

## Required Financial Documents by Business Type

All organization types (e.g., corporation, sole proprietorship, partnership, etc.) must submit the hardcopy financial documentation detailed in the [Request for Bids \(RFB\)](#) instructions. Bidders that file tax returns for a calendar year must submit financial documents that represent calendar year 2010 or 2011. Fiscal year filers should submit financial documents that represent the latest filed. No part of an accounting year may include months prior to 2009. The three financial statements and the tax extract must be for the same 12-month accounting period. For example, if the financial statements are for the 2010 calendar year, the tax return extract must be for the 2010 calendar year. For additional information, please review the [financial documents](#) fact sheet on the Competitive Bidding Implementation Contractor (CBIC) website.

Business Type	Income Statement	Balance Sheet	Statement of Cash Flows	Tax Return Extract	Credit Report & Numerical Score
<b>LLC, PC, S or C Corporation</b>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Revenue</li> <li>• Adjustment to revenues</li> <li>• Cost of goods sold</li> <li>• Expenses by category</li> <li>• Net income/loss</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Current assets</li> <li>• Total assets</li> <li>• Current liabilities</li> <li>• Total liabilities</li> <li>• Stockholders' equity</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Operating activities</li> <li>• Financing activities</li> <li>• Investing activities</li> <li>• Beginning and ending cash balances</li> </ul>	<p>Most current year for which a tax return has been submitted (should not include any months prior to 2009 for fiscal filers).</p> <p><b>MUST INCLUDE:*</b></p> <ul style="list-style-type: none"> <li>• Form 1120: pages 1 – 5 <i>or</i></li> <li>• Form 1120S: pages 1 – 4 <i>or</i></li> <li>• Schedule C: pages 1 – 2 <i>or</i></li> <li>• Form 1065: pages 1 – 5</li> </ul>	<p>Credit report with score that was completed within 90 days prior to the opening of the bid window.** All credit reports/scores must be prepared <b>on or after November 1, 2011, and before March 31, 2012.</b></p> <p><b>MUST BE PREPARED BY ONE OF THE FOLLOWING:</b></p> <ul style="list-style-type: none"> <li>• Dun &amp; Bradstreet</li> <li>• Experian</li> <li>• Equifax</li> <li>• TransUnion</li> <li>• Standard &amp; Poor's</li> </ul>
<b>Sole Proprietor</b>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Revenue</li> <li>• Adjustment to revenues</li> <li>• Cost of goods sold</li> <li>• Expenses by category</li> <li>• Net income/loss</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Current assets</li> <li>• Total assets</li> <li>• Current liabilities</li> <li>• Total liabilities</li> <li>• Owner's capital</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Operating activities</li> <li>• Financing activities</li> <li>• Investing activities</li> <li>• Beginning and ending cash balances</li> </ul>	<p>Most current year for which a tax return has been submitted (should not include any months prior to 2009 for fiscal filers).</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Schedule C: pages 1 – 2</li> </ul>	<p>Credit report with score that was completed within 90 days prior to the opening of the bid window.** All credit reports/scores must be prepared <b>on or after November 1, 2011, and before March 31, 2012.</b></p> <p><b>MUST BE PREPARED BY ONE OF THE FOLLOWING:</b></p> <ul style="list-style-type: none"> <li>• Dun &amp; Bradstreet</li> <li>• Experian</li> <li>• Equifax</li> <li>• TransUnion</li> <li>• Standard &amp; Poor's</li> </ul>

Business Type	Income Statement	Balance Sheet	Statement of Cash Flows	Tax Return Extract	Credit Report & Numerical Score
<p style="text-align: center;"><b>Partnership</b></p>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Revenue</li> <li>• Adjustment to revenues</li> <li>• Cost of goods sold</li> <li>• Expenses by category</li> <li>• Net income/loss</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Current assets</li> <li>• Total assets</li> <li>• Current liabilities</li> <li>• Total liabilities</li> <li>• Partners' capital</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Operating activities</li> <li>• Financing activities</li> <li>• Investing activities</li> <li>• Beginning and ending cash balances</li> </ul>	<p>Most current year for which a tax return has been submitted (should not include any months prior to 2009 for fiscal filers).</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Form 1065: pages 1 – 5</li> </ul>	<p>Credit report with score that was completed within 90 days prior to the opening of the bid window.** All credit reports/scores must be prepared <b>on or after November 1, 2011, and before March 31, 2012.</b></p> <p><b>MUST BE PREPARED BY ONE OF THE FOLLOWING:</b></p> <ul style="list-style-type: none"> <li>• Dun &amp; Bradstreet</li> <li>• Experian</li> <li>• Equifax</li> <li>• TransUnion</li> <li>• Standard &amp; Poor's</li> </ul>
<p style="text-align: center;"><b>Non-Profit Organization</b></p>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Revenue</li> <li>• Adjustment to revenues</li> <li>• Cost of goods sold</li> <li>• Expenses by category</li> <li>• Net income/loss</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Current assets</li> <li>• Total assets</li> <li>• Current liabilities</li> <li>• Total liabilities</li> <li>• Total net assets or fund balances</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Operating activities</li> <li>• Financing activities</li> <li>• Investing activities</li> <li>• Beginning and ending cash balances</li> </ul>	<p>Most current year for which a tax return has been submitted (should not include any months prior to 2009 for fiscal filers).</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Form 990: pages 1 and 9 – 11</li> </ul>	<p>Credit report with score that was completed within 90 days prior to the opening of the bid window.** All credit reports/scores must be prepared <b>on or after November 1, 2011, and before March 31, 2012.</b></p> <p><b>MUST BE PREPARED BY ONE OF THE FOLLOWING:</b></p> <ul style="list-style-type: none"> <li>• Dun &amp; Bradstreet</li> <li>• Experian</li> <li>• Equifax</li> <li>• TransUnion</li> <li>• Standard &amp; Poor's</li> </ul>

Business Type	Income Statement	Balance Sheet	Statement of Cash Flows	Tax Return Extract	Credit Report & Numerical Score
<p><b>Municipality- or State-Owned Organization</b></p>	<p>Financial statements and tax extract cover same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> <li>• Revenue</li> <li>• Adjustment to revenues</li> <li>• Cost of goods sold</li> <li>• Expenses by category</li> <li>• Net income/loss</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> <li>• Current assets</li> <li>• Total assets</li> <li>• Current liabilities</li> <li>• Total liabilities</li> <li>• Total net assets or fund balances</li> </ul>	<p>Financial statements and tax extract cover same accounting period.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> <li>• Operating activities</li> <li>• Financing activities</li> <li>• Investing activities</li> <li>• Beginning and ending cash balances</li> </ul>	<p>A tax extract is submitted only if the municipality- or state-owned organization has a tax filing requirement. Contact the Competitive Bidding Implementation Contractor if you filed a tax return.</p>	<p>Credit report with score that was completed within 90 days prior to the opening of the bid window.** All credit reports/scores must be prepared <b>on or after November 1, 2011, and before March 31, 2012.</b></p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> <li>• Dun &amp; Bradstreet</li> <li>• Experian</li> <li>• Equifax</li> <li>• TransUnion</li> <li>• Standard &amp; Poor's</li> </ul>
<p><b>New Supplier</b></p>	<p>Income statements for a 12-month period with actual and pro forma data separately prepared for the months to which they apply.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> <li>• Revenue</li> <li>• Adjustment to revenues</li> <li>• Cost of goods sold</li> <li>• Expenses by category</li> <li>• Net income/loss</li> </ul>	<p>Balance sheets for a 12-month period with actual and pro forma data separately prepared for the months to which they apply.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> <li>• Current assets</li> <li>• Total assets</li> <li>• Current liabilities</li> <li>• Total liabilities</li> <li>• Stockholders' equity or owner's capital</li> <li>• Non-profit, municipality- or state-owned organizations must include total net assets or fund balances instead of stockholders' equity or owner's capital</li> </ul>	<p>Statements of cash flows for a 12-month period with actual and pro forma data separately prepared for the months to which they apply.</p> <p>MUST INCLUDE:</p> <ul style="list-style-type: none"> <li>• Operating activities</li> <li>• Financing activities</li> <li>• Investing activities</li> <li>• Beginning and ending cash balances</li> </ul>	<p>If a tax return has been filed, refer to the relevant business types above for requirements.</p> <p>MUST INCLUDE:*</p> <ul style="list-style-type: none"> <li>• Form 1120: pages 1 – 5 <i>or</i></li> <li>• Form 1120S: pages 1 – 4 <i>or</i></li> <li>• Form 1065: pages 1 – 5 <i>or</i></li> <li>• Schedule C: pages 1 – 2 <i>or</i></li> <li>• Form 990: pages 1 and 9 – 11</li> </ul>	<p>Credit report with score that was completed within 90 days prior to the opening of the bid window.** All credit reports/scores must be prepared <b>on or after November 1, 2011, and before March 31, 2012.</b></p> <p>MUST BE PREPARED BY ONE OF THE FOLLOWING:</p> <ul style="list-style-type: none"> <li>• Dun &amp; Bradstreet</li> <li>• Experian</li> <li>• Equifax</li> <li>• TransUnion</li> <li>• Standard &amp; Poor's</li> </ul> <p>If a credit report is not available for the business, the principal business owner must supply a personal credit report with numerical score prepared <b>within 90 days prior</b> to the opening of the bid window by one of the credit bureaus listed above.</p>

Business Type	Income Statement	Balance Sheet	Statement of Cash Flows	Tax Return Extract	Credit Report & Numerical Score
<b>Network</b>	<p>One year for each network member. Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Revenue</li> <li>• Adjustment to revenues</li> <li>• Cost of goods sold</li> <li>• Expenses by category</li> <li>• Net income/loss</li> </ul>	<p>One year for each network member. Financial statements and tax extract cover same accounting period.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Current assets</li> <li>• Total assets</li> <li>• Current liabilities</li> <li>• Total liabilities</li> <li>• Stockholders' equity or owner's capital</li> </ul>	<p>One year for each network member. Financial statements and tax extract cover same year.</p> <p><b>MUST INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Operating activities</li> <li>• Financing activities</li> <li>• Investing activities</li> <li>• Beginning and ending cash balances</li> </ul>	<p>For each network member, refer to the relevant business types above for tax extract requirements.</p> <p><b>MUST INCLUDE:*</b></p> <ul style="list-style-type: none"> <li>• Form 1120: pages 1 – 5 <i>or</i></li> <li>• Form 1120S: pages 1 – 4 <i>or</i></li> <li>• Form 1065: pages 1 – 5 <i>or</i></li> <li>• Schedule C: pages 1 – 2 <i>or</i></li> <li>• Form 990: pages 1 and 9 – 11</li> </ul>	<p>Credit report with score, for each network member, that was completed within 90 days prior to the opening of the bid window.** All credit reports/scores must be prepared <b>on or after November 1, 2011, and before March 31, 2012.</b></p> <p><b>MUST BE PREPARED BY ONE OF THE FOLLOWING:</b></p> <ul style="list-style-type: none"> <li>• Dun &amp; Bradstreet</li> <li>• Experian</li> <li>• Equifax</li> <li>• TransUnion</li> <li>• Standard &amp; Poor's</li> </ul>

\* The required form depends on your accounting period and business type. Contact your tax preparer if you have any questions.

\*\* Credit reports must reflect a numerical score unless you are using Standard & Poor's. Standard & Poor's credit report uses an alpha score instead of a numeric score; therefore, the report must contain the alpha grade such as AAA, AA, etc. Gauges with an arrow indicating the relative value of credit or a credit report indicating the number of days beyond term are not acceptable.

**Note:** Financial statements should be prepared in accordance with Generally Accepted Accounting Principles (GAAP).