

Raytheon Professionals: Please consult the [CR-001 Use Statement](#) on the proper use of this form.

Offeror: To receive a Purchase Order, Offeror must accurately complete this form for Buyer to determine applicable Cost Accounting Standards (CAS).

### Section A: Full Contract Exemption from CAS Coverage

Negotiated Purchase Orders are subject to CAS unless exempted under [48 CFR 9903.201-1\(b\)](#). If Offeror's proposal exceeds the applicable CAS threshold ([48 CFR 9903.201-1\(b\)\(2\)](#)), check the appropriate block immediately below.

- Offeror claims CAS exemption under [48 CFR 9903.201-1\(b\)\(3\)](#) as an eligible small business concern as defined at [13 CFR Part 121](#).
- Offeror claims CAS exemption under [48 CFR 9903.201-1\(b\)\(4\)](#) as a foreign government, as an agent of a foreign government, or as an instrumentality of a foreign government.
- Offeror claims CAS exemption under [48 CFR 9903.201-1\(b\)\(5\)](#) because the Offeror's proposed prices are set by law or regulation.
- Offeror claims CAS exemption under [48 CFR 9903.201-1\(b\)\(6\)](#) because the goods and / or services proposed are Commercial Products or Commercial Services pursuant to [FAR 2.101](#) and the Purchase Order type is allowed under [FAR 12.207](#).
- Offeror claims CAS exemption under [48 CFR 9903.201-1\(b\)\(7\)](#) because the goods and / or services proposed by Offeror are less than \$7.5 million, provided that, at the time of Purchase Order award, Offeror's business unit is not currently performing any CAS-covered contract or subcontract valued at \$7.5 million or greater.
- Buyer identified its solicitation as under the NATO PHM Ship Program and Offeror claims CAS exemption under [48 CFR 9903.201-1\(b\)\(13\)](#) because Offeror is a foreign concern and performance under the Purchase Order would be outside the United States.

**If Offeror claims an exemption in Section A, Offeror should proceed to Section F.**

- Offeror does not claim a full contract CAS exemption.

**If Offeror does not claim full contract CAS exemption, Offeror should proceed to Section B.**

**Section B: Disclosure Statement – Cost Accounting Practices and Certification**

For any Purchase Order subject to the requirements of the Cost Accounting Standards Board (CASB) (see [48 CFR Chapter 99](#)), Offeror must disclose the practices used in connection with the pricing of Offeror’s proposal according to [48 CFR 9903.202](#).

**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 provide all information required for the selection:

**(1) Certificate of Concurrent Submission of Disclosure Statement.**

- Offeror certifies that, as a part of the proposal, copies of its Disclosure Statement on *Form No. CASB DS-1* or *CASB DS-2*, as applicable, were submitted as follows:
  - (i) An original and one copy to the cognizant Administrative Contracting Officer (ACO) or Federal agency official authorized to act in that capacity, as applicable.
  - (ii) One copy to the cognizant Federal auditor.

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

Name of Cognizant ACO or Federal official where filed: \_\_\_\_\_

Address of Cognizant ACO or Federal official where filed: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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.**

- Offeror certifies that the Disclosure Statement was filed as follows:

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

Name of Cognizant ACO or Federal official where filed: \_\_\_\_\_

Address of Cognizant ACO or Federal official where filed: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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.

**(3) Certificate of Monetary Exemption.**

- Offeror certifies that 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 \$50,000,000 or more in the cost accounting period immediately preceding the period in which this proposal was submitted. Offeror further certifies that if such status changes before an award resulting from this proposal, Offeror will advise Buyer immediately.

**CAUTION:** This exemption does not apply if the Purchase Order resulting from this proposal exceeds \$50,000,000.

**(4) Certificate of Interim Exemption.**

- Offeror certifies that:
- (i) Offeror first exceeded the monetary exemption for disclosure, as defined in B(3) above, 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](#), Offeror is not yet required to submit a Disclosure Statement.
  - (iii) If an award resulting from this proposal has not been made within 90 days after the end of that period, Offeror will immediately submit a revised certificate to Buyer, in the form specified under B(1) or B(2) above, as appropriate, to verify submission of a completed Disclosure Statement.

**CAUTION:** If Offeror is currently required to disclose because Offeror was awarded a CAS-covered prime contract or subcontract of \$50,000,000 or more in the current cost accounting period then Offeror may not claim this B(4) exemption. Further, this 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: Certificate of Eligibility for Modified Cost Accounting Standards Coverage****(1) Eligibility for Modified Cost Accounting Standards Coverage**

- Offeror claims CAS exemption under [48 CFR 9903.201-2\(b\)](#) and certifies that Offeror is eligible to use 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, Offeror received less than \$50,000,000 in awards of CAS-covered prime contracts and subcontracts. Offeror further certifies that if such status changes before an award resulting from this proposal, Offeror will advise Buyer immediately. Offeror is subject to CAS coverage pursuant to FAR 52.230-3.

**CAUTION:** 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 Purchase Order of \$50,000,000 or more; or if, during its current cost accounting period, Offeror has been awarded a single CAS-covered prime contract or subcontract of \$50,000,000 or more.

**(2) Eligibility for Modified Cost Accounting Standards Coverage for an Educational Institution**

- Offeror claims CAS exemption 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 Purchase Order. Offeror is subject to CAS coverage pursuant to FAR 52.230-5.

**(3) Eligibility for Modified Cost Accounting Standards Coverage for a Foreign Concern**

- Offeror claims CAS exemption as a foreign concern that is not a foreign government or an agent or instrumentality thereof. Offeror shall comply with CAS Standards found in 48 CFR 9904.401 and 48 CFR 9904.402. Offeror is subject to CAS coverage pursuant to FAR 52.230-4.

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

Would award of the contemplated Purchase Order require a change in established cost accounting practices affecting existing contracts and subcontracts in accordance with the applicable Cost Accounting Standards clause?

- YES (explain change):

\_\_\_\_\_

- NO

**Section E: Proposal Disclosure – Cost Accounting Practices Changes (reference 52.230-7)**

Would a Purchase Order award result in a required or unilateral change in cost accounting practice, including unilateral changes requested to be desirable changes?

- YES     NO

If "YES", Offeror must:

- (1) Prepare its price proposal in response to Buyer’s 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 Buyer and the cognizant Federal agency official as pricing support for the proposal.

**Section F: Authorized Signature of Offeror**

Offeror must complete this section before returning this CR-001 form to Buyer. By signing below, (i) Offeror certifies that the information provided by Offeror is complete and correct and (ii) Offeror acknowledges its obligation when requested by Buyer to provide justification to support its responses above.

Company: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

Email Address: \_\_\_\_\_

RFQ/RFP Number: \_\_\_\_\_