



## COST ACCOUNTING STANDARDS NOTICES AND CERTIFICATION FAR 52.230-1 (OCT 2015)

Any negotiated contract/subcontract in excess of \$2,000,000 resulting from a solicitation, is subject to Cost Accounting Standards (CAS) requirements, unless an authorized exemption per 48 CFR 9903.201-1(b) applies. The information provided in this notice determines the CAS requirements that apply to any resultant contract/subcontract and requires offerors to: 1) claim exemption from CAS coverage, 2) certify Disclosure Statement status, 3) elect modified CAS coverage when appropriate, and/or 4) certify whether award of the contemplated contract/subcontract would require a change to existing cost accounting practices.

**Instructions:** This notice contains six sections (A-F). The offeror must examine each section, and where necessary, fill in the requested information and provide the required documentation to support any claimed exemption(s) and/or responses, as applicable. The completed notice and any supporting documentation must be submitted with the offeror's proposal.

### Section A: Exemption from CAS Requirements

**Offeror:** If the proposal exceeds the applicable CAS threshold, but an exemption from CAS requirements is claimed, certify that an exemption under the provisions of 48 CFR 9903.201-1(b) applies. Check the appropriate box(es) below and provide required documentation to support the exemption(s) claimed (if applicable).

The following contracts/subcontracts are exempt from all CAS requirements as stated in 48 CFR 9903.201-1(b):

- Contracts and subcontracts with small businesses
- Contracts and subcontracts with foreign governments or their agents or instrumentalities
- Firm-fixed price contracts or subcontracts based on adequate price competition without submission of certified cost or pricing data
- Contracts and subcontracts for the acquisition of commercial items
- Contracts and subcontracts in which the price is set by law or regulation
- Sealed bid contracts
- 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
- Subcontractors under the NATO PHM Ship program to be performed outside the United States by a foreign concern

***If at least one CAS exemption above is claimed, proceed to Section F, otherwise, continue with Section B.***

### Section B: Disclosure Statement - Cost Accounting Practices and Certification

**Offeror:** If submitting a proposal which, if accepted, will result in a CAS-covered contract/subcontract, as a condition of contracting/subcontracting, a Disclosure Statement is required per 48 CFR 9903.202. The Disclosure Statement divulges the practices that were used in pricing the proposal. Disclosure must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant Administrative Contracting Officer (ACO) or Federal official and/or from the loose-leaf version of the Federal Acquisition Regulation (FAR).

The Disclosure Statement must: a) be submitted as part of the proposal with requested information provided [refer to option (1) of Section B below], b) have already been submitted with requested information provided [refer to option (2) of Section B below], c) be exempt due to eligibility for a monetary exemption [refer to option (3) of Section B below], or d) not yet be required due to eligibility for an interim exemption [refer to option (4) of Section B below].

**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 and fill in the requested information, as required.

(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.

Date of Disclosure Statement: \_\_\_\_\_

Name & Address of 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 & Address of 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 Oshkosh Defense and the Contracting Officer immediately.

(4)  **Certificate of Interim Exemption**

The offeror hereby certifies that 1) the offeror first exceeded the monetary exemption for disclosure, as defined above in option (3) of Section B, in the cost accounting period immediately preceding the period in which this offer was submitted and 2) 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 Oshkosh Defense and the Contracting Officer, in the form specified under options (1) or (2) of Section B, as appropriate, to verify submission of a completed Disclosure Statement.

*CAUTION: An offeror 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. 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.*

**Section C: Cost Accounting Standards - Eligibility for Modified Contract Coverage**  
**Offeror:** If the proposal is CAS-covered but the offeror is eligible for and elects to use modified CAS coverage, the offeror must certify that a partial exemption from certain CAS requirements or alternative CAS coverage applies. Check the appropriate box(es) below to indicate the type(s) of modified coverage claimed.

(1) **Modified CAS Coverage**

**Offeror:** If eligible to use the modified provisions of 48 CFR 9903.201-2(b) and elect to do so, check the box below. Checking the box shall mean that the resultant contract/subcontract 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 Oshkosh Defense 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/subcontract 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.*

**(2) Modified CAS Coverage for Educational Institutions**

**Offeror:** If claiming eligibility for modified CAS coverage as an educational institution under 48 CFR 9903.201-2(c), check the box below.

- The offeror hereby certifies that it is an educational institution that is eligible for modified coverage under 48 CFR 9903.201-2(c) and will not use a Federally Funded Research and Development Center (FFRDC) operated by the institution to perform work for any resultant contract/subcontract.

**(3) Modified CAS Coverage for Non-Government Foreign Concerns**

**Offeror:** If claiming eligibility for modified CAS coverage as a foreign concern under 48 CFR 9903.201-2(e), check the box below.

- The offeror hereby certifies that it is a non-government foreign concern and any resultant contract/subcontract shall comply with CAS 401 and CAS 402.

**Section D: Additional Cost Accounting Standards Applicable to Existing Contracts**

**Offeror:** Indicate below whether award of the contemplated contract/subcontract would, in accordance with paragraph (a)(3) of the Cost Accounting Standards clause [FAR 52.230-2(a)(3)], require a change in established cost accounting practices affecting existing contracts and subcontracts.

- Yes     No

**Section E: Proposal Disclosure - Cost Accounting Practice Changes**

**Offeror:** Complete this section only if a CAS exemption is not claimed in Section A. If the contract/subcontract award will result in a required unilateral change in cost accounting practice, including unilateral changes requested to be desirable changes, check "Yes" below [FAR 52.230-7].

- Yes     No

If checked "Yes" above, the offeror must:

- 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 Oshkosh Defense, the Contracting Officer, and the cognizant Federal Agency Official as pricing support for the proposal.

**Section F: Authorized Signature & Certification of Offeror**

By signing this document, the offeror acknowledges and certifies that the information provided is true and accurate.

\_\_\_\_\_  
Signature of Offeror's Authorized Representative

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

\_\_\_\_\_  
Printed Name of Offeror's Authorized Representative

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
Title of Offeror's Authorized Representative

\_\_\_\_\_  
City, State, Zip Code, Country

\_\_\_\_\_  
Date Signed (mm/dd/yyyy)

\_\_\_\_\_  
Phone Number

RFQ/RFP/Proposal No. & Description: \_\_\_\_\_