

CONTRACT NO.

**MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY  
AGREEMENT FOR PROFESSIONAL SPEAKING SERVICES FOR  
2016 ASSET MANAGEMENT CONFERENCE**

**THIS AGREEMENT**, made and entered into as of the 26 day of August, 2016, by and between the **MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY**, a public body corporate and politic, located at 735 E. Michigan Avenue, Lansing, Michigan (Authority) and **NOVOGRADAC & COMPANY LLP**, with an office at 4000 Town Center, Suite 1700 Southfield, Michigan (Contractor). The Authority and the Contractor are collectively referred to as the Parties.

The Parties mutually agree as follows:

1. **Speaker.** The Parties agree that the Contractor's employee, Jillian Toole ("Speaker"), shall present content on behalf of the Contractor. In the event that Ms. Toole is unavailable to speak, the Contractor agrees, with Authority prior-approval, to provide another Speaker with equivalent experience and expertise to present content on behalf of the Contractor.
2. **Services Rendered/Scope of Work.** The Speaker will speak at the Authority's 2016 Asset Management Conference to be held at the **Lansing Center, Lansing, MI** on September 9, 2016:  
Title: Tax Credit Property Compliance Workshop  
Date: September 21, 2016  
Time: 9:45 AM through 4:15 PM  
Length: Three 90-minute sessions

Specific details of the presentation are provided in Exhibit A attached and incorporated into this Agreement. By signing this agreement, the Authority explicitly agrees and acknowledges that it is engaging Contractor to provide academic services rather than professional services.

3. **Payments and Reimbursements.**
  - a. **Amount.** The Authority agrees to pay the Contractor \$3,000 for the one-day presentation, on an all-inclusive basis. The invoice is payable upon presentation. After 30 days, the Authority agrees that a late charge will be imposed on unpaid fees at a rate of 10% per annum, assessed monthly based on 0.83% of the account's balance of past due invoices.
  - b. **W-9 Form:** A W-9 form is attached and incorporated into this Agreement as **Exhibit B**. The Contractor agrees to complete and submit the attached W-9 form. Failure to provide a completed W-9 may result in non-payment.
  - c. **Symposium/Conference Event Registration & Tour Fees.** As part of the Speaker's compensation, Conference registration fees will be waived. In the event that the Speaker wishes to participate in tours or other Conference-related activities, the Contractor will be responsible for any additional fees.
4. **Ownership.** The Parties agree that the Presentation content is the property of the Contractor.

5. **Contacts.** The Speaker designates the following individual as primary contact for all matters concerning this Agreement:

**David A. DeMello, Risk Manager  
Novogradac & Company LLP  
111 SW 5th Ave., Suite 1100  
Portland, OR 97204**

The Authority designates the following individual as representative to be the initial point of contact for all matters concerning this Agreement:

**Maureen Carden  
Michigan State Housing Development Authority  
735 E. Michigan Avenue  
Lansing, MI 48912  
517-335-4154  
CardenM1@michigan.gov**

Except for changes to the performance schedule, the designated project representative has no authority to make promises or binding obligations for either the Authority or the Contractor, as such authority rests solely with the authorized persons executing this Agreement.

6. **Topic and Speaker Schedule.** The Authority has exclusive control over speaker selection and schedule of speaker presentation.
7. **Contractor's Speaker.** The Contractor agrees that it and its speaker are to be deemed at all times and for all purposes independent contractors. The Contractor warrants that the assigned speaker possesses the requisite education, competence, and experience to perform such services.
8. **Nondiscrimination.** The Contractor and the Authority agree not to discriminate in any manner and further agree to comply with all applicable antidiscrimination state and federal laws. The Authority further agrees to provide reasonable accommodations in accordance with state and federal law.
9. **Modification & Termination.** This Agreement cannot be modified without prior written consent of the other party and signed by both Parties. The Contractor may cancel this Agreement by providing notice to the Authority at least 45 days prior to the scheduled date of the presentation. For terminations provided to the Authority with less than 45 days' notice, the Contractor agrees to reimburse the Authority for any related expenses accrued prior to termination and that the Authority is under no obligation to pay the fee specified in Section 2a.
10. **Nonassignability and Delegation.** The Contractor may not assign or delegate the obligations specified in this Agreement without the written consent of the Authority.
11. **Pensioned Retiree.** The Contractor acknowledges that its speaker is not a State of Michigan retiree subject to 2007 PA 95, MCL 38.68c, as amended, requiring retirees of the State Employees Retirement System (i.e., former state employees who have pensions with the state of Michigan) who become employed by the State, either directly or indirectly through a contract agreement on or after October 1, 2007, to forfeit their state pension for the duration of their reemployment.

12. **Merger & Severability.** This Agreement is the sole, complete, and binding agreement between the Parties concerning the Contractor's performance. This Agreement replaces all prior communications between the Parties. If any provision of this Agreement or its application to any persons or circumstances is adjudged by any court of competent jurisdiction to be invalid, the court's judgment shall not affect or invalidate the remainder of this Agreement nor its application to other persons or circumstances, unless so provided by the court or unless the severance of the invalid provision alters the basic intent or purpose of this Agreement would cause an increase of the Authority's financial obligation, or renders impossible the compliance with any applicable statute, regulation, limitation, guideline, or policy.

13. **Michigan Law.** This Agreement shall be governed by the laws of the State of Michigan and shall be binding upon the Speaker's successors and legal representatives. All records pertinent to this Agreement are subject to public disclosure under the Michigan Freedom of Information Act; 1976 PA 442; MCL 15.231 *et seq.*

**IN WITNESS WHEREOF** the Authority and the Contractor have executed this Agreement as of the date first written above.

By:   
\_\_\_\_\_  
**Brian Mills**  
**Chief Operations Officer**  
**Michigan State Housing Development Authority**

Date: 9.20.19

By:   
\_\_\_\_\_  
**G. Tyler Gibbs, CPA**  
**Novogradac & Company LLP**

Date: 8/26/16

**CONTRACT NO. 15-01-AM**

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**EXHIBIT A – Scope of Work**

The Contractor agrees to provide a speaker for three 90-minute sessions at the Authority's 2016 Asset Management Conference Tax Credit Property Compliance Workshop scheduled for September 21, 2016. The Contractor warrants that its speaker has the requisite experience and education to present guidance in the subject matter as outlined below:

- I. Introduction
- II. Beyond the Basics
  - a. Overview of LIHTC compliance rules
  - b. HUD, IRS and MSHDA requirements for qualifying households
  - c. Income and Asset verification procedures
- III. Managing Compliance with Layered Projects
  - a. Compliance Strategies
  - b. Which rent and income limits to use
  - c. Utility allowances
- IV. Compliance Hot Topics
  - a. Recent HUD and IRS Changes
  - b. Correcting non-compliance
  - c. The new and improved MSHDA website

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**EXHIBIT B - W-9**

## Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) <b>Novogradac &amp; Company LLP</b>	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.) <b>P.O. Box 7833</b> City, state, and ZIP code <b>San Francisco, CA 94120-7833</b>	Requester's name and address (optional)
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									
9	4	-	3	1	0	8	2	5	3

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** 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. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <b>07/11/14</b>
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

Jillian,

Thanks for preparing and forwarding this year's contract with Novogradac for you to speak at our Fall Conference.

We have a few clarifications that should be added to next year's contract, but for now, given the proximity of the conference date, we can handle by e-mail. If these changes are acceptable, please confirm.

1. The reference to the date of September 9, 2016 in Section 2 should be deleted, as the conference date is September 21, 2016, as noted elsewhere in the contract.
2. The \$3,000 fee is all-inclusive, and there will be no reimbursement for your expenses for travel, hotel, etc.
3. You will be providing training materials or handouts for each session, for the number of attendees we notify you of in advance of the conference, and Novogradac will cover the copying and reproduction costs. (of course, we are happy to assist in dealing with any last minute additions)
4. The contact representative at MSHDA is me, and my phone number and e-mail are (517) 241-4491 and [koenigsknechtD1@michigan.gov](mailto:koenigsknechtD1@michigan.gov)

As soon as you confirm these are correct, we will have the contract signed and return it to you.  
Thank you,

Dace