

Albert Holler & Associates
18521 E. Queen Creek Road Suite 105-425
Queen Creek, Arizona 85142

Proposal For:
Transaction Privilege Tax (TPT) Auditor Services

ORIGINAL

Prepared by
Albert Holler

For
City of Maricopa

December 12, 2016

REQUEST FOR PROPOSALS
(RFP) # 17-FIN081016
TRANSACTION PRIVILEGE TAX (TPT) AUDITOR SERVICES
CITY OF MARICOPA, ARIZONA

INTRODUCTION

The City of Maricopa "City" will accept competitive sealed proposals from a qualified firm for TPT Tax Auditor Services at the address or physical location until the date and time detailed below. Proposals shall be delivered to the location listed below and shall be in the actual possession of the City on or prior to the exact date and time indicated below. Late proposals will not be considered.

Proposals shall be submitted in a sealed package with "RFP #17-FIN081016 Transaction Privilege Tax (TPT) Auditor Services" and the Offeror's name and address clearly indicated on the front of the package. All proposals shall be completed in ink or typewritten. Offerors are strongly encouraged to carefully read the **entire** Request for Proposal (RFP).

Pre-submittal Meeting:	None
Proposal Due Date:	December 12, 2016
Proposal Time:	5:00:00 PM MST (Arizona Time)
Number of Qualifications:	1 unbound original and 5 bound copies (please label original)
Contact:	Kathleen M. Shipman, BSBA, CPPB, Purchasing Manager
E-Mail:	kathleen.Shipman@maricopa-az.gov
Mailing Address:	39700 W. Civic Center Plaza, Maricopa, Arizona 85138
Location:	39700 W. Civic Center Plaza, Maricopa, Arizona 85138

OFFER

To the City of Maricopa: The undersigned on behalf of the entity, firm, company, partnership, or other legal entity listed below offers on its behalf to the City a proposal that contains all terms, conditions, specifications and amendments in the Notice of Request for Proposal issued by the City. Any exception to the terms contained in the Notice of Request for Proposal must be specifically indicated in writing and are subject to the approval of the City prior to acceptance. The signature below certifies your understanding and compliance with the Terms and Conditions contained in the Request for Proposal package issued by the City.

OFFEROR CONTACT INFORMATION - For clarification of this offer contact:	
Name: <u>ALBERT HOLLER</u>	Email: <u>A.HOLLER@ATT.NET</u>
Federal Employer Identification Number: <u>86-0783497</u>	Authorizing Offeror Signature: <u>Albert Holler</u>
Company Name <u>ALBERT HOLLER ASSOCIATES</u>	Printed Name <u>ALBERT HOLLER</u>
Address <u>15821 E. QUEEN CREEK RD. #105-425</u>	Title <u>OWNER</u>
City <u>QUEEN CREEK</u> State <u>AZ</u> Zip Code <u>85142</u>	Telephone: <u>480-940-1130</u>
	Fax: <u>480-705-9481</u>

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LETTER OF TRANSMITTAL

December 12, 2016

City of Maricopa
45145 W. Madison Avenue
Maricopa, AZ 85139

City of Maricopa:

This is to certify that Albert Holler & Associates understands the services required to be provided by the request for proposal for sales tax audit services. We read the scope of services and will meet or exceed the requirements listed with the following exceptions:

1. Intent to audit letters, assessments, and liens are now in a format used by the Arizona Department of Revenue (DOR). We prepare intent to audit and assessment letters, however collection efforts, including liens are handled by the DOR.
2. Hearings are handled by the DOR, however we assist in the preparation of responses.

Albert Holler, the sole owner of Albert Holler & Associates, is authorized to make representations on behalf of the firm.

Albert Holler, who signs this transmittal letter, is authorized to bind the offeror to a contract with the City of Maricopa.

Albert Holler & Associates certify that it meets or exceeds the insurance requirements listed in the RFP.

Respectfully submitted,



Albert Holler
Owner

FIRM OVERVIEW

Albert Holler & Associates is a sole proprietorship established in 1992 and maintains the same name and ownership throughout its existence. Its business is providing sales tax auditing and consulting services to Arizona municipalities. It has one office in Gilbert, Arizona, however the auditors mainly work from their home offices and at the taxpayer location. All audit files are maintained in a secure environment at the Gilbert location.

Since 1992 the firm has provided services to over 25 Arizona municipalities and has been in business for twenty-four years. The scope of services to those other municipalities is similar to the scope of services listed under this RFP. Some municipalities require additional consulting services, such as updating and rewriting the tax code, that is provided at additional charge.

EXPERIENCE

Mr. Holler is a well-known expert in sales tax and has over 40 years experience in sales tax auditing and administration. He was chief auditor at the Arizona Department of Revenue and tax audit supervisor at a major city, on the drafting committee of the Model Tax Code, and former chairman of the Unified Audit Committee. This experience provides assurances that Maricopa and its citizens receive the best services available.

DETAILED RESPONSE TO EVALUATION CRITERIA

EXPERIENCE

The firm has been providing sales and use tax audit services and consulting services to Arizona municipalities since 1992 and are the only services provided. We pride ourselves in providing services while preserving the public image of the municipality. We conduct audits and reviews in a non-bureaucratic manner with minimum disruption to the taxpayer.

Albert Holler has over 40 years experience in sales tax auditing and administration. He began his career with the Arizona Department of Revenue as an auditor and eventually promoted to Chief Auditor for sales and use tax. He was also the Tax Audit Supervisor for the City of Mesa; has a thorough knowledge of the Model Cities Tax Code, and is recognized as an expert in sales tax.

Robert McClure joined the firm 18 years ago from a career in the private sector. He had over 28 years of professional experience as an analyst and various management positions with Motorola. He has experience in analyzing and communicating the results of his studies and recommendations to management. His non bureaucratic approach is essential in maintaining good relations.

Roger Okin, CPA, joined the firm in July 2010 from an auditing career in government. He was most recently Tax Administrator for the City of Mesa, Arizona. His technical skills as well as his thorough knowledge of sales & use tax laws in Arizona complement the firm's objectives to provide the best professional services available.

Robert McClure is the principal dedicated to this contract.

Complete resumes for the principals are enclosed on the next pages.

PRICING

Our fees are based on a yearly cost for a minimum amount of audits. We do not base our fees on an hourly basis as that does not promote efficiency. We have established databases of information and comprehensive audit programs and techniques that reduce the amount of time needed to select, audit, and assess. The fee includes conducting all activities listed in the scope of services.

Our proposed fee is \$36,000 per year payable monthly at the rate of \$3,000 per month. There is a minimum of 12 audits to be included in the fee.

ALBERT HOLLER

CURRENT: **Albert Holler & Associates**
Self employed consultant

Auditing and consulting municipalities in state, county & local taxes.

EXPERIENCE:

6/-85-6/92 **City of Mesa**
Tax Audit Supervisor:

Managing a municipal sales & use tax audit program and supervising 6 to 8 professional auditors.

6/82-6/85 **Gaston Castro CPA**
Contract Auditor:

Conducting financial audits for various entities including city & county governments and nonprofit corporations. Consulting in sales tax.

6/80-5/82 **Arizona Department of Revenue**
Chief Auditor:

Planning, organizing, directing & evaluating a nationwide sales & use tax program including development of section objectives & resource allocation. Through supervisors, directed a staff of 60, including 30 professional auditors. Prepared and administrated an annual budget of 2 million dollars. Represented the department at hearings, in court, and at legislative committees. Responsible for interpreting laws, court cases, and determining policy. Prepared technical correspondence on policy.

6/77-6/80 **Audit Supervisor:**

Supervising & evaluating the activities of a team of professional auditors in auditing individuals, partnerships, and multinational corporations for sales and use tax. Determined scope, priority, and standards of performance in audit engagements.

6/70-6/77 **Auditor:**

Performing sales & use tax audits on businesses both in or out-of-state by analyzing various accounting systems and supporting documentation.

EDUCATION:

Arizona State University, Tempe, AZ.
BS Degree -- Accounting

ROBERT W. McCLURE

CURRENT: **Albert Holler & Associates**
Auditor:

Conducting compliance audits on individuals, partnerships, and multinational corporations for sales and use tax on behalf of cities. Determining scope, priority, and legal basis of assessment in audit engagements. Directing and evaluating canvassing projects within municipalities. Consulting in sales tax.

EXPERIENCE:

1990/1998 **Motorola Inc., Semiconductor Products Sector**
Manager, Resource Planning:

Managed the Resource Planning Function for the Final Manufacturing Group performing the following functions: analyzing & rationalizing the 5 year plan for manufacturing capacity vs. demand & projecting factory floor space, equipment, capital dollars and focus requirements. Responsible for initiating capital expansions, committing floor space in factories (both in the USA and in international locations), budgeting, goal setting and performance tracking and other management functions. Reorganizations within Motorola kept business annual sales at approximately 2 billion dollars.

1971/1989 Various departments within Motorola including logistics, production control, subcontractor planning, auditing, rationalization and customer service expediting.

EDUCATION:

Arizona State University, Tempe, Arizona

BS Degree -- General Business Administration

ROGER OKIN

CURRENT: **Albert Holler & Associates**
Auditor:

Conducting Transaction Privilege Tax audits on behalf of several Arizona municipalities and providing assistance in the interpretation of the tax code to city staff and taxpayers.

EXPERIENCE:

12/04-7/10 **City of Mesa**
Tax Administrator:

Managed the City's Tax Audit and Collections programs. Directed a staff of 23, including supervisors, auditors, collectors, and administrative staff. Represented the City at hearings, in court proceedings, and before legislative committees. Responsible for interpreting tax codes and regulations and setting tax policy for the City.

2/00-11/04 **City of Mesa**
Tax Audit Supervisor:

Supervised the City's Tax Audit program which consisted of 11 Senior Tax Auditors. Worked on the establishment of the Multi-Jurisdictional Audit program and represented the City at the Unified Audit Committee.

1/88-1/00 **City of Mesa**
Senior Tax Auditor:

Performed sales & use tax audits of businesses in all tax classifications at both in-state and out-of-state locations.

12/86-12/87 **Defense Contract Audit Agency**
Contract Auditor:

Performed financial and performance audits on the activities of a large military contractor on behalf of the US Army.

8/81-11/86 **State of California Franchise Tax Board**
Tax Auditor:

Performed State Franchise Tax audits on large multi-national and multi-state corporations.

EDUCATION and CERTIFICATIONS:

California State University-Los Angeles BS Degree-Accounting, 1981

CPA-Arizona, 1991

DETAILED RESPONSE TO EVALUATION CRITERIA

REFERENCES

<u>City/Town</u>	<u>Name</u>	<u>Phone</u>	<u>E-mail</u>
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Paradise Valley: 6401 E. Lincoln Drive, Paradise Valley, AZ 85253-4339

Duncan Miller	(480) 348-3610	dmiller@paradisevalleyaz.gov
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Services provided are TPT auditing and consulting.

Queen Creek: 22358 S. Ellsworth Road Queen Creek, AZ 85142

Tim Snyder	(480) 358-3185	timothy.snyder@queencreek.org
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Services provided are TPT auditing and consulting.

Glendale: 5850 W. Glendale Avenue Glendale, AZ 85301

Vivian Soza	(623) 930-2216	vsosa@glendaleaz.com
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Services provided TPA auditing and consulting.

Fountain Hills: 16705 E. Avenue of the Fountains, Fountain Hills, AZ 85268

Craig Rudolphy	(480) 816-6152	crudolphy@fh.az.gov
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Services provided are TPT auditing and consulting.

Marana: 11555 W. Civic Center Drive Building A-3

Erik Montague	(520) 382-1930	emontague@marana.com
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Services provided are TPT auditing and consulting.

DISCLOSURE OF CONFLICT OF INTEREST

Albert Holler & Associates certifies that no conflicts of interest exist as defined by Arizona Revised Statutes, Title 38, Chapter 3, Article 8.

ATTACHMENT B
SUBSTITUTE W-9 FORM

PART I: Company Information:

1. Name (as shown on Income Tax Return): ALBERT HOLLER
2. Business Name (if different than above): ALBERT HOLLER & ASSOCIATES
3. DUNS #: _____
4. Federal employer identification number (or SSN): 86-0783497
5. Type of organization (check one):

Individual/Sole Proprietor <input checked="" type="checkbox"/>	Limited Liability Company*
Corporation	*Choose the tax classification
Partnership	Disregarded Entity
Other: _____	Corporation
	Partnership
6. Order Address:

<u>18521 E. QUEEN CREEK RD.</u>	<u>QUEEN CREEK</u>	<u>AZ</u>	<u>85142</u>
(Order address)	(City)	(State)	(Zip code)
7. Remittance address (if different than above):

_____	_____	_____	_____
(Remittance address)	(City)	(State)	(Zip code)
8. Contact person for bid invitations: ALBERT HOLLER
9. Phone Number: 480-940-1130 Fax Number: 480-705-9481
10. Email address of contact person: AHOLLER @ ATT.NET
11. Applicant is a (check one):

Factory Representative	Jobber
Manufacturer	Authorized distributor
Retail dealer	Contractor
Consultant <input checked="" type="checkbox"/>	Other: _____
12. Indicate if the business is registered as a minority or woman-owned company.

Minority-owned	Woman-owned	Not Applicable <input checked="" type="checkbox"/>
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13. How long has the company been in business? 24 YEARS
14. Does applicant currently hold a valid business license issued by the City of Maricopa?

<u>Yes</u>	No
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PART II: COMMODITY OR SERVICE DESCRIPTION

1. Commodity/Service description (this section must be completed):
SALES TAX AUDITING & CONSULTING (TPT AUDITS & REVIEWS)

ATTACHMENT B
SUBSTITUTE W-9 FORM (CONT'D)

PART III: APPLICANT TERMS AND CERTIFICATION

Terms:

The City of Maricopa may take up to thirty (30) calendar days after the receipt of vendor's invoice to render payment unless other arrangements are made through a written contract. Applicant's signature below signifies acceptance of those terms.

Under Penalties of perjury, I certify that:

1. The number shown on this form is my correct federal employer identification number.
2. I am not subject to backup withholding because of failure to report interest and dividend income.
3. I am a U.S. person (including a U.S. resident alien).
(NOTE: 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).

4. The following business ownership classifications are applicable:

Disadvantaged Business Enterprise Ownership Classification (Select One Only):

"The Internal Revenue Service does not require your consent to any provision of this document other than the

- | | |
|--|--|
| <input type="checkbox"/> 1 Non-Small/Non-Minority/Non-Disabled | <input type="checkbox"/> 8 Small Business/Disabled Owner |
| <input type="checkbox"/> 2 Small Business (Per ARS §41-1001(20)) | <input type="checkbox"/> 9 Minority Woman Owned Business |
| <input type="checkbox"/> 3 Minority Owned Business [Per 15 CFR §1400.1(a)] | <input type="checkbox"/> 10 Disabled-Minority Owned Business |
| <input type="checkbox"/> 4 Woman Owned Business | <input type="checkbox"/> 11 Disabled-Woman Owned Business |
| <input type="checkbox"/> 5 Owned By Disabled Individual (Per ARS §41-1492.5) | <input type="checkbox"/> 12 Small Business/Minority-Woman Owned |
| <input type="checkbox"/> 6 Small Business/Minority Owned | <input type="checkbox"/> 13 Small Business/Disabled-Minority Owned |
| <input type="checkbox"/> 7 Small Business/Woman Owned | <input type="checkbox"/> 14 Small Business/Disabled-Minority-Woman Owned |

certifications required to avoid backup withholding."

ALBERT HOLLER

Name (Please print)

OWNER

Title (Please print)

Albert Holler

Signature

12-2-16

Date

INTERNAL USE ONLY

CC# _____ AUTHORIZATION: _____
FAX: _____ EMAIL: _____ PRINT: _____
REQUESTED BY: _____



CITY OF MARICOPA
39700 W Civic Center Plaza
Maricopa, AZ 85138
(520) 316-6851

BUSINESS LICENSE

In accordance with the provisions of the City of Maricopa, a license is hereby granted to operate the business referenced below.

BUSINESS LOCATION: OUT OF TOWN BUSINESS

ALBERT HOLLER & ASSOCIATES
18521 E. QUEEN CREEK ROAD
SUITE 105-425
QUEEN CREEK, AZ 85140

Type
SERVICE
ACCOUNTING

Number

428

Issued

11/19/2015

License Fee

50.00

Expires

12/31/2016

BY:

City Clerk/Finance Director

POST IN A CONSPICUOUS PLACE

NON-TRANSFERABLE



Business License

ISSUED BY
THE TOWN OF GILBERT

ISSUE DATE: 8/2/2016

LICENSE DESCRIPTION: Business License

LICENSE #: 04966

ADDRESS: 4607 E COLLINWOOD DR GILBERT, AZ 85298

SUITE:

OWNER: ALBERT HOLLER 4607 E COLLINWOOD DR GILBERT, AZ 85298

BUSINESS NAME: ALBERT HOLLER AND ASSOCIATES

Customer # 210574

EXPIRATION DATE: 8/1/2017

ALBERT HOLLER AND ASSOCIATES
4607 E COLLINWOOD DR
GILBERT, AZ 85298

Leslie Nieves - Customer Service Manager

PLEASE POST IN A PROMINENT PLACE


License holders must comply with applicable laws, ordinances and codes
Issuance of this license does not imply such compliance
Town of Gilbert, 90 E. Civic Center Drive, Gilbert, AZ 85296 (480)-503-6700

ATTACHMENT A
FEE SCHEDULE

Please give a detailed listing of charges for services, stated in a per hour format.

Type of Fee	Pricing/Hour
Review of business licenses, building permits, real property sales and real property ownership	\$ 75 ⁰⁰ —
Audit Services for Reviews	\$ 75 ⁰⁰ —
Preparation of letters, correspondence, assessments	\$ 75 ⁰⁰ —
Provide non-bureaucratic tax advice	\$ 75 ⁰⁰ —
Representing the City at formal meetings and hearings	\$ 75 ⁰⁰
NOTE: Please detailed further services (not outlined above) and pricing per hour format in spacing provided.	

ATTACHMENT C
PARTICIPATION IF BOYCOTT OF ISRAEL

	Participation if Boycott of Israel		State of Arizona State Procurement Office 100 N. 15th Ave., Suite 201 Phoenix, AZ 85007
	Solicitation No.: RFP#17-FIN081016	PAGE 1	
	Description: Transaction Privilege Tax (TPT) Auditor Services for the City of Maricopa	OF 1	

All materials submitted as part of a response to a solicitation are subject to Arizona public records law and will be disclosed if there is an appropriate public records request at the time of or after the award of the contract. Recently legislation has been enacted to prohibit the state from contracting with companies currently engaged in a boycott of Israel. To ensure compliance with A.R.S. §35-393.01 This form must be completed and returned with the response to the solicitation and any supporting information to assist the State in making its determination of compliance.

As defined by A.R.S. §35-393.01:

1. "Boycott" means engaging in a refusal to deal, terminating business activities or performing other actions that are intended to limit commercial relations with Israel or with persons or entities doing business in Israel or in territories controlled by Israel, if those actions are taken either:
 - (a) In compliance with or adherence to calls for a boycott of Israel other than those boycotts to which 50 United States Code section 4607(c) applies.
 - (b) In a manner that discriminates on the basis of nationality, national origin or religion and that is not based on a valid business reason.
2. "Company" means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company or other entity or business association, and includes a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate.
3. "Direct holdings" means all publicly traded securities of a company that are held directly by the state treasurer or a retirement system in an actively managed account or fund in which the retirement system owns all shares or interests.
4. "Indirect holdings" means all securities of a company that are held in an account or fund, including a mutual fund, that is managed by one or more persons who are not employed by the state treasurer or a retirement system, if the state treasurer or retirement system owns shares or interests either:
 - (a) together with other investors that are not subject to this section.
 - (b) that are held in an index fund.
5. "Public entity" means this State, a political subdivision of this STATE or an agency, board, commission or department of this state or a political subdivision of this state.
6. "Public fund" means the state treasurer or a retirement system.
7. "Restricted companies" means companies that boycott Israel.
8. "Retirement system" means a retirement plan or system that is established by or pursuant to title 38.

All offerors must select one of the following:

- ☒ My company does not participate in, and agrees not to participate in during the term of the contract a boycott of Israel in accordance with A.R.S. §35-393.01. I understand that my entire response will become public record in accordance with A.A.C. R2-7-C317.
- ☐ My company does participate in a boycott of Israel as defined by A.R.S. §35-393.01. :

By submitting this response, proposer agrees to indemnify and hold the State, its agents and employees, harmless from any claims or causes of action relating to the State's action based upon reliance on the above representations, including the payment of all costs and attorney fees incurred by the State in defending such an action.

ALBERT HOLLER ASSOCIATES
Company Name
18521 E. QUEEN CREEK RD
Address
QUEEN CREEK AZ 85142
City State Zip

Albert Holler
Signature of Person Authorized to Sign

Printed Name

Title

SPD Form 205 - Israel Boycott Affidavit