

|                 |  |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|-----------------|--|----------|-----------------|----------------|--------------------------------------|----------------|---------------------------------|----------------|-----------------|----------------|---------------|----------------|
| <b>PROGRAM:</b> | 160-M                                      |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
| <b>TITLE:</b>   | Various IRS Mailers                        |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
| <b>AGENCY:</b>  | Internal Revenue Service                   |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
| <b>TERM:</b>    | April 1, 2025 through March 31, 2026       |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 |  |          | AMSIVE          |                | FIRST DATA GOVERNMENT SOLUTIONS, LLC |                | ICOLOR PRINTING & MAILING, INC. |                | MAILROOM PROS   |                | NPC INC.      |                |
|                 |  | BASIS OF | Bolingbrook, IL |                | Milwaukee, IL                        |                | Los Angeles, CA                 |                | Chattanooga, TN |                | Claysburg, PA |                |
| ITEM NO.        | DESCRIPTION                                | AWARD    | UNIT RATE       | COST           | UNIT RATE                            | COST           | UNIT RATE                       | COST           | UNIT RATE       | COST           | UNIT RATE     | COST           |
| <b>I.</b>       | <b>COMPLETE PRODUCT:</b>                   |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
| (a)             | One-Leaf Notice . . .                      |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | per 1,000 notices-----                     | 24,526   | \$50.61         | \$1,241,260.86 | \$47.60                              | \$1,167,437.60 | \$35.68                         | \$875,087.68   | \$51.00         | \$1,250,826.00 | \$41.25       | \$1,011,697.50 |
| (b)             | Two-Leaf Notice . . .                      |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | per 1,000 notices-----                     | 4,328    | \$69.34         | \$300,103.52   | \$75.20                              | \$325,465.60   | \$46.57                         | \$201,554.96   | \$69.00         | \$298,632.00   | \$61.00       | \$264,008.00   |
| <b>II.</b>      | <b>PAPER: (per 1,000 leaves)</b>           |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
| (a)             | Notice -                                   |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | White Uncoated Text (50 or 60-lb.) or      |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | White Writing (20-lb.)-----                | 33,182   | \$7.50          | \$248,865.00   | \$9.12                               | \$302,619.84   | \$8.20                          | \$272,092.40   | \$12.00         | \$398,184.00   | \$6.42        | \$213,028.44   |
| (b)             | Carrier Sheet/Mail-out Envelope -          |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | White Writing (20-lb.) or                  |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | White Writing Envelope (20 or 24-lb.) or   |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | White Uncoated Text (50 or 60-lb.)-----    | 28,854   | \$16.80         | \$484,747.20   | \$24.20                              | \$698,266.80   | \$19.50                         | \$562,653.00   | \$20.00         | \$577,080.00   | \$22.00       | \$634,788.00   |
| <b>III.</b>     | <b>ADDITIONAL OPERATIONS:</b>              |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
| (a)             | Search and removal of specified records,   |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | including before-and-after count and       |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | encrypted file of suppressed records . . . |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | per 1,000 records-----                     | 2,161    | \$0.25          | \$540.25       | \$2.00                               | \$4,322.00     | \$0.25                          | \$540.25       | \$2.00          | \$4,322.00     | \$0.25        | \$540.25       |
| (b)             | Search, identify, and suppress records     |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | containing missing element fields,         |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | including file of suppressed records . . . |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | per 1,000 records-----                     | 2,161    | \$0.25          | \$540.25       | \$3.00                               | \$6,483.00     | \$0.25                          | \$540.25       | \$3.00          | \$6,483.00     | \$0.25        | \$540.25       |
|                 |  |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | CONTRACTOR SUBTOTAL                        |          |                 | \$2,276,057.08 |                                      | \$2,504,594.84 |                                 | \$1,912,468.54 |                 | \$2,535,527.00 |               | \$2,124,602.44 |
|                 | PAPER                                      |          |                 | \$733,612.20   |                                      | \$1,000,886.64 |                                 | \$834,745.40   |                 | \$975,264.00   |               | \$847,816.44   |
|                 | SUBTOTAL LESS PAPER                        |          |                 | \$1,542,444.88 |                                      | \$1,503,708.20 |                                 | \$1,077,723.14 |                 | \$1,560,263.00 |               | \$1,276,786.00 |
|                 | ACCELERATED SCHEDULE                       | 10%      |                 | \$154,244.49   |                                      | \$150,370.82   |                                 | \$107,772.31   |                 | \$156,026.30   |               | \$127,678.60   |
|                 | PERCENTAGE INCREASE                        |          | 0.0%            | \$0.00         | 25.0%                                | \$37,592.71    | 25.0%                           | \$26,943.08    | 15.0%           | \$23,403.95    | 15.0%         | \$19,151.79    |
|                 |  |          |                 |                |                                      |                |                                 |                |                 |                |               |                |
|                 | SUBTOTAL PLUS PERCENTAGE INCREASE          |          |                 | \$2,276,057.08 |                                      | \$2,542,187.55 |                                 | \$1,939,411.62 |                 | \$2,558,930.95 |               | \$2,143,754.23 |
|                 | DISCOUNT                                   |          | 0.0%            | \$0.00         | 0.0%                                 | \$0.00         | 0.0%                            | \$0.00         | 0.5%            | \$12,794.65    | 0.25%         | \$5,359.39     |
|                 | DISCOUNTED TOTAL                           |          |                 | \$2,276,057.08 |                                      | \$2,542,187.55 |                                 | \$1,939,411.62 |                 | \$2,546,136.29 |               | 2,138,394.84   |

CERTIFIED #2

CERTIFIED #1



U.S. GOVERNMENT PUBLISHING OFFICE  
Washington, DC

GENERAL TERMS, CONDITIONS, AND SPECIFICATIONS

For the Procurement of

*Various IRS Mailers*

as requisitioned from the U.S. Government Publishing Office (GPO) by the

Internal Revenue Service (IRS)

Multiple Award

**TERM OF CONTRACT:** The term of this contract is for the period beginning April 1, 2025 and ending March 31, 2026, plus up to four (4) optional 12-month extension periods that may be added in accordance with the “OPTION TO EXTEND THE TERM OF THE CONTRACT” clause in SECTION 1 of this contract.

**BID OPENING:** Bids shall be opened virtually at 11:00 a.m., Eastern Time (ET), on February 24, 2025, at the U.S. Government Publishing Office. All parties interested in attending the bid opening shall email [bids@gpo.gov](mailto:bids@gpo.gov) one (1) hour prior to the bid opening date and time to request a Microsoft Teams live stream link. This must be a separate email from the bid submission. The link will be emailed prior to the bid opening.

**BID SUBMISSION:** Bidders must email bids to [bids@gpo.gov](mailto:bids@gpo.gov) for this solicitation. No other method of bid submission will be accepted at this time. The program number and bid opening date must be specified in the subject line of the emailed bid submission. *Bids received after the bid opening date and time specified above will not be considered for award.*

**BIDDERS, PLEASE NOTE:** These specifications have been extensively revised; therefore, all bidders are cautioned to familiarize themselves with all provisions of these specifications before bidding.

Abstracts of contract prices are available at <https://www.gpo.gov/how-to-work-with-us/vendors/contract-pricing>.

For information of a technical nature, contact Stacy Bindernagel at [sbindernagel@gpo.gov](mailto:sbindernagel@gpo.gov) or at (202) 512-2103.

## SECTION 1. - GENERAL TERMS AND CONDITIONS

**GPO CONTRACT TERMS:** Any contract which results from this Invitation for Bid will be subject to the applicable provisions, clauses, and supplemental specifications of GPO Contract Terms (GPO Publication 310.2, effective December 1, 1987 (Rev. 01-18)) and GPO Contract Terms, Quality Assurance through Attributes Program for Printing and Binding (GPO Publication 310.1, effective May 1979 (Rev. 09-19)).

GPO Contract Terms (GPO Publication 310.2) – <https://www.gpo.gov/docs/default-source/forms-and-standards-files-for-vendors/contractterms2018.pdf>

GPO QATAP (GPO Publication 310.1) – <https://www.gpo.gov/docs/default-source/forms-and-standards-files-for-vendors/qatap-rev-09-19.pdf>

**SUBCONTRACTING:** The predominant production functions are the printing and imaging of the notices, imaging of carrier sheet/mail-out envelopes (if applicable), inserting into carrier sheets/mail-out envelopes (as applicable), and disposal of waste materials. Any bidder that cannot perform the predominant production functions will be declared non-responsible.

**DEFINITIONS:** For the purpose of this contract, the Contracting Officer’s Representative (COR), Contracting Officer’s Technical Representative (COTR), or Publishing Specialist (PS) is the IRS representative and will be identified after award. The terms “vendor” and “contractor” are used interchangeably throughout this contract. Additionally, the terms “business days” and “workdays” are used interchangeably throughout this contract.

**QUALITY ASSURANCE LEVELS AND STANDARDS:** The following levels and standards shall apply to these specifications:

Product Quality Levels:

- (a) Printing (page related) Attributes – Level IV.
- (b) Finishing (item related) Attributes – Level IV.

Inspection Levels (from ANSI/ASQC Z1.4):

- (a) Non-destructive Tests - General Inspection Level I.
- (b) Destructive Tests - Special Inspection Level S-2.

Specified Standards: The specified standards for the attributes requiring them shall be:

| <u>Attribute</u>                 | <u>Specified Standard</u>                                    |
|----------------------------------|--|
| P-7. Type Quality and Uniformity | O.K. Proofs/<br>Average Type Dimension/<br>Electronic Media/ |

**OPTION TO EXTEND THE TERM OF THE CONTRACT:** The Government has the option to extend the term of this contract for a period of 12 months by written notice to the contractor not later than 30 days before the contract expires. If the Government exercises this option, the extended contract shall be considered to include this clause, except, the total duration of the contract may not exceed five (5) as a result of, and including, any extension(s) added under this clause. Further extension may be negotiated under the “EXTENSION OF CONTRACT TERM” clause. See also “ECONOMIC PRICE ADJUSTMENT” for authorized pricing adjustment(s).

**EXTENSION OF CONTRACT TERM:** At the request of the Government, the term of any contract resulting from this solicitation may be extended for such period of time as may be mutually agreeable to the GPO and the contractor.

**ECONOMIC PRICE ADJUSTMENT:** The pricing under this contract shall be adjusted in accordance with this clause, provided that in no event will any pricing adjustment be made that would exceed the maximum permissible under any law in effect at the time of the adjustment. There will be no adjustment for orders placed during the first period specified below. Pricing will thereafter be eligible for adjustment during the second and any succeeding performance period (s). For each performance period after the first, a percentage figure will be calculated as described below and that figure will be the economic price adjustment for that entire next period. Pricing adjustments under this clause are not applicable to reimbursable postage or transportation costs, or to paper, if paper prices are subject to adjustment by separate clause elsewhere in this contract.

For the purpose of this clause, performance under this contract will be divided into successive periods. The first period will extend from April 1, 2025 to March 31, 2026, and the second and any succeeding period(s) will extend for 12 months from the end of the last preceding period, except that the length of the final period may vary. The first day of the second and any succeeding period(s) will be the effective date of the economic price adjustment for that period.

Pricing adjustments in accordance with this clause will be based on changes in the seasonally adjusted “Consumer Price Index For All Urban Consumers – Commodities less Food” (Index) published monthly in the CPI Detailed Report by the U.S. Department of Labor, Bureau of Labor Statistics.

The economic price adjustment will be the percentage difference between Index averages as specified in this paragraph. An index called the variable index will be calculated by averaging the monthly Indexes from the 12-month interval ending three (3) months prior to the beginning of the period being considered for adjustment. This average is then compared to the average of the monthly Indexes for the 12-month interval ending December 31, 2024 called the base index. The percentage increase or decrease against the total price of variable index from the base index will be the economic price adjustment for the period being considered for adjustment.

The Government will notify the contractor by contract modification specifying the percentage increase or decrease to be applied to invoices for orders placed during the period indicated. The contractor shall apply the percentage increase or decrease against the total price of the invoice less reimbursement postage or transportation costs and separately adjusted paper prices. Payment discounts shall be applied after the invoice price is adjusted.

**PAPER PRICE ADJUSTMENT:** Paper prices charged under this contract will be adjusted in accordance with “Table 9 - Producer Price Indexes and Percent Changes for Commodity Groupings and Individual Items” in Producer Price Indexes report, published by the Bureau of Labor Statistics (BLS), as follows:

1. BLS code 0913-01 for *Offset and Text* will apply to all paper required under this contract.
2. The applicable index figures for the month of March 2025, will establish the base index.
3. There will be no price adjustment for the first three (3) production months of the contract.
4. Price adjustments may be monthly thereafter, but only if the index varies by an amount (plus or minus) exceeding 5% by comparing the base index to the index for that month which is two months prior to the month being considered for adjustment.
5. Beginning with order placement in the fourth month, index variances will be calculated in accordance with the following formula:

$$\frac{X - \text{base index}}{\text{base index}} \times 100 = \underline{\quad} \%$$

where X = the index for that month which is two months prior to the month being considered for adjustment.

6. The contract adjustment amount, if any, will be the percentage calculated in 5 above less 5%.
7. Adjustments under this clause will be applied to the contractor's bid price(s) for Item II., "PAPER" in the "SCHEDULE OF PRICES" and will be effective on the first day of any month for which prices are to be adjusted.

The Contracting Officer will give written notice to the contractor of any adjustments to be applied to invoices for orders placed during months affected by this clause.

In no event, however, will any price adjustment be made which would exceed the maximum permissible under any law in effect at the time of the adjustment. The adjustment, if any, shall not be based upon the actual change in cost to the contractor, but shall be computed as provided above.

The contractor warrants that the paper prices set forth in this contract do not include any allowance for any contingency to cover anticipated increased costs of paper to the extent such increases are covered by this price adjustment clause.

**PRIVACY SECURITY REQUIREMENTS:** The contractor shall comply with all security requirements set forth in these specifications.

NOTE: All furnished data is designated as "Sensitive But Unclassified" (SBU) and contains "Personally Identifiable Information" (PII).

**SECURITY WARNING:** Proper control and handling must be maintained at all times to prevent any information or materials required to produce the product ordered under these specifications from falling into unauthorized hands. All Sensitive But Unclassified data must be adequately protected and secured and meet the required physical security minimum protection standards as defined in the latest revisions of Publications 4812 and 4812-A. Unless otherwise indicated herein, all extra copies, materials, waste, etc., must be destroyed in accordance with IRS Publications 4812 and 4812-A.

The contractor agrees that it shall establish and maintain full Secure Data Transfer (SDT) compliance throughout the term of this contract. Contractor receiving SBU information from the IRS shall meet the requirements set forth below, in accordance with the IRS Publications 4812, 4812-A, and Federal Information Security Management Act (FISMA) Compliant Data Protection and Internal Revenue Code 6103(n):

- (a) All federal, state, and local agencies or entities shall comply with IRS Publications 4812 and 4812-A if transmitted data contains Federal Taxpayer Information (FTI). All data that originates from the IRS shall be protected to ensure compliance with FISMA, including the technical security, physical security, personnel security, and record retention requirements. All IRS systems that handle or process Federal Tax Information (FTI) or other Sensitive but Unclassified (SBU) information, including Personally Identifiable Information (PII), source code, etc. are categorized at the moderate risk level, as required by Publication FIPS 199, Standards for Security Categorization of Federal Information and Information Systems. This contract handles FTI at the moderate risk level. The Government has the option to increase the risk level.

NOTE: Personally identifiable information is "information that can be used to distinguish or trace an individual's identity, such as their name, social security number, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc. (Reference: OMB Memorandum 07-16.) Other specific examples of PII include, but are not limited to:

- Personal identification numbers, such as passport number, driver's license number, taxpayer identification number, or financial account or credit card number.
- Address information, such as street address or personal email address.

- Personal characteristics, including photographic image (especially of face or other distinguishing characteristic), fingerprints, handwriting, or other biometric image or template data (e.g., retina scans, voice signature, facial geometry).

Contractor shall comply with moderate risk controls of National Institute of Standards and Technology (NIST) SP 800-53, Recommended Security Controls for Federal Information Systems and Organizations, Revision 5. NIST is a Federal technology agency that develops and promotes measurement, standards, and technology. NIST also provides additional guidance, publications, and compliance tools to Government agencies at <http://csrc.nist.gov/groups/SMA/fisma/index.html>.

1. *Authorized Data Recipients.* Only authorized individuals may receive SBU information from the IRS. Individual identification and authentication will be accomplished through use of a third-party digital certificate issued by name to authorized individuals.
2. *Data Tracking and Accounting.* Contractor receiving SBU information are responsible for ensuring the security of SBU information within the firm and shall establish procedures to track and account for data from receipt to disposition. If the contracted entity is a federal, state, or local agency and transmitted data contains FTI, these procedures shall meet the requirements of Publications 4812 and 4812-A. Contractor shall ensure that the individual responsible for accounting for receipt of SBU information is provided with the “control file” that accompanies the extract file on SDT. The contractor is required to provide IRS with a separate acknowledgment of receipt of SBU information.
3. *Data Transfer Log File.* Contractor receiving SBU information must maintain a log file that records complete and incomplete data transfers. For complete transmissions, the log file must identify the sender of the information, the file name, the date/time of receipt, and the record count. For incomplete transfers, the log file must identify as much of the above information as possible.
4. *Confirmation of Successful Data Transfers and Record Count.* When a contractor receives a file from the IRS via SDT, the contractor shall check the file to see that it is intact and usable; the contractor shall also validate the record count provided on the “control file.” In the event of incomplete or unsuccessful transfers, including a file where record counts cannot be validated, the contractor shall notify the IRS immediately and request that the file be retransferred. Requests for retransfer shall include the following information: Name, phone number, and email address of the person making the request; name, phone number and email address of an alternate contractor contact; file name, job run file ID number, and complete contractor name.
5. *Sensitive but Unclassified (SBU) Information Breach/Misrouted File.* An SBU information breach includes any incident where SBU data is lost, misused, or compromised. This includes but is not limited to situations involving a misrouted file (a file meant for one entity or contractor is received by another entity or contractor) containing SBU data.

Security and Privacy incidents related to IRS processing, IRS SBU data, or contractor information systems shall be reported *immediately* upon discovery to the GPO at [sbindernagel@gpo.gov](mailto:sbindernagel@gpo.gov), the IRS contracting representative Andre Jones at [andre.j.jones@irs.gov](mailto:andre.j.jones@irs.gov), and the Computer Security Incident Response Center (CSIRC) Incident Response Operations Team at (240) 613-3606. The IRS Contracting Officer Representative (COR) shall complete the Computer Security Incident Reporting (CSIR) Form available at <https://www.csirc.web.irs.gov/reporting/>. The Government will take appropriate action and advise the contractor of further action, if any, required by the contractor and/or consequences resulting from the SBU Breach.

In addition, if the SBU information is, or involves, returns, return information, or threatens the safety or security of personnel or information systems, the contractor shall report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at (800) 366-4484.

The Government will take appropriate action and advise the contractor of further action, if any, required by the contractor and/or consequences resulting from the SBU Breach.

6. *Access Controls and Audit Logs.* The contractor shall ensure that any information system (server, workstation, laptop, etc.) storing SBU information maintains access controls to the information and audit logs that document any access to the information in accordance with NIST SP 800-53. Audit logs must be saved for seven (7) years. For all federal, state, and local agencies or entities, if data transmitted through the SDT and stored on the agency's system contains FTI, access to the information shall be recorded and reviewed, as identified for access controls and auditing within Publications 4812 and 4812-A.
7. *Validation of Authorized Users.* All logical access to IRS information shall be controlled by U.S. Government-approved authentication methods to validate the authorized users.
8. *Web Accessible File Sharing Support.* There shall be no dial-up or broadband support for web-accessible file sharing. Remote administration of the web-accessible file-sharing systems is permitted only via FIPS 140-2 compliant products.
9. *Safeguard Disclosure of Federal Taxpayer Information (FTI) Data Transmitted Through The Secure Data Transfer (SDT).* If SDT is used by the contractor to receive FTI data from the IRS, a revised Safeguard Procedures Report (SPR) is not required to participate in SDT. The contractor's next annual Safeguard Activity Report (SAR) submission shall document all protection mechanisms used to secure and store all data received in performing this contract. This shall include identifying the protection procedures, as well as the destruction procedures for data files received via SDT.
10. All SBU must be protected at rest, in transit, and in exchanges (i.e., internal and external communications). The contractor shall employ encryption methods and tools to ensure the confidentiality, integrity, and availability of SBU information.
11. Contractor shall ensure that all laptops being used for this contract use full disk encryption.

- (b) All IT assets must be configured to ensure compliance with the NIST Security Content Automation Protocol (SCAP) located on the NIST web site.

NOTE: Contractor must comply with SPECIALIZED INFORMATION TECHNOLOGY (IT) SECURITY TRAINING (ROLE-BASED) REQUIREMENTS. The contractor is responsible for any costs incurred to meet the specialized role-based training requirements.

**DATA RIGHTS:** All data and materials furnished and produced in the performance of this contract shall be the sole property of the Government. The contractor agrees not to assert rights or to establish any claim to such data in whole or in part in any manner or form, or to authorize others to do so, without prior written consent of the Contracting Officer.

Information contained in all source documents and other media provided by the Government is the sole property of the Government.

**WARNING:** The contractor is prohibited from producing or distributing the products produced under this contract outside of the official orders (i.e., cannot produce for their own use, sale, or other uses, including marketing, promotion, or other uses).

The contractor shall not retain or distribute, in any form, any part of the materials furnished by the Government which are not consumed in the preparation of the work, or which are generated as a result of this contract. Proper precautions shall be taken to ensure that all Government-supplied materials are protected from damage. The Government-furnished materials shall be returned in the same condition as originally furnished (when applicable).



Proper control and handling must be maintained at all times to prevent any information, data, or materials required to produce the products ordered under these specifications from falling into unauthorized hands.

All erroneous copies produced by the contractor are to be destroyed by means of abrasive destruction, burning, shredding, or other methods that guarantee complete protection against access and in accordance with the level of security designated by the agency. (See “DISPOSAL OF WASTE MATERIALS.”)

***Safeguards Against Unauthorized Disclosure of Sensitive but Unclassified Information (APR 2024)***

1. Treasury Directive Publication 15-71 (TD P 15-71), Chapter III – Information Security, Section 24 – Sensitive But Unclassified Information defines SBU information as ‘any information, the loss, misuse, or unauthorized access to, or modification of, which could adversely affect the national interest or the conduct of Federal programs, or the privacy to which individuals are entitled under Section 552a of Title 5, United States Code (USC) (the Privacy Act) but which has not been specifically authorized under criteria established by an executive order or an act of Congress to be kept secret in the interest of national defense or foreign policy.’ SBU may be categorized in one or more of the following groups—
  - Federal Tax Information (FTI), including any information on or related to a tax return
  - Returns and Return Information
  - Sensitive Law Enforcement Information
  - Employee and Personnel Information
  - Personally Identifiable Information (PII)
  - Information Collected or Created from Surveys
  - Other Protected Information
2. Tax return or tax return information disclosed to the contractor can be used only for a purpose and to the extent authorized herein, and willful disclosure of any such tax return or tax return information for a purpose and to the extent unauthorized for provision of appraisal services to assist with the valuation of conservation easements constitutes a felony, punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as five (5) years, or both, together with the costs of prosecution. Any such knowing or negligent unauthorized disclosure of tax return or tax return information may also result in an award of civil damages in an amount not less than \$1,000 plus costs with respect to each instance of unauthorized disclosure. These penalties are prescribed by the Internal Revenue Code, Sections 7213 and 7431; see also 26 CFR § 301.6103(n)-1.
3. Contractors who perform work at contractor (including subcontractor) managed sites using contractor or subcontractor managed IT resources shall adhere to the general guidance and specific privacy and security control requirements contained in Publication 4812, Contractor Security & Privacy Controls, IRM 10.23.2 - Personnel Security, Contractor Investigations, IRM 10.5.1 Privacy Policy, and IRM 10.8.1 - Information Technology (IT) Security, Policy and Guidance. Publication 4812 and IRM 10.5.1, 10.8.1 and 10.23.2 provide comprehensive lists of all security, privacy, information protection and disclosure controls and guidance.
4. *Eligibility, Fitness and Suitability.* Contractor (including subcontractor) personnel hired for work within the United States or its territories and possessions and who require staff-like access, wherever the location, to IRS-owned or controlled facilities or work on contracts that involve the design, operation, repair, or maintenance of information systems, and/or require staff-like access to SBU information, must meet the eligibility requirements under IRM 10.23.2, Personnel Security, Contractor Investigations, and shall be subject to security screening and investigative processing, commensurate with the position sensitivity level, and in accordance with IRM 10.23.2, and TD P 15-71. Contractor (including subcontractor) personnel must be found both eligible and suitable, and approved for staff-like access (interim or final) by IRS Personnel Security prior to starting work on the contract/order, and before being

granted access to IRS information systems or SBU information.

5. *General Conditions for Allowed Disclosure.* Any SBU information, in any format, made available to or created by the contractor (including subcontractor) personnel shall be treated as confidential information and shall be used only for the purposes of carrying out the requirements of this contract. Inspection by or disclosure to anyone other than duly authorized officer or personnel of the contractor (including subcontractor) shall require prior written approval of the IRS. Requests to make such inspections or disclosures shall be addressed to the CO. Access to SBU information shall be provided on a “need to know” basis. SBU information shall never be indiscriminately disseminated, and no person shall be given access to (or allowed to retain) more SBU information than is needed for performance of their duties, and for which that individual has been authorized to receive as a result of having been successfully investigated, adjudicated, trained to receive, and what is strictly necessary to accomplish the intended business purpose and mission.
6. *Nondisclosure Agreement.* Consistent with TD P 15-71, Chapter II, Section 2, and IRM 10.23.2.15 - Nondisclosure Agreement for Sensitive but Unclassified Information, each contractor (including subcontractor) personnel who requires staff- like access to SBU information shall complete, sign and submit to Personnel Security – through the CO (or COR, if assigned) — an approved Nondisclosure Agreement prior to being granted staff-like access to SBU information under any IRS contract or order.
7. *Training.* All contractor personnel assigned to this contract with staff-like access to SBU information must complete IRS-provided privacy and security awareness training, including the Privacy, Information Protection, and Disclosure training, as outlined in IR1052.224-9001 Mandatory IRS Security Training for Information Systems, Information Protection and Facilities Physical Access. Contractor personnel required to take the Unauthorized Access to Taxpayer Data training must attest to understanding the penalties for unauthorized access, as instructed by the COR.
8. *Encryption.* All SBU information must be protected at rest, in transit, and in exchanges (i.e., internal and external communications). The contractor (including subcontractor) shall employ encryption methods and tools to ensure the confidentiality, integrity, and availability of SBU information.
9. Particularly relevant to this clause are the updated sections to IRM 10.8.1 and Publication 4812 regarding email and text messages, alternative work sites, and incident management:
  - For email and text messaging, the contractor shall abide by IRM 10.8.1.4.17.2.2 “Electronic Mail (Email) Security”, IRM 10.5.1.6.8 “Email” plus all subsections, and IRM 10.8.2.2.1.18 “Contractor”; or Pub. 4812 section 28.3.1 “Electronic Mail (Email) Security.”. Included are requirements on encryption, subject line content, and restrictions on personal email accounts.
  - For alternate work sites the contractor shall abide by IRM 10.8.1.4.11.16 “PE-17 Alternate Work Site” or Publication 4812 section 21.16 “PE-17 Alternate Work Site.”. Included are requirements for incident reporting, encryption, and secure access.
10. *Incident and Situation Reporting.* Contractors and subcontractors are required to report a suspected or confirmed breach in any medium or form, electronically, verbally or in hardcopy form immediately upon discovery. All incidents related to IRS processing, information or information systems shall be reported immediately upon discovery to the CO, COR, and CSIRC. Contact the CSIRC through any of the following methods: CSIRC Contacts: Telephone: 240.613.3606 E-mail to [csirc@irs.gov](mailto:csirc@irs.gov). In addition, if the SBU information is or involves a loss or theft of an IRS IT asset, e.g., computer, laptop, router, printer, removable media (CD/DVD, flash drive, floppy, etc.), or non-IRS IT asset (BYOD device), or a loss or theft of hardcopy records/documents containing SBU data, including PII and tax information, the contractor shall report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at (800) 366-4484.

11. *Staff-Like Access to, Processing, and Storage of Sensitive but Unclassified (SBU) Information.* The contractor (including subcontractor) shall not allow contractor or subcontractor personnel to access, process or store SBU on Information Technology (IT) systems or assets located outside the continental United States and its outlying territories. Contractors (including subcontractors) utilizing their own IT systems or assets to receive or handle IRS SBU data shall not commingle IRS and non-IRS data.
12. *Disposition of SBU Information.* All SBU information processed during the performance of this contract, or to which the contractor (or subcontractor) was given staff-like access (as well as all related output, deliverables, or secondary or incidental by-products, information or data generated by the contractor or others directly or indirectly from the source material), regardless of form or format, shall be completely purged from all data storage components of the contractor's or subcontractor's facilities and computer systems, and no SBU/Personally Identifiable Information (PII) information will be retained by the contractor either--
  - When it has served its useful, contractual purpose, and is no longer needed to meet the contractor's (including subcontractor) other, continuing contractual obligations to the IRS or
  - When the contract expires, or is terminated by the IRS (for convenience, default, or cause).

The contractor (including subcontractor) shall completely purge from its systems and any other storage, all SBU data, including PII and tax information (originals, copies, and derivative works) within 30 days of the point at which it has served its useful contractual purpose, or the contract expires or is terminated by the IRS (unless, the CO determines, and establishes, in writing, a longer period to complete the disposition of SBU data including PII and tax information).

The contractor shall provide to the IRS a written and signed certification to the COR that all SBU materials/information (i.e., case files, receipt books, PII and material, tax information, removable media (disks, CDs, thumb drives)) collected by, or provided to, the contractor have been purged, destroyed, or returned.

13. *Records Management.*

A. *Applicability*

This language applies to all contractors whose personnel create, work with, or otherwise handle Federal records, as defined in Section B, regardless of the medium in which the record exists. Contractor/subcontractor personnel are bound by the Records Management by Federal Agencies (44 U.S.C. Chapter 31) regarding the care and retention of federal records.

B. *Definitions*

"Federal record" as defined in 44 U.S.C. § 3301, includes all recorded information, regardless of form or characteristics, made or received by a Federal agency under Federal law or in connection with the transaction of public business and preserved or appropriate for preservation by that agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations, or other activities of the United States Government or because of the informational value of data in them.

The term Federal record:

1. includes IRS records;
2. does not include personal materials;
3. applies to records created, received, or maintained by Contractors pursuant to their IRS contract; and
4. may include deliverables and documentation associated with deliverables.

C. Requirements

1. Contractor shall comply with all applicable records management laws and regulations, as well as National Archives and Records Administration (NARA) records policies, including but not limited to the Federal Records Act (44 U.S.C. chapters. 21, 29, 31, 33), NARA regulations at 36 CFR Chapter XII Subchapter B, and those policies associated with the safeguarding of records covered by the Privacy Act of 1974 (5 U.S.C. 552a). These policies include the preservation of all records, regardless of form or characteristics, mode of transmission, or state of completion.
2. In accordance with 36 CFR 1222.32, all data created for Government use and delivered to, or falling under the legal control of, the Government are Federal records subject to the provisions of 44 U.S.C. chapters 21, 29, 31, and 33, the Freedom of Information Act (FOIA) (5 U.S.C. 552), as amended, and the Privacy Act of 1974 (5 U.S.C. 552a), as amended and must be managed and scheduled for disposition only as permitted by statute or regulation.
3. In accordance with 36 CFR 1222.32, Contractor shall maintain all records created for Government use or created in the course of performing the contract and/or delivered to, or under the legal control of the Government and must be managed in accordance with Federal law. Contractors shall ensure that all IRS data and IRS-derived data are in commercially available or open and non-proprietary format for transition (back to IRS) in accordance with the National Archives and Records Administration (NARA) disposition guidance.
4. IRS and its contractors are responsible for preventing the alienation or unauthorized destruction of records, including all forms of mutilation. Records may not be removed from the legal custody of IRS or destroyed except for in accordance with the provisions of IRM 1.15.5, Relocating/Removing Records, the agency records schedules and with the written concurrence of the CO. Willful and unlawful destruction, damage or alienation of Federal records is subject to the fines and penalties imposed by 18 U.S.C. 2701. In the event of any unlawful or accidental removal, defacing, alteration, or destruction of records, contractor must immediately notify the appropriate CO. The CO must report the loss using the PII Breach Reporting Form. Privacy, Governmental Liaison and Disclosure (PGLD, Incident Management) will review the PII Breach Reporting Form and alert the Records and Information Management (RIM) Program Office that a suspected records loss has occurred. The agency must report promptly to NARA in accordance with 36 CFR 1230.
5. The Contractor shall immediately notify the appropriate CO immediately upon discovery of any inadvertent or unauthorized disclosures of information, data, documentary materials, records or equipment. Disclosure of non-public information is limited to authorized personnel with a need-to-know as described in the 160-M contract. The contractor shall ensure that the appropriate personnel, administrative, technical, and physical safeguards are established to ensure the security and confidentiality of this information, data, documentary material, records and/or equipment is properly protected. The contractor shall not remove material from Government facilities or systems, or facilities or systems operated or maintained on the Government's behalf, without the express written permission of the Head of the Contracting Activity. When information, data, documentary material, records and/or equipment is no longer required, it shall be returned to IRS control or the contractor must hold it until otherwise directed. Items returned to the Government shall be hand-carried, mailed, emailed, or securely electronically transmitted to the CO or address prescribed in the 160-M contract. Destruction of records is EXPRESSLY PROHIBITED unless in accordance with Paragraph (4).

6. The contractor is required to obtain the approval of the CO prior to engaging in any contractual relationship (subcontractor) in support of this contract requiring the disclosure of information, documentary material and/or records generated under, or relating to, contracts. The contractor (and any subcontractor) is required to abide by Government and IRS guidance for protecting sensitive, proprietary information, and controlled unclassified information.
7. The Contractor shall only use Government IT equipment for purposes specifically tied to or authorized by the contract and in accordance with IRS policy.
8. The contractor shall not create or maintain any records containing any non- public IRS information that are not specifically tied to or authorized by the contract.
9. The Contractor shall not retain, use, sell, or disseminate copies of any deliverable that contains information covered by the Privacy Act of 1974, Internal Revenue Code section 6103, or that which is generally protected from public disclosure by an exemption to the Freedom of Information Act.
10. IRS owns the rights to all data and records produced as part of this contract. All deliverables under the contract are the property of the U.S. Government for which IRS shall have unlimited rights to use, dispose of, or disclose such data contained therein as it determines to be in the public interest. Any contractor rights in the data or deliverables must be identified as required by FAR 52.227-11 through FAR 52.227-20.
11. *Training.* All contractor personnel assigned to this contract who create, work with, or otherwise handle, records are required to take IRS-provided records management training. The contractor is responsible for confirming training has been completed according to agency policies, including initial training and any annual or refresher training.

D. Flow down of requirements to subcontractors

1. The contractor shall incorporate the substance of this language, its terms, and requirements including this paragraph, in all subcontracts under this 160-M contract, and require written subcontractor acknowledgment of same.
2. Violation by a subcontractor of any provision set forth in this language will be attributed to the contractor.
3. *Other Safeguards.* [Insert any additional disclosure safeguards provided by the Program Office/COR or that the CO determines are necessary and in the best interest of the Government and not addressed elsewhere in the contract. If none are entered here, there are no other safeguards applicable to this contract action.]

(End of Clause)

***Mandatory IRS Security Training for Information Systems, Information Protection and Facilities Physical Access (APR 2024)***

The Federal Information Security Modernization Act of 2014 (FISMA) requires each federal agency to provide periodic information security awareness training to all contractors/subcontractors involved in the management, use, or operation of Federal information and information systems. In addition, contractor/subcontractor personnel are subject to the Taxpayer Browsing Protection Act of 1997, which prohibits willful unauthorized inspection of returns and return information and details that any violation of the Act could result in civil and criminal penalties. Contractor/subcontractor personnel are bound by the Records Management by Federal Agencies (44 U.S.C. Chapter 31) regarding the care and retention of Federal records.

1. The contractor must ensure all new contractor/subcontractor personnel complete all assigned briefings which are based on the responses provided on the Risk Assessment Checklist Form 14606. These responses pertaining to access to any IRS system, including basic LAN, email and internet; access to any Sensitive but Unclassified (SBU) data; and access to any IRS facility. Since new contractor/subcontractor personnel will not have access to the IRS training system, the COR shall provide softcopy versions of each briefing.
  - i. Exception: Contractor personnel (including subcontractors) performing under IRS contracts with Nonprofit Agencies Employing People Who Are Blind or Severely Disabled (as described in FAR Subpart 8.7) are exempted from the aforementioned briefing requirements, unless the contractor requests access to the training, or there is a compelling justification for requiring the training that is approved by the Contracting Officer (CO). An example of this would be in an instance where visually impaired personnel is assigned to perform systems development and has potential staff-like access to IRS information.
  - ii. Contractor/subcontractor personnel working with IRS information at contractor-controlled facilities with no access to the IRS network will be subject to all mandatory briefing excepting the Facilities Management Physical Security briefing as outlined in Publication 4812.
  - iii. Service Personnel: Inadvertent Sensitive Information Access Training  
Contractor personnel performing: (i) janitorial and cleaning services (daylight operations), (ii) building maintenance, or (iii) other maintenance and repair and need staff-like access to IRS facilities are required to complete Inadvertent Access to Sensitive Information (SBU) Access training.
  - iv. Service Personnel Security Awareness Training: Contractor personnel providing services in the following categories are required to complete FMSS Physical Security Training:
    - o Medical;
    - o Cafeteria;
    - o Landscaping;
    - o Janitorial and cleaning (daylight operations);
    - o Building maintenance; or
    - o Other maintenance and repair
2. In combination, these mandatory briefings are known as IRS Security Awareness Training (SAT). The topics covered are: Cybersecurity Awareness, Privacy Information Protection and Disclosure, Unauthorized Access to Taxpayer Data, Records Management, Inadvertent Sensitive Information Access, and/or Facilities Physical Security. The completion of the assigned mandatory briefings constitutes the completion of the Security Orientation.
3. The SAT must be completed by contractor/subcontractor personnel within 10 business days of successful resolution of the suitability and eligibility for staff-like access as outlined in IR1052.204-9000 Submission of Security Forms and Related Materials and before being granted access to SBU data. The date listed on the memo provided by IRS Personnel Security shall be used as the commencement date.
4. Training completion process:

The contractor must submit confirmation of completed SAT mandatory briefings for each contractor/subcontractor personnel by either:

  - i. Using Form 14616 signed and dated by the individual and authorized contractor management entity and returned to the COR. This option is used for new contractor/subcontractor personnel and any that do not have an IRS network account.
  - ii. Using the IRS training system which is available to all contractors with IRS network accounts



5. Annual Training. For contracts/orders/agreement exceeding one year in length, either on a multiyear or multiple year basis, the contractor must ensure that personnel complete assigned SAT mandatory briefings annually no later than September 1st of the current calendar year. The contractor must submit confirmation of completed annual SAT on all personnel unable to complete the briefings in the IRS training systems by submitting completed Form 14616 assigned to this contract/order/agreement, via email, to the COR, upon completion.
6. Contractor's failure to comply with IRS security policy (to include completion and certification of SAT requirements within the timeframe specified) may be subject to suspension, revocation, or termination (temporarily or permanently) of staff-like access to IRS IT systems and facilities.
7. Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the substantially same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of Clause)

***IRS Specialized Information Technology (IT) Security Training (Role-Based) Requirements (APR 2024)***

- (a) Consistent with the Federal Information Security Modernization Act of 2014 (FISMA), specialized Information Technology (IT) security training (role-based) shall be completed prior to access to Information Systems, and annually thereafter, by contractor and subcontractor personnel who have an IT security role or responsibility.
- (b) Identifying contractor/subcontractor with a role or responsibility for IT security is completed by the contractor, and verified by the COR, by completing the Risk Assessment Checklist (RAC). The roles listed in the RAC conform to those roles listed in the Internal Revenue Manual 10.8.1.3 that apply to contractor personnel. This process applies to new contractors/subcontractors, replacement personnel, and for existing contractors/subcontractors whose roles change during their work on a contract. This includes, but is not limited to, having an approved elevated privilege to one or more IRS systems through the Business Entitlement Access Request System (BEARS).
- (c) Prior to accessing any IT system, all contractor/subcontractor personnel must successfully complete all provisions of IR1052.204-9000 Submission of Security Forms and Related Materials.
- (d) In keeping with the Security Orientation outlined in IR1052.224-9001, contractors/subcontractors designated on the Risk Assessment Checklist as performing a role shall complete approved training equal to the assigned hours within 5 business days of receiving the Personnel Security's memo approving staff-like access.
- (e) Annual Requirements: Thereafter, on an annual basis within a FISMA year cycle beginning July 1st of each year, contractor/subcontractor personnel performing under this contract in the role identified herein is required to complete specialized IT security, role-based training by June 1st of the following year.
- (f) Training Certificate/Notice: The contractor shall use the Government system identified by Cybersecurity to annually complete specialized IT security training (role-based). The COR will track the courses, hours completed and adhere to the established due dates for each contractor/subcontractor personnel. Alternatively, courses may be completed outside of the Government system. Any courses taken outside of the Government system must be pre-approved by IRS Cybersecurity's FISMA Training Compliance team via the Publishing Specialist. Adequate information such as course outline/syllabus must be provided for evaluation. Once a course is approved, certificates of completion provided for each contractor/subcontractor shall be provided to the Publishing Specialist in order to receive credit toward the required hours for the contractor/subcontractor personnel. Copies of completion certificates for externally completed course must be shared with the Contracting Officer upon request.

- (g) Administrative Remedies: A contractor/subcontractor who fails to complete the specialized IT security training (role-based) requirements, within the timeframe specified, may be subject to suspension, revocation, or termination (temporarily or permanently) of staff-like access to IRS IT systems.
- (h) Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of Clause)

***Submission of Security Forms and Related Materials (APR 2024)***

The Treasury Security Manual (TD P 15-71) sets forth investigative requirements for contractors and subcontractors who require staff-like access, wherever the location, to (1) IRS-owned or controlled facilities (unescorted); (2) IRS information systems (internal or external systems that store, collect, and/or process IRS information); and/or (3) IRS Sensitive But Unclassified (SBU) information.

“Staff-Like Access” is defined as authority granted to perform one or more of the following:

- Enter IRS facilities or space (owned or leased) unescorted (when properly badged);
- Possess login credentials to information systems (internal or external systems that store, collect, and/or process IRS information);
- Possess physical and/or logical access to (including the opportunity to see, read, transcribe, and/or interpret) SBU data; (See IRM 10.5.1 for examples of SBU data);
- Possess physical access to (including the opportunity to see, read, transcribe, and/or interpret) security items and products (e.g., items that must be stored in a locked container, security container, or a secure room. These items include, but are not limited to, security devices/records, computer equipment and identification media. For details, see IRM 1.4.6.5.1, Minimum Protection Standards); or,
- Enter physical areas storing/processing SBU information (unescorted)

Staff-like access is granted to an individual who is not an IRS employee (and includes, but is not limited to, contractor/subcontractor personnel, whether procured by IRS or another entity, vendors, delivery persons, experts, consultants, paid/unpaid interns, other federal employee/contractor personnel, cleaning/maintenance personnel, etc.), and is approved upon required completion of a favorable suitability/fitness determination conducted by IRS Personnel Security.

For security requirements at contractor facilities using contractor-managed resources, please reference Publication 4812, Contractor Security & Privacy Controls at [irs.gov](https://www.irs.gov). The contractor shall permit access to IRS SBU information or information system/assets only to individuals who have received staff-like access approval (interim or final) from IRS Personnel Security.

Contractor/subcontractor personnel requiring staff-like access to IRS equities are subject to (and must receive a favorable adjudication or affirmative results with respect to) the following eligibility/suitability pre-screening criteria, as applicable:

- IRS account history for Federal tax compliance (for initial eligibility, as well as periodic checks for continued compliance while actively working on IRS contracts);
- Selective Service registration compliance (for males born after 12/31/1959); contractors must provide proof of registration which can be obtained from the Selective Service website at [www.sss.gov](https://www.sss.gov);
- U.S. citizenship/lawful permanent residency compliance; if foreign-born, contractors must provide proof of U.S. citizenship or Lawful Permanent Residency status by providing their Alien Registration Number (“A Number”);
- Background investigation forms;



- Credit history;
- Federal Bureau of Investigation fingerprint results; and,
- Review of prior federal government background investigations.

In this regard, contractor shall furnish the following electronic documents to Personnel Security (PS) at [hco.ps.contractor.security.onboarding@irs.gov](mailto:hco.ps.contractor.security.onboarding@irs.gov) within 10 business days (or shorter period) of assigning (or reassigning) personnel to this contract/order/agreement and prior to the contractor (including subcontractor) personnel performing any work or being granted staff-like access to IRS SBU or IRS/contractor (including subcontractor) facilities, information systems/assets that process/store SBU information thereunder:

- IRS-provided Risk Assessment Checklist (RAC);
- Non-Disclosure Agreement (if contract terms grant SBU access); and,
- Any additional required security forms, which will be made available through Personnel Security (PS) and the Publishing Specialist.

Contract Duration:

- A. Contractor (including subcontractor) personnel whose duration of employment is 180 calendar days or more per year must meet the eligibility/suitability requirements for staff-like access and shall undergo a background investigation based on the assigned position risk designation as a condition of work under the Government contract/order/agreement.
- B. If the duration of employment is less than 180 calendar days per year and the contractor requires staff-like access, the contractor (including subcontractor) personnel must meet the eligibility requirements for staff-like access (Federal tax compliance, Selective Service Registration, and US Citizenship or Lawful Permanent Residency), as well as an FBI Fingerprint result screening.
- C. For contractor (including subcontractor) personnel not requiring staff-like access to IRS facilities, IT systems, or SBU data, and only require infrequent access to IRS-owned or controlled facilities and/or equipment (e.g., a time and material maintenance contract that warrants access one or two days monthly), an IRS background investigation is not needed and will not be requested if a qualified escort, defined as an IRS employee or as a contractor who has been granted staff-like access, escorts a contractor at all times while the escorted contractor accesses IRS facilities, or vendor facilities where IRS IT systems hardware or SBU data is stored. As prescribed in IRM 10.23.2, escorting in lieu of staff-like access for IT systems and access to SBU data (escorted or unescorted) will not be allowed.

The contractor (including subcontractor) personnel will be permitted to perform under the contract/order/agreement and have staff-like access to IRS facilities, IT systems, and/or SBU data only upon notice of an interim or final staff-like approval from IRS Personnel Security, as defined in IRM 10.23.2 – Contractor Investigations, and is otherwise consistent with IRS security practices and related IRMs, to include, but not limited to:

- IRM 1.4.6 – Managers Security Handbook; IRM 10.2.14 – Methods of Providing Protection; and IRM 10.8.1 - Policy and Guidance.

**Current Investigation Reciprocity:** Individuals who possess a prior favorably adjudicated Government background investigation that meets the scope and criteria required for their position may be granted interim staff-like access approval upon verification of the prior investigation, receipt of all required contractor security forms, and favorable adjudication of IRS pre-screening eligibility/suitability checks. If their current investigation meets IRS established criteria for investigative reciprocity, individuals will be granted final staff-like access, and will not be required to undergo a new investigation beyond an approved pre-screening determination.

Flow down of clauses: The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails access to SBU information by a subcontractor, at any tier, the same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of clause)

***Notification of Change in Contractor Personnel Employment Status, Assignment, or Standing (APR 2024)***

The contractor, via e-mail ([hco.ps.contractor.security.onboarding@irs.gov](mailto:hco.ps.contractor.security.onboarding@irs.gov)), shall notify the Contracting Officer (CO), Contracting Officer's Representative (Publishing Specialist), and Personnel Security within one (1) business day of the contractor (including subcontractor) becoming aware of any change in the employment status, information access requirement, assignment, or standing of a contractor (or subcontractor) personnel under this contract or order – to include, but not limited to, the following conditions:

- Receipt of the personnel's notice of intent to separate from employment or discontinue work under this contract/order;
- Knowledge of the personnel's voluntary separation from employment or performance on this contract/order (if no prior notice was given);
- Transfer or reassignment of the personnel and performance of duties under this contract/order, in whole or in part, to another contract/order (and if possible, identify the gaining contract/order and representative duties/responsibilities to allow for an assessment of suitability based on position sensitivity/risk level designation);
- Denial of or revocation of staff-like access as determined by IRS Personnel Security;
- Separation, furlough or release from employment;
- Anticipated extended absence of more than 45 days;
- Change of legal name;
- Change to employment eligibility;
- Change in gender or other distinction when physical attributes figure prominently in the biography of an individual;
- Actual or perceived conflict of interest in continued performance under this contract/order (provide explanation); or
- Death.
- When required by the Publishing Specialist, the contractor may be required to provide the information required by this clause to the IRS using the Risk Assessment Checklist (RAC) or security documents as identified by Personnel Security. The notice shall include the following minimum information:
  - Name of contractor personnel;
  - Nature of the change in status, assignment, or standing (i.e., provide a brief non- personal, broad-based explanation);
  - Affected contract/agreement/order number(s);
  - Actual or anticipated date of departure or separation;
  - When applicable, the name of the IRS facility or facilities this individual routinely works from or has staff-like access to when performing work under this contract/order;
  - When applicable, contractor (including subcontractor) using contractor (or subcontractor) owned systems for work must ensure that their systems are updated to ensure personnel no longer have continued staff-like access to IRS work, either for systems administration or processing functions; and
  - Identification of any Government Furnished Property (GFP), Government Furnished Equipment (GFE), or Government Furnished Information (GFI) (to include Personal Identity Verification (PIV) credentials or badges – also referred to as SmartID Cards) provided to the contractor/subcontractor personnel and its whereabouts or status.

In the event the subject contractor (including subcontractor) is working on multiple contracts, orders, or agreements, notification shall be combined, and the cognizant Publishing Specialist for each affected contract or order (using the Contractor Separation Checklist (Form 14604 (Rev. 8-2016)) shall be included in the joint notification along with Personnel Security. These documents (the RAC and security forms) are also available by email request to Personnel Security.

The vendor POC and the Publishing Specialist must ensure all badges, Smart Cards, equipment, documents, and other Government furnished property items are returned to the IRS, systems accesses are removed, and Real Estate & Facilities Management is notified of Federal workspace that is vacant.

As a rule, the change in the employment status, assignment, or standing of a contractor (or subcontractor) personnel to this contract or order would not form the basis for an excusable delay for failure to perform under the terms of this contract, order or agreement.

Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of clause)

**CONTRACTOR SECURITY MANAGEMENT:** The IRS requires that the contractor's employees having a need for staff-like access to Sensitive But Unclassified information must be approved through an appropriate level of security screening or investigation.

Immediately upon certification, the contractor must furnish the Government with a description of all positions requiring staff-like access to IRS data. The Government (including an IRS personnel security officer) will assess the risk level for each position and determine the need for individual security investigations.

Upon certification of contract, the IRS will provide the necessary forms and instructions to the contractor. Within 24 hours of receipt of the forms/instructions, the contractor must return the forms filled out for each employee who will be involved in the production on this contract. The contractor must comply/abide by the following IRS Acquisition Security clauses.

- Submission of Security Forms and Related Materials.
- Notification of Change in Contractor Personnel Employment Status, Assignment, or Standing.
- Safeguards Against Unauthorized Disclosure of Sensitive but Unclassified Information.
- Mandatory IRS Security Training for Information Systems, Information Protection and Facilities Physical Access.

All contractor employees who work on IRS contracts that require staff-like access to IRS-owned or controlled facilities, SBU information, IT Systems and/or assets must be investigated. All contractors will undergo a moderate risk background investigation for staff-like access.

- The IRS shall bear the cost of conducting a security screening for contractor employees requiring one.
- The IRS will provide electronic copies of the required forms.
- The IRS shall bear the cost for fingerprinting conducted by the IRS personnel at the contractor's facility or at an IRS facility, excluding transportation cost.

Contractor employees who require staff-like access to IRS SBU information, Personally Identifiable Information (PII), Controlled Unclassified Information (CUI), and/or IT systems, regardless of location, must complete mandatory annual security training.

The Publishing Specialist will notify the contractor when interim/final staff-like access is granted. The contractor is responsible for completing and emailing Security Awareness Training (SAT) and Unauthorized Access (UNAX) completion forms to the Publishing Specialist within five (5) business days.

Contractor employees who will have physical and/or logical access to IRS taxpayer data must be both eligible and suitable to work on an IRS contract as determined by IRS Personnel Security. Contractor is responsible for providing the following forms/documentation for their employees assigned to IRS contracts to IRS Personnel Security:

**Eligibility Requirements Include the Following:**

1. Must meet the following U.S. citizenship or residency requirements based on the assigned position risk level:
  - Low Risk - Must be a U.S. citizen or Lawful Permanent Resident (LPR) of the United States.
  - Moderate Risk - Must be a U.S. Citizen or LPR with at least three (3) consecutive years of U.S. residency, from the date of legal entry, as a LPR.
  - High Risk - Must be a U.S. Citizen.

Any subject who is foreign-born must provide proof of U.S. citizenship or Lawful Permanent Resident status. Subjects must provide a Certificate of Naturalization or a Resident Alien Card displaying their Alien Registration Number (“A” number), a Consular Report of Birth Abroad, or a Certificate of Citizenship for corroboration by IRS Personnel Security.

2. Subjects must be Federal tax compliant and must remain tax compliant while actively working on IRS contracts. IRS will check subjects’ tax compliance status upon notification of subject being assigned to work on the IRS contract.
3. All male subjects born after December 31, 1959, must be registered with Selective Service (SS). For male U.S. citizens, proof of registration can be obtained by accessing the SS website at <https://www.sss.gov/> and following the prompts on the “Verify or Update Registration” tab. If the search results in a “Matched Record,” click on the “Print an Official Selective Service Registration Acknowledgment Letter” button and follow the prompts for saving the letter as a PDF file. The letter should then be provided to IRS Personnel Security. If the subject is not registered, or exempt, he must provide a “Status Information Letter” from SS.
  - Immigrant males between ages 18 and 25 are required by law to register with the Selective Service within 30 days of arriving to the U.S. This includes naturalized citizens, parolees, undocumented immigrants, LPR, asylum seekers, refugees, and all males with visas more than 30 days expired.
  - If an immigrant male did not register and is between the age of 26 and 31, a Status Information Letter is required.
  - Non-Immigrant males living in the U.S. on a valid visa are not required to register if they remain on a valid visa up until they turn 26. However, he must provide a copy of official documentation of his first entry into the U.S. For a list of acceptable documents, visit <https://www.sss.gov/wp-content/uploads/2020/02/DocumentationList.pdf>
  - \*\* If he is not registered for Selective Service because he arrived to the U.S. beyond the age requirement, he still must provide official documentation of his arrival into the U.S.

**Suitability Requirements Include the Following:**

A completed Risk Assessment Checklist (RAC) spreadsheet – this spreadsheet should be completed by the contractor point of contact to provide needed information about each employee who will be working on the contract.

The following forms must be completed by each subject assigned to the contract:

1. A completed and signed Optional Form (OF) 306, *Declaration for Federal Employment*

2. A signed Non-Disclosure Agreement form
3. A signed Fair Credit Reporting Act release form
4. A completed Electronic Application for Federal Employment (eApp) package. IRS Personnel Security will send each subject a separate email with instructions for completing eApp. The eApp package is only required for those subjects who do not have a favorably adjudicated Federal background investigation within the last five (5) years. If the contractor only requires a Low-Risk investigation and Personnel Security can find a previous Low Risk Tier 1, there is no need to conduct a new Low Risk Tier 1. Reciprocity will apply.
5. Any additional required security forms, which will be made available through the Publishing Specialist.

**One or all of the following training materials may need to be completed by each subject assigned to the contact (to be determined by Personnel Security):**

1. Privacy, Information Protection & Disclosure Briefing
2. Records Management Awareness Briefing
3. Introduction to UNAX Briefing for Contractors
4. Cybersecurity Awareness Training
5. Insider Threat Awareness Briefing
6. Controlled Unclassified Information General Awareness Briefing
7. Certification of Annual UNAX Awareness Briefing – Form 11370
8. Contractor Security Awareness Training (SAT) Certification – Form 14616

The contractor must submit confirmation of completed SAT and UNAX mandatory briefings for each employee assigned to this contract. Contractor to use Form 14616 and Form 11370, signed and dated by the individual and authorized contractor management entity and returned to the Publishing Specialist within five (5) business days of receiving staff-like access.

Annual Training. For contracts exceeding one (1) year in length, either on a multiyear or multiple year basis, the contractor must ensure that personnel complete assigned SAT mandatory briefings annually no later than September 15<sup>th</sup>, of the current calendar year.

Contractor's failure to comply with IRS privacy and security policy (to include completion and certification of SAT requirements within the timeframe specified) may be subject to temporary suspension from receiving work orders on this contract.

**Specialized IT Security Training (SITS) - Mandatory Training for Significant IT Security Role:**

Any contractor employee who has a significant IT security role or responsibility shall complete specialized IT security (SITS) training pertinent to the role/responsibility. This includes, but is not limited to, any contractor or subcontractor employees with a privileged network user account that allows full system permission to resources within their authority or to delegate that authority. A list of the specialized IT security roles and the number of hours of training required for each role may be obtained by contacting the Publishing Specialist.

Contractor and subcontractor employees newly assigned to a significant IT security role, including at time of contract award, must complete the training prior to commencement of work. Proof of specialized IT training is required within 15 business days of being granted staff-like access approval by Personnel Security. Thereafter, each contractor and subcontractor employee assigned to the contract/order shall complete Awareness Training annually by May 15<sup>th</sup>, of the current calendar year.

**Separation of Contractor's Employee From this Contract:**

The following form must be completed by the contractor to separate an employee/contractor from an IRS contract: Form 14604, *Contractor Separation Checklist* (to be provided upon request).

The contractor shall email the Form 14604 to the Publishing Specialist assigned to the contract (Publishing Specialist will be identified after the award of the contract) within one (1) workday of the contractor becoming aware of any change in the employment status, information access requirement, assignment, or standing of a contractor employee under this contract or order.

The vendor is responsible to ensure that any accesses (physical entry into building or work area, SBU data, SBU hard copy) are removed from the separated employee.

The change in the employment status, assignment, or standing of contractor personnel to this contract or order would not form the basis for an excusable delay for failure to perform under the terms of this contract, order, or agreement.

**Secure Shredding of Damaged Photocopies:** Damaged photocopies must be securely shredded to a size that is unreadable to prevent disclosure of SBU information. (See “DISPOSAL OF WASTE MATERIALS.”) Chain of custody with material must be documented, and contractor personnel will conform to security requirements.

**100% ACCOUNTABILITY:** Contractor must maintain 100% accountability in the accuracy of imaging and mailing of all pieces throughout the run. The contractor must ensure that there are no missing or duplicate pieces and that no pieces with mis-imaged data or imaged data derived from more than one record is on the same piece. The contractor must also ensure that no outgoing mailer contains IRS statements for more than one individual.

**UNIQUE NUMBER:** The contractor will be required to produce a unique number for each notice produced on this contract, using their own equipment, so the contractor may retrieve and reproduce records for any unusable package or when packages are pulled as Quality Assurance (QA) Samples. If the unique number contains more than 10 characters, it must NOT begin with 1800, 1866, 1877, 1888, or 1900. The unique number must not appear on any labels.

**SPOILED NOTICES:** The contractor must replace all spoiled imaged notices. The contractor must provide sufficient detail to fulfill the contract requirements for 100% mailing that there are no missing pieces.

**DISPOSAL OF WASTE MATERIALS:** The contractor is required to demonstrate how all waste materials used in the production of sensitive records containing SBU data and PII will be definitively destroyed (i.e., burning, pulping, shredding, macerating, or other suitable similar means). Electronic records containing PII must be definitively destroyed in a manner that prevents reconstruction. *Definitively* destroying the records means the material cannot be reassembled and used in an inappropriate manner in violation of law and regulations. *Sensitive* records are records that are exempted from disclosure by statute, including the Privacy Act or regulation. Contractor required to show proof of disposal.

**NOTE: *Disposal of waste materials is a predominant production function and cannot be subcontracted.***

All disposal/destruction must be performed onsite at the contractor’s secure production facility, close to the point of production. Any waste material containing PII that is not destroyed immediately must be stored in a secured area while awaiting destruction. A cover must be placed over any bins with waste material containing PII when being moved from one location to another within the contractor’s facility. Sending intact waste containing PII to a municipal incinerator, a recycler, or any other off-site processor is not acceptable and will be considered a data breach. Contractor must provide a destruction certificate to the IRS (when applicable).

**PREAWARD SURVEY:** In order to determine the responsibility of the prime contractor or any subcontractor, the Government reserves the right to conduct an on-site preaward survey at the contractor’s/subcontractor’s facility or to require other evidence of technical, production, managerial, financial, and similar abilities to perform, prior to the certification of the contract.

As part of the financial determination, the contractor in line for certification may be required to provide one or more of the following financial documents:

- 1) Most recent profit and loss statement
- 2) Most recent balance sheet
- 3) Statement of cash flows
- 4) Current official bank statement
- 5) Current lines of credit (with amounts available)
- 6) Letter of commitment from paper supplier(s)
- 7) Letter of commitment from any subcontractor

The documents will be reviewed to validate that adequate financial resources are available to perform the contract requirements. Documents submitted will be kept confidential and used only for the determination of responsibility by the Government. Failure to provide the requested information in the time specified by the Government may result in the Contracting Officer not having adequate information to reach an affirmative determination of responsibility.

**POSTAWARD PRODUCTION PLANS:** After award but prior to live production, the contractor shall present, in writing, to the Contracting Officer within two (2) workdays of being notified to do so by the Contracting Officer or his/her representative, detailed plans for each of the following activities. The workday after notification to submit will be the first day of the schedule. If the Government requests additional information after review of plans, the contractor must submit updated plans within one (1) workday of request.

The contractor shall submit the plans as a PDF file to: [sbindernagel@gpo.gov](mailto:sbindernagel@gpo.gov) and [Andre.J.Jones@irs.gov](mailto:Andre.J.Jones@irs.gov).

**These proposed plans are subject to review and approval by the Government, and orders will not be made prior to approval of the same. The Government reserves the right to waive some or all of these plans.**

Items to be included in the Production Plans are:

- 1) Processing and sorting master file CD-ROMS, as well as the security of the CD-ROMs and taxpayer information
- 2) Scheduled startup dates for all phases of production at all locations (i.e., multiple facilities)
- 3) How coordination/communication will flow from one production phase to another
- 4) Who will be responsible for each phase
- 5) How will subcontractors be involved and kept informed
- 6) Specific production dates of all subcontractors
- 7) How the product will be staged and/or shipped
- 8) Point of contact(s) for the weekday and weekend for the duration of the contract
- 9) Any other special requirements which are specific to this contract

**QUALITY SYSTEMS PLAN:** In conjunction with the Postaward Production Plans, the prime contractor shall submit a PDF file of their plans outlining the Quality Systems, as specified below. The plans shall be submitted to [sbindernagel@gpo.gov](mailto:sbindernagel@gpo.gov) and [Andre.J.Jones@irs.gov](mailto:Andre.J.Jones@irs.gov). The proposed Quality Systems Plans are subject to Government approval.

Failure to maintain the quality systems in accordance with the contractor's quality plan approved by the Government may result in the Government's termination of the contractor for default.

*Quality Systems:* The prime contractor shall initiate, prior to startup and maintain throughout the term of this contract, a Quality Systems to assure conformance to all requirements of this contract. The plan should also address what actions will be initiated when defects are detected.

The Quality Systems shall assure the quality of components from subcontractors and subsidiary plants. This element includes assuring that components from different sources will be compatible BEFORE the start of production.

The Quality Systems shall include procedures for assuring that all variable data elements are accurately and completely imaged and that all addressed items are mailed. These procedures shall explicitly describe the methods to be used to assure that no records are missed or duplicated when an interruption of variable imaging occurs (e.g., due to equipment malfunction) during all phases of production.

*Quality Systems Official:* The prime contractor shall designate an official who shall monitor and coordinate the Quality Systems. This official shall serve as the Government's main point of contact on quality matters during the term of the contract. The name of the official shall be provided in the plan along with title, position, and telephone number.

*Records:* Records of tests, inspections, and critical process controls shall be time stamped and maintained on file. The records must be made available to the GPO and/or IRS inspector until the expiration of the warranty period of this contract (see GPO Contract Terms). Copies of the forms used to record the inspections and test results shall be submitted with the plan.

*Carrier Sheet/Mail-out Envelope Quality Control Procedures:* The prime contractor must establish and administer a quality assurance program which will ensure all carrier sheets and/or mail-out envelopes meet specifications whether they are produced in line or at a subcontractor's site. (See "CONSTRUCTION" for more information.)

*Inspection by the Government:* The right of the Government to make general or specialized tests and inspections does not relieve the contractor of any responsibility. Quality Systems shall not relieve the contractor of responsibility for meeting all requirements in this contract.

**PREPRODUCTION TELECONFERENCE CALL:** A preproduction teleconference call will be held within five (5) to seven (7) workdays of certification. The purpose of the conference will be to discuss and review all aspects of the contractors' internal and external operations required to complete this contract. Attending this meeting will be representatives from the Internal Revenue Service and the Government Publishing Office. Additionally, the IRS Cybersecurity Team will be involved with the preproduction conference call.

The estimated time of the call will be between two (2) to four (4) hours.

The contractors will conduct this preproduction conference call during which the postaward production plans will be discussed, and the Quality Systems Plans will be reviewed in depth.

To establish coordination of all required operations, a representative of all subcontractors involved should also be present as well as representatives from each involved production area for the prime contractor. It is also required that the contractors have the local Postal Service representative(s) in attendance.

**POST-AWARD TELECONFERENCE CALLS:** The contractors will be contacted to establish several teleconference calls and meetings as specified below. Contractors must make themselves available for calls #1, #2, and #3 below within 1 week after certification.

1) Physical Security initial call (Approximately 1 hour) – contractors will be given instructions on what supporting documentation needs to be presented to IRS for specific items related to physical security. Supporting documentation will be presented at the Physical Security final meeting (#5) below. Contractors will be allowed 15 workdays from this initial call to assemble supporting documentation. An alternate time frame may be possible if the IRS agrees.

2) Cybersecurity initial call (Approximately 1 hour) – contractors will be given instructions on what supporting documentation needs to be presented to IRS for specific items related to cybersecurity. Supporting documentation will be presented at the Cybersecurity final meeting (#6) below. Contractors will be allowed 15 workdays from this initial call to assemble supporting documentation. An alternate time frame may be possible if the IRS agrees.



3) IRS Personnel Security call (Approximately 2 hours) - will discuss the information that is needed from the contractors for each employee working on this contract. Contractors will be allowed 5 workdays from this initial call to assemble required documentation about IT employees that will be working on this contract. Contractors will be allowed 15 workdays from this initial call to assemble required documentation about all other employees that will be working on this contract. An alternate time frame may be possible if the IRS agrees.

4) Production and Quality System review (Approximately 1 hour) – Production plan and quality system plan will be discussed between IRS Publishing Specialist and the contractors. Attending this meeting will be representatives from the Internal Revenue Service and the Government Publishing Office.

5) Physical Security final review meeting (up to 1 full day) – contractors will present supporting documentation to the IRS for specific items related to physical security. **At the government’s option, this meeting may be held online or in-person at the contractors’ facilities.** Information will most likely be presented to IRS on WebEx for an online meeting.

6) Cybersecurity final review meeting (up to 3 full days) – contractors will present supporting documentation to the IRS for specific items related to cybersecurity. **At the government’s option, this meeting may be held online or in-person at the contractors’ facilities.** Information will most likely be presented to IRS on WebEx for an online meeting.

To establish coordination of all required operations, representatives from each involved production area for the contractors should attend.

**QUALITY SYSTEMS AUDIT:** In connection with the preproduction conference call (see “PREPRODUCTION TELECONFERENCE CALL”), should the Government elect, a quality systems audit could be conducted. Following the conference call, IRS/GPO may conduct an in-depth audit of all contractors’ quality control methods, quality systems, and quality plans in a formal review of the previously approved written plan. This audit would require the contractors to plan, in advance, all quality-related functions which would be required to complete the contract. Should subcontractors be involved, a complete audit of their quality systems may also be performed. This procedure will be mandatory for all contractors doing IRS Tax Notice mail-out work for the first time.

**ASSIGNMENT OF JACKETS, PURCHASE AND PRINT ORDERS:** A GPO jacket number will be assigned and a purchase order issued to the contractor to cover work performed. The purchase order will be supplemented by an individual print order for each job placed with the contractor. The print order, when issued, will indicate the quantity to be produced and any other information pertinent to the particular order.

**ORDERING:** Items to be furnished under the contract shall be ordered by the issuance of print orders by the Government. Orders may be issued under the contract from April 1, 2025 through March 31, 2026 plus for such additional period(s) as the contract is extended. All print orders issued hereunder are subject to the terms and conditions of the contract. The contract shall control in the event of conflict with any print order. A print order shall be “issued” upon notification by the Government for purposes of the contract when it is electronically transmitted or otherwise physically furnished to the contractor in conformance with the schedule.

**QUANTITIES:** This contract is for the items and for the period specified herein. Shipment/delivery of items or performance of work shall be made only as authorized by orders issued in accordance with the clause entitled “ORDERING.” The quantities of items specified herein are estimates only and are not purchased hereby. Except as may be otherwise provided in this contract, if the Government’s requirements for the items set forth herein do not result in orders in the amounts or quantities described as “estimated,” it shall not constitute the basis for an equitable price adjustment under this contract.

Except as otherwise provided in this contract, the Government shall order from the contractor(s) all the items set forth which are required to be purchased by the Government activity identified on page 1.

The Government shall not be required to purchase from the contractor(s) requirements in excess of the limit on total orders under this contract, if any.

Orders issued during the effective period of this contract and not completed within that time shall be completed by the contractor(s) within the time specified in the order, and the rights and obligations of the contractor(s) and the Government respecting those orders shall be governed by the terms of this contract to the same extent as if completed during the effective period of this contract.

If shipment/delivery of any quantity of an item covered by the contract is required by reason of urgency prior to the earliest date that shipment/delivery may be specified under this contract, and if the contractor(s) will not accept an order providing for the accelerated shipment/delivery, the Government may procure this requirement from another source.

The Government may issue orders which provide for shipment/delivery to or performance at multiple destinations.

Subject to any limitations elsewhere in this contract, and pursuant to the section entitled "DETERMINATION OF AWARD AND PLACEMENT OF WORK," the low contractor and each successive low contractor shall furnish to the Government all items set forth herein which are called for by print orders issued in accordance with the "ORDERING" clause of this contract, except when the shipping/delivery schedule cannot be met.

**ADDITIONAL EMAILED BID SUBMISSION PROVISIONS:** The Government will not be responsible for any failure attributable to the transmission or receipt of the emailed bid including, but not limited to, the following:

1. Illegibility of bid.
2. Emails over 75 MB may not be received by GPO due to size limitations for receiving emails.
3. The bidder's email provider may have different size limitations for sending email; however, bidders are advised not to exceed GPO's stated limit.
4. When the email bid is received by GPO, it will remain unopened until the specified bid opening time. Government personnel will not validate receipt of the emailed bid prior to bid opening. GPO will use the prevailing time (specified as the local time zone) and the exact time that the email is received by GPO's email server as the official time stamp for bid receipt at the specified location.

**PRIVACY ACT NOTIFICATION:** This procurement action requires the contractor to do one or more of the following: design, develop, or operate a system of records on individuals to accomplish an agency function in accordance with the Privacy Act of 1974, Public Law 93-579, December 31, 1974 (5 U.S.C. 552a) and applicable agency regulations. Violation of the Act may involve the imposition of criminal penalties as stated in 5 U.S.C. 552a (i)(1) CRIMINAL PENALTIES. It is incumbent upon the contractor to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a, specifically, 5 U.S.C. 552a (i)(1) CRIMINAL PENALTIES and m(1) GOVERNMENT CONTRACTORS.

#### **PRIVACY ACT**

(a) The contractor agrees:

- (1) to comply with the Privacy Act of 1974 and the rules and regulations issued pursuant to the Act in the design, development, or operation of any system of records on individuals in order to accomplish an agency function when the contract specifically identifies (i) the system or systems of records and (ii) the work to be performed by the contractor in terms of any one or combination of the following: (A) design, (B) development, or (C) operation;

- (2) to include the solicitation notification contained in this contract in every solicitation and resulting subcontract and in every subcontract awarded without a solicitation when the statement of work in the proposed subcontract requires the design, development, or operation of a system of records on individuals to accomplish an agency function; and
  - (3) to include this clause, including this paragraph (3), in all subcontracts awarded pursuant to this contract which require the design, development, or operation of such a system of records.
- (b) In the event of violations of the Act, a civil action may be brought against the agency involved where the violation concerns the design, development, or operation of a system of records on individuals to accomplish an agency function, and criminal penalties may be imposed upon the officers or employees of the agency where the violation concerns the operation of a system of records on individuals to accomplish an agency function. For purposes of the Act when the contract is for the operation of a system of records on individuals to accomplish an agency function, the contractor and any employee of the contractor is considered to be an employee of the agency.
- (c) The terms used in this clause have the following meanings:
- (1) "Operation of a system of records" means performance of any of the activities associated with maintaining the system of records including the collection, use, and dissemination of records.
  - (2) "Record" means any item, collection or grouping of information about an individual that is maintained by an agency, including, but not limited to, his education, financial transactions, medical history, and criminal or employment history and that contains his name, or the identifying number, symbol, or other identifying particular assigned to the individual, such as a finger or voice print or a photograph.
  - (3) "System of records" on individuals means a group of any records under the control of any agency from which information is retrieved by the name of the individual or by some identifying number, symbol, or other identifying particular assigned to the individual.

**PAYMENT:** Upon completion of each order, prior to submitting a billing invoice to GPO for payment, the contractor must submit an itemized billing invoice to the ordering agency (agency contact information to be provided after award) for verification, approval, and signature.

After agency verification/approval, contractor must submit the signed billing invoice and print order to the U.S. Government Publishing Office.

Submitting all invoices for payment via the GPO fax gateway (if no samples are required), utilizing the GPO barcode coversheet program application, is the most efficient method of invoicing. Instruction for using this method can be found at the following web address:

<http://winapps.access.gpo.gov/fms/vouchers/barcode/instructions.html>.

Invoices may also be mailed to: U.S. Government Publishing Office, Office of Financial Management, Attn: Comptroller, Stop: FMCE, Washington, DC 20401. For more information about the billing process, refer to the General Information of the Office of Finance web page located at: <https://www.gpo.gov/how-to-work-with-us/vendors/how-to-get-paid>.

All contractor billing invoices must be itemized in accordance with the line items in the "SCHEDULE OF PRICES."

## SECTION 2.- SPECIFICATIONS

**SCOPE:** These specifications cover the production of notice mailers consisting of notices and either a self-mailing carrier sheet or a mail-out envelope requiring such operations as electronic prepress, printing in English and languages other than English, imaging/addressing, binding, construction, inserting, and distribution.

**TITLE:** Various IRS Mailers.

**FREQUENCY OF ORDERS:** Approximately 25 to 60 orders per year.

At any point throughout the term of the contract, Government-mandated, large quantity mailouts may be required. These mailouts may be split up into quantities of 5,000,000 copies and issued under multiple print orders, with a maximum of approximately 20 print orders issued in one week. In addition, there may be weeks when no print orders are issued. The frequency and total quantity of any mailout cannot be predicted with any certainty at this time. The Government anticipates providing courtesy notifications of any Government-mandated, large quantity mailout as forecasting becomes available.

**QUANTITY:** Approximately 25,000 to 5,000,000 mailers per order.

The Government reserves the right to increase or decrease by up to 25% the total number of notices ordered per order.

NOTE: The quantity provided at the time the order is offered is an approximate quantity only. The exact, final quantity will be provided when the furnished materials are provided to the contractor.

**QUANTITY VARIATION:** No shortages or overruns will be allowed.

### NUMBER OF PAGES:

Notice: Approximately 2 to 4 pages (1 or 2 leaves) per notice.  
Carrier Sheet/Mail-out Envelope: Face only (after construction).

NOTE: At contractor's option, the notice can either be inserted into a folded, sealed, self-mailing carrier sheet or into a mail-out envelope. (See "CONSTRUCTION" for additional specifications.)

### TRIM SIZE:

Notice: 7-1/2" to 8-1/2" x 10-1/2" to 11" per leaf.  
Carrier Sheet: Suitable.  
Mail-out Envelope: 3-7/8" to 6" x 8" to 10", plus flap.

NOTE: The trim size ranges specified for both the notice and envelope are at the contractor's option. Additionally, the trim size does not have to be the same for each order awarded to a contractor. Trim size of carrier sheet must be suitable to completely enclose the folded notice without causing any damage to the notice (see "CONSTRUCTION").

### GOVERNMENT TO FURNISH:

*Notices:* Electronic transfer will be via secure email attachment in a PDF file(s) generated from Adobe Acrobat 9.1 or later. The Government will supply a composite PDF file, and all fonts will be embedded in the files at the PDF level. (*Do not un-embed fonts. This may result in a loss of data.*) The PDF files are backward-compatible to Adobe Acrobat 8.0.

*Data Files for Notices:* Contractor must be capable of reading files produced in Extended Binary Coded Decimal Interchange Code (EBCDIC) format. The data will be encrypted/password protected using WinZip 9.0 (256-Bit AES encryption). The Secure File Transfer Protocol (SFTP) will be used for the taxpayer's data transfer to the contractor. The contractor will be required to retrieve the data file(s) using SFTP protocol.

In case of a data transfer failure, the IRS will furnish CD-ROMs containing the same data. If required to furnish, the CD-ROMs are raw, unedited mail label records and must be formatted for imaging onto the carrier sheet/mail-out envelopes, at the contractor's expense. Computer dumps are not acceptable. The CD-ROMs are sorted by service centers. The service center code included in the record layout can be used for sorting addresses by service center. The raw data contained on the CD-ROMs has been passed through Finalist Software (equivalent to Code 1 of Group One Software) for hygiene and standardization.

*Care Record Layout:* IRS will furnish core record layout via email.

*Carrier Sheets/Mail-out Envelopes:* IRS will furnish PDF files via email.

United States Postal Service (USPS) pallets made available by the USPS upon request.

IRS Form 13456, IRS Publishing - Postage Report in a fillable PDF file

IRS Form 9558 – Inspection Notification Report

Mailing permit number and indicia for the First-Class Mail

Identification markings such as register marks, commercial identification marks of any kind, etc., except GPO imprint, form number, and revision date, carried in the electronic files, must not print on finished product.

**CONTRACTOR TO FURNISH:** All materials and operations, other than those listed under “GOVERNMENT TO FURNISH,” necessary to produce the product(s) in accordance with these specifications.

The contractor is required to have Internet access provided through an Internet Service Provider (*ISP Completing Forms 13456 and 13456A*), an email account, and a web browser equivalent to Microsoft Edge version 131.0.2903.146. The contractor is also required to have Adobe Acrobat 9.1 (or higher) software (not Adobe Reader). The contractor must furnish an email address for the IRS to email the forms mentioned above.

*Furnished Data and Security/Security Letter:* The contractor must guarantee that they, and any subcontractor(s), will not reproduce, or allow reproduction of, any information furnished by IRS, nor use or allow any person to use the furnished information, for any other purpose than producing/ mailing the notices on this contract. For the Security Letter, the contractor must email on company letterhead (reference the GPO program and print order numbers) to the IRS Publishing Specialist specified on the print order <mailto:> a detailed report of the inventory and tracking system and the security measures to be taken to secure the IRS data and any information furnished by the IRS, throughout the period the contractor and/or subcontractor(s) have possession of taxpayer information. (See IRS Publication 4812 “Contractor Security & Privacy Controls.” A copy may be obtained either at <http://www.irs.gov> (click “Forms and Instructions”) or from the IRS Publishing Specialist.

*Unusable Data:* Data received in unusable conditions or any missing data will be replaced by IRS on an expedited basis. *If the contractor has not reported any discrepancy to the Government within five (5) workdays of receipt of data, it will be understood that none exists.* The contractor may notify the IRS Publishing Specialist specified on the print order directly only if there is a problem with the data or the shipment in which CD-ROMs are received (if applicable). Contractor to provide the following: Job Run File ID; Batch Cycle Group; CD-ROM Number (if applicable); and a brief explanation of the problem. If CD-ROMs are furnished, the GPO program and print order numbers will appear on the shipping transmittal label which will always be in the last box of CD-ROMs, if more than one box.

**ELECTRONIC PREPRESS:** Prior to image processing, the contractor shall perform a basic check (preflight) of the furnished media and publishing files to assure correct output of the required reproduction image. Any errors, media damage, or data corruption that might interfere with proper file image processing must be reported to the ordering agency as specified on the individual print order.

As applicable, the contractor shall create or alter any necessary trapping, set proper screen angles and screen frequency, and define file output selection for the imaging device being utilized. Furnished files must be imaged as necessary to meet the assigned quality level. Contractor will be required to create all bleeds.

The contractor must verify the accuracy of the Postal barcodes, output as part of the carrier sheet/mail-out envelope printing, with the USPS.

When required by the Government, the contractor shall make minor revisions to the electronic files. It is anticipated that the Government will make all major revisions.

Prior to making revisions, the contractor shall copy the furnished files and make all changes to the copy.

### **PROOFS:**

- *All Orders* – One (1) press quality PDF soft proof will be required (of static content only) using the same Raster Image Processor (RIP) that will be used to produce the final printed product. PDF proof will be evaluated for text flow, image position, and color breaks. Proof will not be used for color match. Proofs must show margins.

Proofs must show all margins, dimensions and indicate trim marks. For mail-out envelopes, proofs must show flap, window size and placement (if applicable), and security tint; or, at contractor's option, for carrier sheets, proofs must show perforation placement and security tint.

- *All Orders (upon approval of the PDF soft proof for the notice (static content only))* – One (1) PDF soft proof (of static content and populated with variable content) of the notice only using the same Raster Image Processor (RIP) that will be used to produce the final printed product. PDF proof will be evaluated for text flow, image position, and color breaks. Proof will not be used for color match. Proofs must show margins.

Contractor to use variable data from the furnished data files. Contractor to furnish a random sampling of not less than 100 PDF soft proofs. NOTE: Contractor is not to use the first 100 names in the furnished data files.

Proofs must contain all notice information as required (see "IMAGING/ADDRESSING" specified herein). Proof will be evaluated for proper font type, spacing, alignment, etc.

Proofs must contain all the live variable data for each name as provided in the furnished data. The variable data may consist of taxpayer name and address, dollar amount to be received, method to be furnished, and date. Additional variable data fields may be required.

Proofs must show all margins, dimensions, and indicate trim marks.

If any contractor's errors are serious enough in the opinion of the GPO to require revised proofs, the revised proofs are to be provided at no expense to the Government. No extra time can be allowed for this reproofing; such operations must be accomplished within the original production schedule allotted in the specifications.

The contractor must not print prior to receipt of an "O.K. to Print."

**STOCK/PAPER:** The specifications of all paper furnished must be in accordance with those listed herein and listed for the corresponding JCP Code numbers in the "Government Paper Specification Standards No. 13" dated September 2019.

Government Paper Specification Standards No. 13 – [https://www.gpo.gov/docs/default-source/forms-and-standards-files-for-vendors/vol\\_13.pdf](https://www.gpo.gov/docs/default-source/forms-and-standards-files-for-vendors/vol_13.pdf).

All paper used in each individual notice must be of a uniform shade.

*Notice:* At the contractor's option, the following stocks/papers may be used: White Uncoated Text, basis weight: 50 or 60 lbs. per 500 sheets, 25 x 38", equal to JCP Code A60; or, White Writing, basis weight: 20 lbs. per 500 sheets, 17 x 22", equal to JCP Code D10.

*Carrier Sheet:* At the contractor's option, the following stocks/papers may be used: White Uncoated Text, basis weight: 50 or 60 lbs. per 500 sheets, 25 x 38", equal to JCP Code A60; or, White Writing, basis weight: 20 lbs. per 500 sheets, 17 x 22", equal to JCP Code D10.

*Mail-out Envelope:* At contractor's option, the following stocks/papers may be used: White Writing Envelope, basis weight: 20 or 24 lbs. per 500 sheets, 17 x 22", equal to JCP Code V20; or, White Uncoated Text, basis weight: 50 or 60 lbs. per 500 sheets, 25 x 38", equal to JCP Code A60.

## **PRINTING:**

*Notice:* Notice leaves print face only or face and back, head-to-head, in black ink with a 10% screen on face. Printing consists of type and rule form and occasionally line art. Image variable elements from the IRS record layout on all printed pages of the notice in black. Refer to "IMAGING/ADDRESSING" for more information regarding the variable imaging.

NOTE: Notices may print in English, language(s) other than English, or bilingual (English/non-English language). More than one non-English language may be required on the same order. When a non-English language(s) is required, the IRS will provide the translated text. Contractor will not be responsible for translating English into other languages.

*Carrier Sheet:* Sheets print face and back (before construction) in black ink. Printing consists of one return address (service center address). Image the mailing address in black. Printing/imaging is on the back (outside – after construction) of carrier sheet. Self-mailing carrier sheet must meet all USPS requirements for First-Class Mail. It is the contractor's responsibility to determine what language is required on the carrier sheet for International mail.

NOTE: Carrier sheet is not one of the notice leaves. It is a separate leaf to be constructed as a self-mailer (with folded notice inside) in lieu of inserting into an envelope (at contractor's option). (See "CONSTRUCTION.")

Carrier sheets require a security tint printed on the inside (face – before construction) in black ink. Contractor may use their own design but must guarantee that the product will ensure complete opacity and prevent show through of any material contained therein.

*Mail-out Envelope:* Envelopes print face only (after construction) in black ink. Printing consists of one return address (service center address). Image the mailing address on face of envelope (after construction) in black (if window envelope is not used). Envelope printing must meet all USPS requirements for First-Class Mail. It is the contractor's responsibility to determine what language is required on the envelope for International mail.

Envelopes require a security tint (lining is acceptable) printed on the inside (back – before manufacture) in black ink. Contractor may use their own design but must guarantee that the product will ensure complete opacity and prevent show through of any material contained therein.

**MARGINS:** The minimum margins will be 1/4" head; center left and right. Unless otherwise specified, contractor must follow the margins as indicated in the furnished electronic media. NOTE: The margins may vary based on the notice being produced.

**IMAGING/ADDRESSING:** The imaging and addressing may be accomplished by either impact printers or non-impact printers. Imaging must meet the following requirements:

- The size of the type must be at least 12 point (in height, not characters to the inch) and the font may be Helvetica, Siemens Gothic Text, Siemens Essay Standard, Scitex Gothic International Medium, or Kodak Gothic. Any other font must be approved before the preproduction teleconference call.
- Imaging must be black.
- All characters must align.
- No missing data or entries.
- No duplicate data or entries.
- Addresses will have no more than 5 lines (7 lines including carrier route line and delivery point barcode).
- There will be a maximum of 39 characters per line and spaced 6 lines per inch vertically.
- No broken characters.
- No smearing.
- No visible wicking.
- No visible gloss.
- Reflectance of characters shall be visually uniform.

*Face and Back of Notice (as applicable):* Image letter text data, mail date of notice, the first name line, second name line, street address, city, state, zip code, using position 1 to 162 on the record layout.

*Face of Carrier Sheet (if applicable):* The mailing address will be on the back (after construction) of the carrier sheet.

*Face of Mail-out Envelope (if applicable):* The mailing address will be on the face (after construction) of the mail-out envelope (if a window envelope is not used).

The contractor must reformat the data to image the carrier route endorsement, name, address, city, state, and zip code plus the postal sack number, and break number (change indicator) in 6 lines (see record layout chart below). The contractor will be required to take information from the furnished data and format it to create an 11-digit Delivery Point Barcode to achieve the lowest postage costs to the Government. This Barcode is to be imaged below the last line of the address, in accordance with the USPS Domestic Mail Manual (DMM). It must be on all 3/5 digit and basic mail and may print on carrier route mail.

NOTE: Any PII furnished will NOT include any bank information for any of the taxpayers.

**See below for an example of a record layout. Please note that the below chart is a draft layout and is subject to change.**

| ELEMENT NAME      | DEC | HEX | LENGTH | TYPE | REF | REMARKS   |
|-------------------|-----|-----|--------|------|-----|---|
| REFUND AMOUNT     | 1   |     | 15     | C    |     | First 13 digits represent the dollar amount; last two digits represent the cents. |
| PAYMENT TYPE      | 16  |     | 1      | C    |     | IF EFT bank information is populated, then set to "Y"; else set to blanks.        |
| AS FILED NAMELINE | 17  |     | 35     | C    |     |   |
| SUPPLEMENTAL NAME | 52  |     | 35     | C    |     |   |
| ADDRESS LINE 1    | 87  |     | 35     | C    |     |   |
| CITY              | 122 |     | 25     | C    |     | Only populated for Domestic Addresses   |
| STATE             | 147 |     | 2      | C    |     | Only populated for Domestic Addresses   |
| ZIP               | 149 |     | 5      | C    |     | NOTE: CONCATENATE ZIP, ZIP_PLUS_FOUR_CD, and DELIVERY_POINT_BAR_CD                |



|                       |     |  |   |   |  |   |
|-----------------------|-----|--|---|---|--|---|
|                       |     |  |   |   |  | to get the 12-digit ZIP for foreign addresses |
| ZIP PLUS FOUR CD      | 154 |  | 4 | C |  |   |
| DELIVERY POINT BAR CD | 158 |  | 3 | C |  |   |
| FOREIGN COUNTRY CD    | 161 |  | 2 | C |  | Only populated for foreign addresses          |
| TOTAL                 | 162 |  |   |   |  |   |

**DATA SUPPRESSION OPERATIONS (*When Required*):**

When required by the IRS, contractor must perform a search of the IRS-furnished data files, locate specified records, and remove them from the files, ensuring those notices are not mailed. In addition, contractor must perform a before-and-after count of records demonstrating removal of the records and provide the IRS a separate, encrypted file of suppressed records.

When required by the IRS, contractor must search, identify, and suppress any records containing missing element fields (i.e., a. “Refund Amount” positions 1 through 15 and b. “Name Line” positions 17 through 51). In addition, contractor is required to provide the IRS a separate, encrypted file containing the suppressed records for the missing element fields.

Contractor will be required to perform this process as many times as the IRS deems necessary to cycle the files and complete the above data suppression operations.

**BINDING (Notice):** Trim four sides. Gather leaves (when applicable). Fold from 7-1/2” to 8-1/2” x 10-1/2” to 11” down to 7-1/2” to 8” x 3-1/2” to 3-7/8”, mailing address out.

**CONSTRUCTION: At contractor’s option, the notice leaves may be inserted into either a folded, sealed, self-mailing carrier sheet or into a mail-out envelope.**

*Carrier Sheet:* Separate leaf to be constructed as a self-mailer (with folded notice inserted inside). Trim size of carrier sheet must be suitable to completely enclose the folded notice without causing any damage to the notice.

Contractor to perforate along the entire left and right vertical edges. Perforations are to be 1/2” to 3/4” in from the left and right edges of sheet creating tear-off stubs.

With the folded notice inside, letter-fold carrier sheet suitably so as to create a self-mailer but not damage the notice. Completely secure all parts of carrier sheet only at left and right in the tear-off stubs with a firm glue that will hold securely during the mailing process.

The open, horizontal side must be sealed either with a firm glue that will hold securely during the mailing process but permit easy opening by the recipient; or, by creating another perforated, tear-off stub the same as the left/right tear-off stubs.

NOTE: All open sides of the carrier sheet must be sealed. Wafer seals/tabs are not allowed.

Perforations (slit or slot, with or without ink) must be clean and of sufficient strength to ensure that they do not tear or break away during the mailing process yet allow for easy separation by the recipient.

Construction of self-mailing carrier sheet must meet all USPS requirements for First-Class Mail.

*Mail-out Envelope:* Envelopes must be open side, with gummed, fold-over flap for sealing. At contractor's option, seams may be high-cut, diagonal, welded, or side seams. Flap may be either square-cornered or diagonal sealing; however, the depth must meet USPS requirements and must be coated with a suitable glue that will securely seal the envelope without adhering to contents, not permit resealing of the envelope, and permit easy opening by the recipient. NOTE: All envelopes must have a fold at bottom.

At contractor's option, face of envelope may contain one (1) die-cut address window with slightly rounded corners. Contractor must determine size and placement of window so all mailing information on the notice shows after notice is inserted into the mail-out envelope, but other extraneous information is not visible when notice is inserted in the envelope. At contractor's option, in lieu of window, taxpayer's name and address may be imaged directly on envelope in a typeface and size matching the notice.

If applicable, window is to be covered with a suitable, transparent, low-gloss, poly-type material that must be clear of smudges, lines, and distortions. Poly-type material must be securely affixed to the inside of the envelope so as not to interfere with insertion of contents. Poly-type material must meet the current USPS readability standards/requirements.

**INSERTING:** At contractor's option, the notice (consisting of one or two leaves) may be inserted into either a folded, sealed, self-mailing carrier sheet or into a mail-out envelope, as follows:

*Carrier Sheet:* Insert folded notice inside carrier sheet. It is the contractor's responsibility to ensure that the name and address on the notice matches the name and address on the carrier sheet.

Seal carrier sheet as specified under "CONSTRUCTION."

*Mail-out Envelope:* Insert folded notice into mail-out envelope with recipient's name and address on first page facing out for visibility through window envelope. It is the contractor's responsibility to ensure that only the imaged taxpayer's name and address on the notice will be visible through the window in the mail-out envelope and that only one notice is inserted into each mail-out envelope.

At contractor's option, the taxpayer's name and address may be imaged directly on the mail-out envelope, eliminating the window. However, it is the contractor's responsibility to ensure that the name and address on the notice matches the name and address on the mail-out envelope.

Seal all mail-out envelopes.

**DISTRIBUTION:** Mail f.o.b. contractor's city each individual notice mailer to domestic (nationwide, including APO/FPO and the U.S. Territories) and foreign destinations. Contractor is responsible for all costs associated with transporting mailers to the USPS.

All mailing must be at the First-Class Rate.

Contractor must mail to furthest destinations (from the contractor's facility) first.

The Government will furnish a permit number and indicia for the First-Class Mail. A PS Form 3600, Statement of Mailing with Permit Imprints, and a GPO Form 712, Certificate of Conformance, must be completed and submitted to the entry post office for all bulk shipments using permit imprint mailing labels.

The contractor is cautioned that the "Postage and Fees Paid" indicia may be used only for the purpose of mailing material produced under this contract.

Orders which result in mailings of less than 200 pieces or less than 50 pounds will require the contractor to apply the appropriate postage to each mailing. Contractor will be reimbursed for postage by submitting a properly completed Postal Service Form with billing invoice for payment.

If an approved USPS Seamless Acceptance Mailer for mailings under 200 pieces, contractor may utilize the appropriate USPS Mailing Statement (e.g. PS 3602) using the provided “Postage and Fees Paid” Indicia. Upon completion of each print order, contractor must follow the guidelines for submitting Form 13456.

Mail must be Presorted to maximize postal discount to USPS First Class Letter Commercial Automation 5-digit and AADC levels whenever possible.

All copies mailed must conform to the appropriate regulations in the U.S. Postal Service manuals for “Domestic Mail” or “International Mail”, as applicable.

*Certificate of Conformance:* When using Permit Imprint Mail, the contractor must complete GPO Form 712 - Certificate of Conformance (Rev. 10-15), and the appropriate mailing statement(s) supplied by USPS. A fillable GPO Form 712 Certificate of Conformance can be found at <https://www.gpo.gov/how-to-work-with-us/vendors/forms-and-standards>.

*USPS Regulations:* The contractor must comply with all U.S. Postal Service regulations governing the preparation of First-Class rate mailings which are in effect at the time of the mailing for both domestic and international mail, including the issuance of the required forms (mailing statements) and the weighing of shipments. The contractor must meet with local postal authorities before the start of production.

The Domestic Mail Manual (DMM) has specific requirements regarding the minimum and maximum package sizes the contractor must adhere to.

*Carrier Route Presort:* The contractor must utilize a commercially prepared software package for assigning a portion of the mail file in an approved carrier route format (carrying carrier route endorsement and number on the first line of the mailing address).

*Intelligent Mail Barcode (IMb):* Contractor will be required to create and apply the proper USPS IMb coding for tracking purposes for billing and research for the IRS.

Contractor will utilize the USPS Informed Visibility (IV) Mail Tracking & Reporting (IV-MTR) service that provides end-to-end mail tracking information for letter and flat pieces, bundles, handling units, and containers. Contractor will provide mail scanned events reports or provide access to reports that include, at a minimum: mail drop date, quantities, postage, and last delivery scan event. The reports will be made available by close of business Friday for the week in which a mailing has occurred. Contractor must adhere to all USPS Domestic Mail Manual and USPS IV Mail Tracking and Reporting Guide requirements. Contractor may not charge additional fees for providing reports.

The contractor is to furnish documentation on 100% of mail turnover to USPS by the date specified on the print order.

*USPS Secure Destruction:* If requested, contractor must implement Secure Destruction, which is a value-added USPS service that securely shreds undeliverable mail instead of returning to the sender and providing electronic notification of mail designated for destruction. If instructed, the contractor will use IRS provided designated Mailer ID and USPS Service Type Indicator (STID) for USPS Secure Destruction. Contractor must include provided Mailer ID and STID within the Intelligent Mail Barcode.

If the contractor is allowed to use contractor Mailer ID, contractor must sort daily Secure Destruction data records and segment them by each mailing job. The contractor must compile the daily data received into a report to send to the IRS weekly that comprises the prior week’s results. Contractor may not charge additional fees for providing reports.

*USPS Informed Delivery:* If directed, the contractor must implement Informed Delivery using the IRS provided Mailer ID. Contractor must set up mailing file (eDoc) to include the MID, identify the mail owner and mail preparer in the “By/For” fields by CRID, MID or permit number, and include the Informed Delivery discount code.

*Zip Code Count Report:* Contractor's software must provide 3-digit, 5-digit, and carrier route zip code count report for the contractor's use during the addressing operation. Mail must be Presorted to maximize postal discount to USPS First Class Letter Commercial Automation 5-digit and AADC levels whenever possible.

*Presort Palletization:* As outlined by the Postal Service in the Domestic Mail Manual, the carrier route presort palletization program requires that in most cases, depending on thickness and weight, individual mailers of 10 or more pieces be prepared for carrier routes. This may take the form of packages or packages in bundles presented on pallets. See DMM for specific requirements.

*Internal Wrapping or Tying:* All bundles containing mixed carrier routes or 3/5-digit zip codes require internal wrapping or tying in direct packages of 10 or more letters. See DMM for specific requirements.

*Postal Pallets:* The USPS will provide pallets upon contractor's request, or contractor may use their own pallets that meet postal requirements, at their own expense. Loaded pallets must be wrapped with a shrinkable or stretchable plastic strong enough to retain the integrity of the pallet during transportation and handling. Pallets must be prepared in accordance with the requirements in the Domestic Mail Manual for (Notices and Bundles Presented on Pallets) and (Palletizing Sacks). See the DMM for preparation requirements for palletizing First-Class Mail. Letters must be palletized separately from sacks. The sack tags must be barcoded and readable by USPS equipment. Further details on pallet loading and flagging may be obtained by consulting local Postal Customer Representatives, bulk mail acceptance personnel.

*Coding Accuracy Support System (CASS):* Addresses for this contract must be verified against a USPS certified Coding Accuracy Support System (CASS) certified software address hygiene program.

*National Change of Address (NCOA):* Addresses for this contract must be verified against the USPS NCOA Link program. All related costs to perform this operation must be included in submitted bid pricing. No additional reimbursement will be authorized.

*Presort Accuracy Validation and Evaluation (PAVE):* Contractor's software must be PAVE certified.

*Pallet Assembly and Storage/Staged:* Loaded pallets must be assembled and stored/staged for eventual turn over to U.S. Postal Service beginning no sooner than the date specified on the print order. The pallets are to be staged in order so that the furthest destinations from the contractor's facility will be turned over first and the closest destinations last.

Contractor must specify the location of the staging area(s) and the proposed point of entry(ies) for each notice mailer they are producing. (See "SCHEDULE OF PRICES.")

*First Class Mail:* The Postal Service will verify the total weight of the mailing. The contractor must comply with all Domestic Mail Manual regulations governing use of First-Class Mail. Due to the IRS's 100% delivery requirement, optional mail procedures that do not weigh each pallet of mail are not allowed or authorized.

*Vehicles Provided:* Truck/trailers (vans) will be provided by U.S. Postal Service. However, physical loading is the contractor's responsibility, in conformance with the U.S. Postal Service loading plan. Vans will not be provided before earliest turnover date as indicated in the schedule for each order without demurrage costs.

*Turnover Requirements:* Contractor must ship to furthest designations (from the contractor's facility) first. Contractor must release the notices to USPS no later than the schedule for each order.

*APO/FPO:* APO/FPO mail is to be addressed by the contractor, tied into 5-digit packages, placed in regular canvas bags for each unique zip code, and mailed to San Francisco/Oakland or New York per the DMM requirements. The contractor must obtain bag tags (or produce tags at their own expense) from the Postal Service for each APO/FPO destination. Each bag tag should contain the following:

- APO Destination and code (e.g., APO AE 09028)
- First-Class Mail (STD A FLATS)
- IRS Washington, DC 20224

*Postage Statements/IRS Postal Forms:* The contractor is required to complete and submit (via email) Form 13456 to the IRS within three (3) workdays after the final turnover of mail packages to the USPS. Contractor to email Form 13456 to [postage@publish.no.irs.gov](mailto:postage@publish.no.irs.gov) and to the IRS Publishing Specialist specified on the print order.

For contractor's convenience, Form 13456 is provided as a fillable PDF file. The IRS will complete the top portion of the form prior to emailing to the contractor. If there is any information missing or incorrect, please contact the IRS Publishing Specialist specified on the print order.

The contractor is responsible for capturing five (5) data elements from every postage statement (i.e., USPS Form 3602, 3602-R, 3600). The five (5) elements are:

- (1) Barrel stamped post office zip code
- (2) Postage statement date
- (3) Quantity mailed
- (4) Postage amount
- (5) Postage statement type

*NOTE: The form must contain only postage information for the designated GPO print order number.*

Prior to submitting Form 13456, the contractor must rename the file "GPO print order number\_date.pdf (e.g., "00001\_9-02-03.pdf"). If the contractor completes an additional form per day, they should add a suffix to the file name starting with the letter "a" then "b", etc., (e.g., "a00001\_09-02-03.pdf). The contractor is also responsible for the accuracy of the information returned to the IRS. Any delay or missing input could result in delay of payment.

All Postage Statements (USPS Form 3600, 3602-R, 3602) must contain the IRS Agency Cost Code "67039" in the "Federal Agency Cost Code" box. The GPO program and print order numbers must be included in the mailer information located in the upper portion of the postage statement.

*Daily Mailing Report:* Contractor is required to email a daily report showing completed mailing to the IRS Publishing Specialist specified on the print order.

*Daily Postage Summary Report:* Contractor is required to submit daily postage summary reports, showing the number of pieces and cost of Carrier Route, 3/5 digit, and Basic broken out by weekly mailings and the grand total. The reports are to be submitted following Delivery Point Validation processing. Contractor to email the daily reports to the IRS Publishing Specialist specified on the print order.

*Final Shipping Notification:* Contractor is required to submit a final shipping notification on the final day of shipping confirming that the order is completed. Contractor to email the final shipping notification to the IRS Publishing Specialist specified on the print order.

*Daily Production Report:* Contractor is required to provide daily addressing production information required to complete Report Form 9659. Contractor to email the report to the IRS Publishing Specialist specified on the print order.

Upon completion of each order, contractor must furnish 10 printed/imaged samples of the notices to the IRS Publishing Specialist specified on the print order. Contractor to image using dummy address information specified below:

ECRLOT   \*\*CO 17  
8900025764325  
JAMES A & ANDREA A TAXPAYER  
16305 Main Ave NW  
ANYTOWN US 99999-9999  
(Apply Delivery Point Barcode here)

Upon completion of each order, the contractor must delete/scrub all furnished data from their systems and shred all CD-ROMs (if furnished). Contractor must provide a destruction certificate to the IRS. (If furnished, CD-ROMs must not be returned to the IRS.)

All expenses incidental to submitting PDF soft proofs and furnishing printed/imaged samples must be borne by the contractor.

**SCHEDULE:** Adherence to this schedule must be maintained. Contractor must not start production of any job prior to receipt of the individual print order (GPO Form 2511).

When offering orders, the ordering agency will contact the low bidder at least five (5) workdays in advance of the anticipated date for providing the furnished materials and final quantity.

Print order and furnished materials to be furnished via secure email or SFTP. If necessary, print order and furnished materials will be furnished on CD-ROMs to the contractor. The IRS will ship directly to the contractor using UPS.

Contractor to email PDF soft proofs containing static matter only to the IRS Publishing Specialist as specified on the print order.

All PDF soft proofs containing variable data are to be securely emailed as an encrypted zip file to the IRS Publishing Specialist as specified on the print order. The password must be provided in a separate email. The email is to be marked "POPULATED PROOFS" and must include the GPO program and print order numbers.

***This is a time sensitive procurement.*** However, uncontrollable circumstances such as Congressional Legislation may delay the IRS in providing the furnished materials to the contractor.

The following schedule begins the SAME workday as receipt of print order. The same workday as receipt will be the first workday of the schedule.

**Regular Schedule:**

- No specific date is set for submission of proofs (for static content only). Proofs must be submitted as soon as possible to allow for revised proofs if contractor's errors are judged serious enough to require them.
- Proofs (for static content only) will be withheld no more than one (1) workday from their receipt at the ordering agency until changes/corrections/"O.K. to Print" are provided via email.
- Contractor to submit populated proof (for static and variable content) within one (1) workday of "O.K. to Print" on proofs (for static content only).
- Proofs will be withheld no more than one (1) workday from their receipt at the ordering agency until changes/corrections/"O.K. to Print" are provided via email.
- *For Orders up to and including 1,000,000 Notices* – Contractor must complete production and distribution within 15 workdays of receipt of "O.K. to Print" on populated proofs.
- *For Orders over 1,000,000 notices* – Contractor must complete production and distribution within 20 workdays of receipt of "O.K. to Print" on populated proofs.
- All proof and transit time is included in the above specified schedule.

**Accelerated Schedule:**

Approximately 10% of orders placed may require an accelerated schedule. The accelerated schedule will not be required on any order with a quantity over 1,000,000 notices.

- No specific date is set for submission of proofs (for static content only). Proofs must be submitted as soon as possible to allow for revised proofs if contractor's errors are judged serious enough to require them.
- Proofs (for static content only) will be withheld no more than one (1) workday from their receipt at the ordering agency until changes/corrections/"O.K. to Print" are provided via email.
- Contractor to submit populated proof (for static and variable content) within one (1) workday of "O.K. to Print" on proofs (for static content only).
- Proofs will be withheld no more than one (1) workday from their receipt at the ordering agency until changes/corrections/"O.K. to Print" are provided via email.
- *For Orders up to and including 1,000,000 Notices* – Contractor must complete production and distribution within 12 workdays of receipt of "O.K. to Print" on populated proofs.
- All proof and transit time is included in the above specified schedule.

The ship/deliver date indicated on the print order is the date products ordered for mailing f.o.b. contractor's city must be delivered to the U.S. Postal Service.

Unscheduled material such as shipping documents, receipts or instructions, delivery lists, labels, etc., will be furnished with each order or shortly thereafter. In the event such information is not received in due time, the contractor will not be relieved of any responsibility in meeting the shipping schedule because of failure to request such information.

For compliance reporting purposes, the contractor must notify the U.S. Government Publishing Office of the date of shipment or delivery, as applicable. Upon completion of each order, contractor must contact the Shared Support Services Compliance Section via email at [compliance@gpo.gov](mailto:compliance@gpo.gov) or via telephone at (202) 512-0520. Personnel receiving the email or call will be unable to respond to questions of a technical nature or to transfer any inquiries.

### SECTION 3. - DETERMINATION OF AWARD AND PLACEMENT OF WORK

The Government will make multiple awards under this solicitation since it is anticipated that one firm may not be able to meet all of the requirements.

In order to make multiple awards and to determine the sequence of bidders, the Government will apply the prices offered by each bidder in the "SCHEDULE OF PRICES" to the following units of production which are the estimated requirements to produce one (1) year's production under this contract. These units do not constitute, nor are they to be construed, as a guarantee of the volume of work which may be ordered for a like period of time.

In placing work, the Government will first communicate with the low contractor to determine whether or not at that time the order for the specified quantity can be accepted for shipment within the time required by the Government. The Government will be obligated to place each order with the low contractor first, the next low contractor second, and so on until the order has been accepted. Placement of orders shall be made only with those contractors whose prices are determined to be fair and reasonable. The low contractor and each successive next low contractor shall be obligated to accept the order except when the shipping schedule cannot be met. When the contractor accepts, a formal print order will be issued.

Due to the urgency of the work, orders will be offered by email, and the contractor must reply by email within 30 minutes whether or not the order can be accepted.

Any contractor's position in the sequence of awards may be jeopardized by consistently refusing work. When such an instance is found, the contractor involved will be notified and unless prompt adjustment in order acceptance is made to maintain the lowest cost to the Government, the contractor may be disqualified from further participation under this contract.

Notwithstanding any sequence of contractors established as a result of the Determination of Award, the Government reserves the right, without limitation, to establish a specific sequence of contractors for any or all print orders to be issued under this contract, by abstracting the contract prices of each contractor against actual print orders to be issued and adding any applicable costs to the Government for transportation of the finished product to all destinations. In the event a specific sequence is established, such sequence of contractors shall control the order in which the print order(s) is offered. The determination to establish a specific sequence or sequences shall not be cause for an adjustment in the contract price or any other term or condition of the contract.

*Exception:* Noncompliance with the mailing, shipping, and/or delivery schedule, or any other term, condition, or specification of this contract will be cause, and the GPO reserves the right, to withhold further orders until the contractor is judged by the Government to have established adequate procedures to fulfill the requirements.

**PREMIUM PAYMENTS:** Orders requiring an accelerated schedule will be paid for at the premium rate in accordance with the contractor's offered percentage in the "SCHEDULE OF PRICES."

All other orders will be placed with the regular schedule and paid for at the basic prices offered.

Percentages offered for premium priced work are additional to the basic prices offered for units of work. Premium payments, when authorized, will apply to all items except Item II. "PAPER" in the "SCHEDULE OF PRICES."

Failure of the contractor to deliver work at the time specified will result in disallowance of premium payments that were anticipated, and the contractor will not list such items on their invoice.

It is estimated that 10% of the orders placed on this contract will require an accelerated schedule. Premium payments for an accelerated schedule will be evaluated for award. Evaluation will be affected by applying the percentage increase, offered for the accelerated schedule in the "SCHEDULE OF PRICES" (Item IV.), to 10% of the prices offered for all items except Item II. "PAPER." The following item designations correspond to those listed in the "SCHEDULE OF PRICES."



Various IRS Mailers  
160-M (03/26)

I. (a) 24,526  
(b) 4,328

II. (a) 33,182  
(b) 28,854

III. (a) 2,161  
(b) 2,161

**THIS PAGE IS INTENTIONALLY BLANK.**

**SECTION 4.- SCHEDULE OF PRICES**

Bids offered are f.o.b. contractor's city.

Prices must include the cost of all required materials and operations for each item listed in accordance with these specifications.

Bidder must make an entry in each of the spaces provided. Bids submitted with any obliteration, revision, or alteration of the order and manner of submitting bids may be declared non-responsive.

An entry of NC (No Charge) shall be entered if bidder intends to furnish individual items at no charge to the Government.

Bids submitted with NB (No Bid), NA (Not Applicable), or blank spaces for an item may be declared non-responsive.

The Contracting Officer reserves the right to reject any offer that contains prices for individual items of production (whether or not such items are included in the DETERMINATION OF AWARD) that are inconsistent or unrealistic in regard to other prices in the same offer or to GPO prices for the same operation if such action would be in the best interest of the Government.

All invoices submitted to the GPO shall be based on the most economical method of production.

Fractional parts of 1,000 will be prorated at the per-1,000 rate.

Contractor's billing invoice must be itemized in accordance with the line items in the "SCHEDULE OF PRICES."

All paper must be charged under Item II. "PAPER."

**I. COMPLETE PRODUCT:** Prices offered shall include the cost of all required materials and operations necessary (including proofs, printed/imaged samples, printing/imaging and insertion into carrier sheets/mail-out envelopes, but excluding paper) for the complete production and distribution of the product listed in accordance with these specifications.

NOTE: The price submitted is a complete product price that includes all makeready and materials required, regardless of number of production locations utilized.

(a) One-Leaf Notice ..... per 1,000 notices .....\$ \_\_\_\_\_

(b) Two-Leaf Notice ..... per 1,000 notices .....\$ \_\_\_\_\_

\_\_\_\_\_  
Initials

**II. PAPER:** Payment for all paper supplied by the contractor under the terms of these specifications, as ordered on the individual print orders, will be based on the net number of leaves furnished for the products ordered. The cost of any paper required for makeready or running spoilage must be included in the prices offered.

Computation of the net number of leaves will be based on the following:

Notice – Each page-size leaf.

Carrier Sheet (if applicable) – One page-size leaf will be allowed for each carrier sheet.

Mail-out Envelope (if applicable) – One page-size leaf will be allowed for each envelope.

(a) Notice:

At contractor’s option - White Uncoated Text (50 or 60-lb.); or,

White Writing (20-lb.)..... per 1,000 leaves .....\$ \_\_\_\_\_

(b) Carrier Sheet/Mail-out Envelope:

At contractor’s option - White Writing (20-lb.);

White Writing Envelope (20 or 24-lb.); or,

White Uncoated Text (50 or 60-lb.) ..... per 1,000 leaves .....\$ \_\_\_\_\_

**III. ADDITIONAL OPERATIONS:**

(a) Search and removal of specified records,

including before-and-after count and

encrypted file of suppressed records..... per 1,000 records .....\$ \_\_\_\_\_

(b) Search, identify, and suppress records

containing missing element fields,

including file of suppressed records..... per 1,000 records .....\$ \_\_\_\_\_

**IV. PREMIUM PAYMENTS:** Premium Payments, when authorized, will apply to all items except Item II. “PAPER.” Percentage increase will be added to all orders which require the Accelerated Schedule.

Percentage increase..... %

**POINT OF ENTRY FOR FIRST CLASS MAIL:**

All mailing will be made from the \_\_\_\_\_

Post Office located at Street Address \_\_\_\_\_,

City \_\_\_\_\_, State \_\_\_\_\_, Zip Code \_\_\_\_\_

**LOCATION OF STAGING AREA:**

City \_\_\_\_\_, State \_\_\_\_\_, Zip Code \_\_\_\_\_

\_\_\_\_\_  
Initials

**SHIPMENTS:** Shipments will be made from: City \_\_\_\_\_ State \_\_\_\_\_.

The city(ies) indicated above will be used for evaluation of transportation charges when shipment f.o.b. contractor's city is specified. If no shipping point is indicated above, it will be deemed that the bidder has selected the city and state shown below in the address block, and the bid will be evaluated and the contract awarded on that basis. If shipment is not made from evaluation point, the contractor will be responsible for any additional shipping costs incurred.

**DISCOUNTS:** Discounts are offered for payment as follows: \_\_\_\_\_ Percent \_\_\_\_\_ Calendar Days. See Article 12 "Discounts" of Solicitations Provisions in GPO Contract Terms (Publication 310.2).

**AMENDMENT(S):** Bidder hereby acknowledges amendment(s) number(ed) \_\_\_\_\_.

**BID ACCEPTANCE PERIOD:** In compliance with the above, the undersigned agree, if this bid is accepted within \_\_\_\_\_ calendar days (60 calendar days unless a different period is inserted by the bidder) from the date for receipt of bids, to furnish the specified items at the price set opposite each item, delivered at the designated point(s), in exact accordance with specifications. *Failure to provide a 60-day bid acceptance period may result in expiration of the bid prior to award.*

**BIDDER'S NAME AND SIGNATURE:** Unless specific written exception is taken, the bidder, by signing and submitting a bid, agrees with and accepts responsibility for all certifications and representations as required by the solicitation and GPO Contract Terms - Publication 310.2. When responding by email, fill out and return one copy of all pages in "SECTION 4. - SCHEDULE OF PRICES," including initialing/signing where indicated. Valid electronic signatures will be accepted in accordance with the Uniform Electronic Transactions Act, §2. Electronic signatures must be verifiable of the person authorized by the company to sign bids. *Failure to sign the signature block below may result in the bid being declared non-responsive.*

Bidder \_\_\_\_\_  
(Contractor's Name) (GPO Contractor's Code)

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(City - State - Zip Code)

By \_\_\_\_\_  
(Printed Name, Signature, and Title of Person Authorized to Sign this Bid) (Date)

\_\_\_\_\_  
(Person to be Contacted) (Telephone Number)

\_\_\_\_\_  
(Email) (Fax Number)

---

---

**THIS SECTION FOR GPO USE ONLY**

Certified by: \_\_\_\_\_ Date: \_\_\_\_\_ Contracting Officer: \_\_\_\_\_ Date: \_\_\_\_\_  
(Initials) (Initials)

---

---