ATTACHMENT A

Certifications Regarding Federal Felony and Federal Criminal Tax Convictions, Unpaid Federal Tax Assessments and Delinquent Federal Tax Returns

As discussed in Part I and Part II below, Section 523 of Division B and Sections 744 and 745 of Division E of the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235) (FY 2015 Act), contain certain funding prohibitions and certification requirements applicable to financial assistance awards issued with appropriated funds made available under the FY 2015 Act. Based on these requirements, the Department of Commerce requires the following certifications from prospective financial assistance award recipients (also referred to below as applicants):

Required Certifications		Award Value	
		Less than or Equal to $5M in FY 2015 Appropriated Funds	More than $5M in FY 2015 Appropriated Funds
Awardee Type	Corporations	Part I	Part I & Part II,
	Awardees other than Corporations	Certification Not Required	Part II

PART I – Certifications from Corporations

In accordance with Sections 744 and 745 Division E of the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235) (FY 2015 Act), none of the appropriated funds made available by the FY 2015 Act may be used to issue a financial assistance award to any corporation that:

(a) Has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, unless a Federal agency has considered suspension or debarment of the corporation and made a determination that this further action is not necessary to protect the interests of the Government; and/or

(b) Was convicted of a felony criminal violation under any Federal law within the preceding 24 months, unless a Federal agency has considered suspension or debarment of the corporation and made a determination that this further action is not necessary to protect the interests of the Government.

For purposes of the below certification, a corporation is defined as an entity that has filed articles of incorporation in one of the fifty states, the District of Columbia, or the various territories of

the United States including American Samoa, Federated States of Micronesia, Guam, Midway Islands, Northern Mariana Islands, Puerto Rico, Republic of Palau, Republic of the Marshall Islands, and the U.S. Virgin Islands. (Note that this includes both for-profit and non-profit organizations.)

The below certification is required for all new financial assistance awards, and for all amendments to existing financial assistance awards, that are made to corporations (as defined above) and that are funded with applicable appropriated funds made available to the Department of Commerce. This certification is further required to the extent that other appropriation acts contain the same or substantively similar prohibitions against the issuance of financial assistance awards to certain corporations.

Instructions: All applicants that are corporations (as defined above) must complete paragraphs (1) and (2) below, which must be signed below by an authorized representative of the corporation. Applicants that are not corporations are not required to complete this representation.

(1) _____ (insert name of corporation) certifies that it is ___ is not ____ (check one) a corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability.

(2) _____ (insert name of corporation) certifies that it is ____ is not____ (check one) a corporation that was convicted of a felony criminal violation under a Federal law within the 24 months preceding the signature date of this Representation.

By: _____
[Typed name and title of the signing individual]
[Typed phone number of the signing individual]
[Typed email address of the signing individual]

Date: _____

PART II – Certifications for Awards Over $5 Million

For financial assistance awards in excess of $5 million in FY 2015 appropriated funding, Section 523 of Division B of the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235) (FY 2015 Act) requires Commerce to obtain written certification from all recipients that:

(a) To the best of its knowledge and belief, the recipient has filed all Federal tax returns required during the three years preceding the certification;

(b) The recipient has not been convicted of a criminal offense under the Internal Revenue Code of 1986; and/or

(c) The recipient has not, more than 90 days prior to certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.

The below certification is required from all recipients receiving financial assistance awards in excess of $5 million and funded with applicable appropriations. This certification is further required to the extent that other appropriation acts contain the same or substantively similar prohibitions against the issuance of financial assistance to certain recipients of financial assistance awards in excess of $5 million.

Instructions: All applicants receiving financial assistance awards in excess of $5 million and funded with applicable appropriations must complete paragraphs (1), (2) and (3) below, which must be signed below by an authorized representative of the applicant.

(1) _____ (insert name of applicant) certifies that it has ____ or has not ____ (check one) filed all Federal tax returns required during the three years preceding this certification;

(2) _____ (insert name of applicant) certifies that it has ____ or has not ____ (check one) been convicted of a criminal offense under the Internal Revenue Code of 1986, as amended; and/or

(3) _____ (insert name of applicant) certifies that it has ____ or has not ____ (check one) been notified, more than 90 days prior to this certification, of any Federal tax assessment for which liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.

By: _____
[Typed name and title of the signing individual]
[Typed phone number of the signing individual]
[Typed email address of the signing individual]

Date: _____