Flowchart for Interpreting Attachment I: Federal Funding Accountability and Transparency Act (FFATA) Data Reporting Requirement

Below you will find a flowchart to help your institution determine which sections of Attachment I should be completed. Attachment I is divided up in to two sections, Section A (Exemptions from Reporting) and Section B (Reporting). The flowchart references each.

FIRST, Read Section A #1 and the first bullet point under #1 below:

A. Exemptions from Reporting
1. Entities are exempted from the entire FFATA reporting requirement if any of the following are true:
-The entity has a gross income, from all sources, of less than $300,000 in the previous tax year.

TRUE (the entity has gross income from all sources ≤ $300,000)

1.Check the first box on the form (it reads as: the entity's gross income is less than $300,000 in the previous year).
2. Sign, print your name, title, Institution Name (Entity) and date the form.
3. You are done!

NOT TRUE (the entity has gross income from all sources ≥ $300,000)
Continue to Section A.2

A.2.Entities who are not exempted entirely from FFATA reporting may be exempted from the requirement to provide executive compensation data. This executive compensation data is required ONLY if both below are true:
-More than 80% of the entity's gross revenues are from the federal government and those revenues are more than $25 million in the preceding fiscal year (tax year 2015).
-Compensation information is *not* already available through reporting to the U.S. Securities and Exchange Commission.

Both bullets TRUE (ie., your Institution's gross revenues are greater than $25 million and more than 80% of your revenue comes from the federal government)

1. DO NOT complete anything in Section A.
2. Complete all of Section B (#1 and #2) because you are not exempt from FFATA data reporting OR executive compensation data reporting.
3. You are done!

One or BOTH bullets NOT TRUE
1. Check the 4th box under Section A (it reads as: at least one of the bulleted items in item number 2 above is not true).
2. Sign, print your name, title, Institution Name (Entity) and date the form under Section A.

THEN NEXT:
Continue to Section B because you are exempt from reporting executive compensation data BUT NOT FFATA Data Reporting

1. Complete Section B #1
...and you are done!