 Professional Municipal Auditing Services which can be obtained at <https://www.townofsalemnh.org/purchasing>. The Town of Salem NH is seeking qualified, independent, certified public accounting firms with sufficient expertise in governmental accounting and auditing to audit the Town's financial records beginning with the fiscal year ending December 31, 2023. This will be a three (3) year contract, 2023 – 2025 with the option to extend for an additional three (3) years. **All proposals must be received by August 16, 2023, at 9:30 AM EST.** Late proposals will not be considered. A pre-proposal meeting will not be conducted. **Three (3) copies of the proposal package must be submitted in a sealed envelope, plainly marked:**

**Town of Salem NH  
ATTN: Purchasing Office  
RFQ 2023-024  
Professional Municipal Auditing Services  
33 Geremonty Drive  
Salem, NH 03079**

The Town reserves the right to reject any or all proposals and/or to limit this procurement to a portion based on the availability of funds and/or as deemed in the best interest of the Town.

**INTRODUCTION**

The Town of Salem NH is seeking qualified, independent, certified public accounting firms with sufficient expertise in governmental accounting and auditing to audit the Town's financial records beginning with the fiscal year ending December 31, 2023. The auditor must be licensed to practice in the State of New Hampshire. The audit is to be performed The CPA audit of the financial statements of the town will be done in accordance with auditing standards generally accepted in the United States of America. The Town proposes a three-year contract with the option to extend it another three years. Additionally, the Town is seeking an audit firm to compile and submit the Financial Report of the Budget (MS-535) to the New Hampshire Department of Revenue Administration.

**OTHER CONSIDERATIONS:**

- The Town of Salem, NH is located in Rockingham County. The Town occupies roughly 24.8 square miles of land area and 1.1 square miles of inland water. The Town has a population of 30,089 according to the 2020 Census.
- The Town operates under a Town Council-Town Manager form of government. In March 2023 the voters authorized a new Town charter that replaced the five-member Board of Selectmen with a Town Council consisting of nine members elected to staggered three-year terms.

- The Town's fiscal year is January to December 31.
- The Town has the following funds: General Fund, Water Fund, Sewer Funds, Special Revenues funds, Capital Projects funds, and several trust funds including an OPEB trust fund.
- The Town's fiscal year 2023 operating budget is \$72 million inclusive of the general, water, and sewer funds.

### **Objective and Scope of Work to be Performed**

1. The audit will encompass a financial and compliance examination of the Town's basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as well as the related notes to the financial statements. The financial and compliance audit will cover federal, state, and local funding sources in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the following:
  - Government Auditing Standards issued by the U.S. Government Accountability Office.
  - Provisions of the Federal Single Audit Act of 1984 (as amended in 1996), if applicable.
  - Provisions of the U.S. Office of Management and Budget (OMB) Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations, if applicable.
  - All other applicable laws and regulations.
2. The Auditor will be responsible for the preparation and printing of the basic financial statements, supplementary information, and compliance reports. An electronic copy of the audit documents will also be provided in a searchable Adobe PDF file format. The Auditor will submit a draft of the financial statements to be reviewed in detail by the Finance Director prior to publishing.
3. The audit shall result in the preparation of financial statements from the audited records of the Town with the Auditor's opinion thereon. The Auditor's opinion shall be expressed in the report and include reasons for modifying the opinion, disclaiming the opinion, or rendering an adverse opinion.
4. The Auditor shall perform the audit and prepare all reports pertaining to the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, including submission through the federal clearing house portal.
5. The Auditor will be responsible for the preparation of the MS-535 Annual Report of the Town as required by the State of New Hampshire Department of Revenue Administration (DRA). Preparation shall be submitted to Town staff in time to allow ample review and corrections prior to the DRA's deadline for setting the Town's tax rate.

6. The Auditor shall be prepared to advise the Town of Salem staff on how to best implement both current and proposed GASB Statements. In addition, the auditor is also expected to provide informal advice and consultation throughout the year on matters relating to accounting and financial reporting. This would not necessarily include any task that entails significant research or a formal report.
7. Should circumstances arise during the audit that require significant additional work to be performed in excess of the amounts set forth in the contract, additional costs shall be negotiated prior to commencement of the work and an amended contract will be submitted for approval.
8. In planning and performing the audit, the Auditor shall consider the Town of Salem's system of internal control as a basis for designing auditing procedures and for the purpose of expressing an opinion on the financial statements. The Auditor shall communicate in a written report titled Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards any material weaknesses in internal controls found during the audit. A material weakness shall be defined as a significant deficiency in internal controls, or combination of significant deficiencies that results in more than a remote likelihood that a misstatement of the City's financial statements will not be prevented or detected by the City. Said report shall include written responses by the Director of Finance and Administration to the Auditor's comments and recommendations.
9. Non-material conditions and/or other matters that come to the attention of the Auditor related to opportunities for strengthening internal controls and operating efficiencies shall be reported in a management letter with prior discussion to the Director of Finance & Administration. The management letter shall include written responses by the Director of Finance & Administration to the Auditor's comments and recommendations.
10. As guided by AICPA Auditing Standards Board Statement on Auditing Standard No. 117, the Auditor should exercise due professional care in understanding the type of engagement and also requiring that if during the audit the Auditor becomes aware that the Town is subject to audit requirements which may not be encompassed in the terms of the engagement he or she should communicate to management and the audit committee or others with equivalent authority and responsibility that the audit may not satisfy the requirements. In addition to completing the annual audit, the auditing 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 auditing firm will also be expected to keep the Town staff informed of the requirements of all new accounting and financial reporting pronouncements of the Governmental Accounting Standards board and the United States Office of management and budget and provide sufficient training the Town staff for them to effectively meet their responsibilities under all such new requirements.
11. 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 or two business days.

## **Report Requirements**

Following the completion of the audit of the fiscal year's financial statements, the Auditor shall issue the following:

1. A report on the fair presentation of the financial statements and related supplementary information in conformity with generally accepted accounting principles for the Town of Salem.
2. A report on internal control and compliance with laws, regulations, and provisions of contracts and grant agreements based on the audit of the financial statements performed in accordance with Government Auditing Standards.
3. A report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133 and the Single Audit Act, if applicable.
4. A schedule of findings and questioned costs in accordance with the Single Audit Act, if applicable.
5. Management letter if appropriate.
6. Working Trial balances and adjusting journal entries in excel format.

## **Assistance to be Provided to the Auditor**

The Town will designate the Finance Director, Assistant Finance Director, and Accounting and Budget Manager as the audit engagement coordinators to work directly with the auditor. The Finance Director will be the main point of contact. The engagement coordinators will have responsibilities for the following:

- a. Primary contact for questions, securing information, and other pending issues between the Auditor and the Town on items related to the financial statements.
- b. Receiving initial draft copies and re-drafted copies of the financial statements, management letter and internal control letter from the Auditor.
- c. Coordinating meetings with the Auditor and the Town Manager and/or Town Council, as needed.
- d. Monitoring and reviewing the progress reports from the Auditor.
- e. Helping to resolve issues with the Auditor not related directly to financial statements.
- f. Oversight of "Representation Letter" by management to Auditor.
- g. Oversight of the "Management Letter" responses to the Auditor.

The Town will render all feasible assistance to the Auditor and shall respond to requests within reason for information; provide all necessary books and records; provide account analysis worksheets, computer reports on all activity on requested accounts, and provide physical facilities required by the auditors for the expeditious conduct of this engagement. The staff of the Town will be available to assist by providing information, documentation, and explanations as required.

A trial balance with budgeted amounts can be made available to the Auditor via electronic file, hard copy, or e-mail. Assistance in converting these statements to government wide statements using the GASB 34 model is anticipated from the Auditor.

## **Selection Criteria**

The Town is not required to accept the proposal that includes the lowest cost estimate and will be ranked and rated by the selection panel based on the following criteria:

- Completeness and timeliness of consultant's submission
- Experience, references, and qualifications
- Project understanding and professionalism
- Cost competitiveness and thoroughness of fees and cost estimate

## **Selection Requirements**

To enable the Town to perform a fair comparative analysis and evaluation of Qualifications, vendors shall structure and compose their Statement in the format outlined below.

1. **Cover Letter/Letter of Interest (2 pages max):** Each vendor statement must include a cover letter/letter of interest identifying the vendor, their place of business, name and telephone number of the person to contact about the statement and the subject RFQ.
2. **Corporate Profile:** This should be a more detailed narrative from the vendor that includes a summary of experience and how these services will be employed for the Town. Briefly discuss the vendors' total capabilities and available resources. The vendor must demonstrate that it has a strong history, the necessary resources, familiarity with the region, and good working relationships with its subcontractors, if any. This section should include the following:
  - Brief Overview and history of your company, including the organizations' structure and target technologies.
  - Provide a description of qualifications and experience of your firm in providing similar services described above.
  - Include a list of personnel certifications.
  - Total number of clients (audit engagements only)
  - Total number of municipal /government clients
  - Staffing (audit engagements only) – list number of technical staff and technical level, administrative staff etc.
3. **Key Personnel:** Introduce your team to be assigned to this project. Provide a quick snapshot of your team's history and its primary team members. The description should include background, experience, and strengths of each member. Please include a one page resume of each member of your staff to be assigned this project. Please indicate who will be the project manager.

4. **References:** Provide not more than three (3) references with similar engagements for which the vendor has performed work of a similar nature. Include the names of contact persons, with addresses and telephone numbers, so that the Town may contact them. At least one reference should be from a key decision maker from a municipality that the vendor has worked for. Do not include Town of Salem personnel as references.
5. **Professional Consultants:** List professional consultants outside of your company whom you propose would provide services not available in your company, if applicable.
6. **Signed Statements:** Include the signed statements in Appendix A
7. **A Separate sealed cost proposal:** Include in a separate sealed envelope a cost proposal. Please provide the cost for three (3) consecutive years, beginning with fiscal year ending December 31, 2023. Include a separate cost per year for the single audit, should one be required.

### **Rejection of Proposals**

The Town reserves the right to reject any or all proposals and/or to limit this study to a portion based on the availability of funds and/or as deemed in the best interest of the Town. Any proposal determined to be non- responsive to any of the minimum evaluation criteria of this RFQ will be automatically disqualified. The Town may determine that the non-responsiveness is not substantial and can be clarified. In such cases, the Town will allow the VENDOR to make minor corrections and apply the change in the evaluation.

Any of the following reasons may be considered as being sufficient for the disqualification of VENDOR and the rejection of his proposal(s):

1. Failure to adhere to one or more of the provisions established in the RFQ.
2. Failure to submit all required information as requested in the specifications by the deadline.
3. Failure to submit the proposal at the time or in the format specified herein or to supply the minimum information requested herein.
4. Failure to meet the minimum evaluation criteria specified in this RFQ.
5. Failure to submit its proposal to the required address on or before the deadline date established by the Town.
6. Misrepresentation of services, experience, and personnel by providing demonstrably false information in its proposal or failure to provide material information.
7. Failure to submit the cost on the enclosed Cost Proposal.
8. Refusal of a reasonable request for an interview.

9. Refusal to provide clarification requested by the Town.
10. Evidence of collusion.
11. Failure to provide truthful and accurate information in its proposal or misrepresents its product.

### **Execution of Contract**

Upon the acceptance of VENDOR'S proposal, the Town will prepare and submit an award letter to the successful VENDOR for ordering. In the event that the successful VENDOR fails, neglects or refuses to execute the contract within fourteen (14) days after receiving a notice of award from the Town, the Town may at its option terminate and cancel its action in awarding the bid and the selection of the VENDOR shall become null and void and of no effect.

Incorporated by reference into the contract, which is to be entered into, by the Town and the successful, VENDOR pursuant to this RFQ will be:

1. All the information presented in or with this RFQ and the VENDOR'S response thereto.
2. All written communications between the Town and the successful VENDOR whose proposal is accepted. A designated official of the VENDOR and the Town of Salem shall execute the contract.

### **GENERAL TERMS AND CONDITIONS**

**\*These are General Terms and Conditions for all Request for Bids, and some items thereof may not be applicable to this bid.**

**PREPARATIONS OF BIDS/PROPOSALS:** Proposals shall be submitted on the forms provided and must be signed by the Bidder or his authorized representative. The person signing the proposal shall initial any corrections to entries made on the attached forms.

Vendors must provide pricing on all items appearing on the bid forms unless specific directions in the advertisement, on the bid form or in the special provisions allowed for partial bids. Failure to provide pricing on all items may disqualify the bid. Alternative bids will be considered, unless otherwise stated, only if the alternate is described completely, including, but not limited to, sample, if requested and specifications sufficient so that a comparison to the request can be made.

Any questions or inquiries must be submitted in writing and must be received by the Purchasing Division no later than seven (7) calendar days before the Request for Proposal due date to be considered. Any changes to the Request for Proposal will be provided to all bidders of record.

The name of manufacturer, trade name, or catalog number mentioned in this request for bid description is for the purpose of designating a minimum standard of quality and type. Such references are not intended to be restrictive, although specified color, type of material and specified measurements may be mandatory.

Proposals will be considered for any brand that meets or exceeds the quality of the specifications listed. On all such proposals, the bidder shall specify the product they are proposing and shall supply sufficient data to enable a comparison to be made with the particular brand or manufacturer specified. Failure to submit the above may be sufficient grounds for rejection of the proposal.

**SUBMITTED BIDS/PROPOSALS:** Proposals must be submitted as directed in the Notice to Qualified Firms, and on the forms provided unless otherwise specified. Proposals must be typewritten or printed in ink. Proposals must be mailed or delivered in person. Proposals that are faxed or emailed will not be accepted.

**WITHDRAWING BIDS/PROPOSALS:** Proposals may be withdrawn prior to the opening date and time upon written request of the Proposer. Negligence on the part of the Proposer in preparing his/her proposal shall not constitute a right to withdraw a proposal subsequent to the proposal opening.

**PROPOSAL EVALUATION:** The Town reserves the right to reject any and all proposals received for the following reasons including but not limited to:

- Fails to adhere to one or more of the provisions established in the proposal.
- Fails to submit its proposal at the time or in the format specified herein or to supply the minimum information requested herein.
- Fails to meet the minimum evaluation criteria specified in this proposal.
- Fails to submit its proposal to the required address on or before the deadline date established by the Town.
- Misrepresents its services, experience, and personnel by providing demonstrably false information in its proposal or fails to provide material information.
- Fails to submit its cost on the enclosed bid form.
- Refuses a reasonable request for an interview.
- Refuses to provide clarification requested by the Town.

**RECEIPT AND OPENING OF PROPOSALS:**

Proposals shall be submitted prior to the time fixed in the Request for Sealed Bids/RFQ. Proposals received after the time so indicated shall be returned unopened.

**PROPOSAL RESULTS:**

All sealed RFQ's received will be considered confidential and not available for public review until after the bid opening is conducted. Bid and RFQ openings will be scheduled and opened accordingly. Results will not be given over the phone. Please send your request in writing or send an email to [gfaccadio@salemnh.gov](mailto:gfaccadio@salemnh.gov) to receive results after the public opening. All Bids, RFP's, and RFQ's will remain unofficial and if applicable confidential until the award has been posted on the Town website.

**KNOWLEDGE AND EXPERIENCE:** If and as requested per document, provide a description of the firm's knowledge and experience in the industry. Highlight your company's experience in providing the highest quality and effective product and reliable service and support.

**REFERENCES:** If and as requested per document, projects within the past ten years best illustrating current qualifications for this project.

**AWARD OF CONTRACT:** It is the policy of the Town of Salem, NH that contracts are awarded only to responsible bidders. In order to qualify as responsible, a prospective vendor must meet the following standards as they relate to this request:

- Have adequate financial resources for performance or have the ability to obtain such resources as required during performance.
- Have the necessary experience, organization, technical and professional qualifications, skills, and facilities.
- Be able to comply with the proposed or required time of completion or performance schedule; and
- Have a demonstrated satisfactory record of performance.
- Adhere to the specifications of this bid and provide all documentation required of this bid.

The contract will be awarded to a responsive & responsible bidder based on best (lowest) cost first understanding the qualifications and experience of the bidder, the quality of the equipment/ product /materials/services to be provided and the support that the bidder offers during the duration of the contract terms.

**EXECUTION OF AGREEMENT:** The successful proposer shall sign (execute) the necessary agreements for entering into the contract and return such signed agreements to the town within ten (10) calendar days from the date mailed or otherwise delivered to the successful Proposer.

**APPROVAL OF AGREEMENT:** Upon receipt of the agreement that has been fully executed by the proposer, the owner will complete the execution of the agreement and return the agreement to the contractor. The Agreement accompanied by a Town issued purchase order will be delivered to the contractor and will constitute a mutual approval and agreement by both parties to abide by the terms and conditions of the agreement.

**FAILURE TO EXECUTE AGREEMENT:** Failure of the successful proposer to execute the agreement at the date and time agreed upon by the Town and the successful Proposer shall be just cause for cancellation of the award and forfeiture of all deposits.

**CONTRACT TERMINATION:** If at any time the proposer fails to provide proper services during the contract period, the Town of Salem, NH will have the option to terminate the contract at any time without notice.

**INSURANCE CERTIFICATES:**

Prior to award of this contract, the Contractor shall submit insurance certificates indicating coverage for all vehicles, public liability, and property damage in the following amounts:

Comprehensive General Liability	\$ 1,000,000 / \$ 1,000,000
Auto Liability: Property Damage	\$ 1,000,000 / \$ 1,000,000
Personal Injury	\$ 1,000,000 / \$ 2,000,000
Workmen's Compensation	as required by the State of New Hampshire

**PRICING:** Unless otherwise specified all prices listed are firm for the term of the contract. All prices should include all labor and material costs, and any discounts offered. All fuel surcharges, delivery charges and miscellaneous charges that are not part of the terms and conditions of this contract will only hold up payment if they are added to the submitted invoice.

**INVOICING:**

Invoices **must be physically mailed** and/or submitted (emailed invoices unacceptable) to Accounts Payable at:

Town of Salem  
c/o Accounts Payable  
33 Geremonty Drive  
Salem NH 03079

The invoice must include an itemization of all items, supplies, repairs, labor furnished, including unit list pricing, and net pricing, as identified in the bid award. The total amount due shall be clear and apparent on the invoice for proper payment. Payment terms are net thirty (30) days from the date of the invoice. General terms as allowable: Invoices received before the twentieth of each month should be processed for said month with payment available through said month check disbursement.

**TAX:** The Town is exempt from all sales and federal excise taxes. Our exemption number is 026000817 Please Invoice less these taxes.

**DELIVERY:** Deliveries are to be made only to the department or division indicated on the order and in accordance with accepted commercial practices, without extra charge for packing or containers.

**GUARANTEES AND WARRANTIES:** All parts and labor related to agreements must be guaranteed and include a warranty. If any work is unable to be guaranteed, the contractor must inform the Town, in writing, prior to the delivery of an item or any work being performed.

**FORCE MAJEURE:** Neither party shall be liable for any inability to perform its' obligations under any subsequent agreement due to war, riot, insurrection, civil commotion, fire, flood, earthquake, storm or any other act of God.

## **Appendix A**

Please sign and include the following:

- Non-Collusion Statement
- Indemnification Agreement
- Affirmative Action Statement
- Cost Proposal Statement



### **NON-COLLUSION STATEMENT**

By Submission of the Bid or Proposal, the Bidder Certifies that:

1. This bid or proposal has been independently arrived at without collusion with any other competitor or potential competitor;
2. This bid proposal has not been knowingly disclosed and will not be knowingly disclosed prior to the opening of bids or proposals for this project, to any other bidder, competitor, or potential competitor;
3. No attempt has been made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;
4. The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing in its behalf;
5. That attached hereto (if a corporate bidder) is a certified copy of a resolution authorizing the execution of the certificate by the signatory of this bid or proposal on behalf of the corporate bidder.

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(Typed or Printed name of Person Signing Proposal)

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Signature

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Name of Business



## **INDEMNIFICATION AGREEMENT**

The successful vendor agrees to indemnify, investigate, protect, defend, and save harmless the Town of Salem, NH, its officials, officers, agents, and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm or corporation furnishing or supplying work, services, materials, equipment or supplies in connection with the performance of this contract and from any and all claims and losses accruing or resulting to any person, firm or corporation which may be injured or damaged by the vendor in the performance of this contract. In any case, the forgoing provisions concerning indemnification shall not be construed to indemnify the Town for damage arising out of bodily injury to persons or damage to property caused by or resulting from the sole negligence of the Town or its employees. This indemnification shall survive the expiration or early termination of this contract.

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

Date: \_\_\_\_\_



### **AFFIRMATIVE ACTION**

The VENDOR shall not discriminate against any qualified employee or applicant for employment because of race, color, national origin, ancestry, age, sex, religion, or physical/mental handicap. The VENDOR agrees to comply with all applicable Federal and State statutes, rules and regulations prohibiting discrimination in employment.

If a complaint or claim alleging violation by the VENDOR of such statutes, rules, or regulations is presented, the VENDOR agrees to cooperate in the investigation and disposition of complaint or claim.

I understand that non-compliance with the provisions in this section, the Town of Salem shall impose such sanctions as it deems appropriate, including but not limited to the following:

Withholding of payments due the VENDOR until the VENDOR complies, and termination or suspension of any contract or agreement pursuant to this RFQ.

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(Typed or Printed name of Person Signing Proposal)

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Signature

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Name of Business



## **COST PROPOSAL FOR PROFESSIONAL MUNICIPAL AUDITING SERVICES**

**The below signature shall certify and agree to the following:**

1. That *any and all of the costs* associated with the provision of the VENDORS services and products are included in the attached cost proposal provided by the VENDOR.
2. That the VENDOR understands that the Town will not be able to reimburse expenses nor pay invoices for work conducted prior to contracting.
3. That by filing a proposal the VENDOR is aware of and will be subject to all requirements of this RFP and the proposal filed by the VENDOR.
4. That any and all fee, licenses, leases, subcontracts with other vendors, and any and all agreements, are addressed through the cost proposal.
5. That the cost proposal shall be sufficiently itemized by rational cost sectors as proposed by the VENDOR in a form and manner that allows the reviewer a clear understanding of the division of costs between services, fees, and products.
6. That the cost proposal is organized in a manner that provides monthly itemized costs for the complete due diligence and operations

Business Name \_\_\_\_\_

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

Business Phone \_\_\_\_\_ Fax \_\_\_\_\_

Business Type: \_\_\_\_\_  
(Individual, Partnership, Corporation etc.)

\_\_\_\_\_  
Name of Person Authorized to sign proposals

\_\_\_\_\_  
Title of Person Authorized to sign proposals

\_\_\_\_\_  
Signature of Above Person

## 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 3	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.					
	2 Business name/disregarded entity name, if different from above					
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ► Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ►					
	4 Exemptions (codes apply only to certain entities, not individuals; see Instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)					
	5 Address (number, street, and apt. or suite no.)			Requester's name and address (optional)		
	Town of Salem, NH 33 Ceremony Drive Salem, NH 03079					
	6 City, state, and ZIP code					
	7 List account number(s) here (optional)					

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number					
<input type="text"/>	<input type="text"/>	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

OR					
Employer identification number					
<input type="text"/>	<input type="text"/>	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification Instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ►	Date ►
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### General Instructions

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/w9](http://www.irs.gov/w9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

- Form 1099 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding,
3. 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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.