



U.S. GOVERNMENT PUBLISHING OFFICE

Washington, DC

GENERAL TERMS, CONDITIONS, AND SPECIFICATIONS

For the Procurement of

***Data Capture of REMICs and CDO Information***

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

Internal Revenue Services (IRS)

Single Award

**TERM OF CONTRACT:** The term of this contract is for the period beginning February 1, 2021, and ending January 31, 2022, plus up to four (4) optional 12-month extension periods that may be added by the "OPTION TO EXTEND THE TERM OF THE CONTRACT" clause in SECTION 1 of this contract.

**BID OPENING:** Bid should be opened at 11:00 a.m., prevailing Washington, DC Time, on October 8, 2020 at the Government Publishing Office, Washington, DC. (Due to the COVID-19 pandemic, this will NOT be a public bid opening.)

**BID SUBMISSION:** Due to the COVID-19 pandemic, the Government Publishing Office, Washington, DC, will NOT be open to the public. Based on this, bidders must submit email bids for this solicitation to: [bidsapsc@gpo.gov](mailto:bidsapsc@gpo.gov). 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 11:00 a.m. on the bid opening date 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.

GPO has issued a new *Government Paper Specification Standards, No. 13*, dated September 2019. Prospective bidders should carefully read this publication as the applicable standards within become an integral part of this contract. The document is posted at <https://www.gpo.gov/how-to-work-with-us/vendors/forms-and-standards> along with a list of major revisions.

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

**NOTE:** A copy of the XML Schema Attachment is available upon request by contacting GPO, Cecilia Dominguez Castro at the number/email specified below. It is strongly encouraged that bidders obtain a copy of this Attachment prior to submitting a bid. Submitting a bid without reviewing all attachments is at the bidders' own risk.

For information of a technical nature, contact Cecilia Dominguez Castro on (202) 512-0307 or at [cdominguezcastro@gpo.gov](mailto:cdominguezcastro@gpo.gov).

## 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 Pub. 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:** Subcontracting is not permitted.

**GPO IMPRINT REQUIREMENTS:** The GPO imprint requirement, GPO Contract Terms, Supplemental Specification, No. 9 is waived.

**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) years as a result of, and including, any extension added under this clause. Further extension may be negotiated under the “EXTENSION OF CONTRACT TERM” clause. See also “ECONOMIC PRICE ADJUSTMENT” for authorized pricing adjustments(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 February 1, 2021 to January 31, 2022, 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 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 November 30, 2020, called the base index. The percentage change (plus or minus) of the 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 reimbursable postage or transportation costs and separately adjusted paper prices. Payment discounts shall be applied after the invoice price is adjusted.

**NONDISCLOSURE OF INFORMATION:** Neither the contractor nor any of its employees shall divulge nor release data or information developed or obtained during performance of this contract, except to authorize Government personnel with an established need-to-know or upon written approval of the Contracting Officer.

The contractor must ensure that documents are secured and handled to track chain of custody and ensure security.

Information furnished on this contract may contain Personally Identifiable Information (PII). It is the contractor's responsibility to properly safeguard PII from loss, theft or inadvertent disclosure and to immediately notify the Government of any loss of personally identifiable information.

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 numbers.
- 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).

**PREAWARD TEST:** The contractor being considered for award will be required to demonstrate the ability to produce the items required in these specifications by completing a preaward test. The Government reserves the right to waive the preaward test if there is other evidence that, in the opinion of the Contracting Officer, indicates that the contractor being considered for award has the capability to successfully produce the items required.

For the preaward test, test material(s) will be furnished via email, and will consist of raw Data Capture of REMICs and CDO Information.

Contractor must email test files within three (3) workdays of receipt of test material.

Contractor must submit digital deliverables, via email, to: [wi.pub.938@irs.gov](mailto:wi.pub.938@irs.gov), [David.W.Douglas@irs.gov](mailto:David.W.Douglas@irs.gov) and U.S. Government Publishing Office, at [apsdc@gpo.gov](mailto:apsdc@gpo.gov).

If pre-award test files are disapproved by the Government, the contractor may be permitted, at the option of the Government, additional time to correct defects and/or submit revised test files if so notified by the Contracting Officer. (The time allowed to provide additional test material may differ depending upon the nature of the defects noted and will be specified when notification is given.)

In the event the revised pre-award test files are disapproved by the Government, the contractor shall be deemed to have failed to comply with the applicable requirements of these specifications and may be a reason for a determination of non-responsibility.

Approval will be based upon fulfilling all of the requirements of the specifications within the time specified. A single deviation from contract specifications may result in declaring the contractor non-responsible.

Failure to deliver completed pre-award test files within the stated timeframe may disqualify the contractor from further consideration for award.

All operations necessary in the complete performance of this pre-award test shall be performed at the facilities in which the contract production will be performed.

No charges will be allowed for costs incurred in the performance of this pre-award test.

**SECURITY REQUIREMENTS:** These requirements apply to all contractor's facilities (i.e., multiple plants) used for production of data extraction.

During the performance of this contract, legal documents (including documentary and testimonial evidence and personally identifiable information (PII)) will be reproduced. Due to the sensitive nature of the documents furnished, all materials must be kept confidential. This material is not for public consumption and should be handled with extreme care.

The contractor shall not release or sell to any person any information or materials received from the Government under the contract; nor shall the contractor use the information or materials for any purpose other than that for which it was provided to the contractor under the terms of the contract.

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, unless otherwise specified.

**NOTE:** It is the contractor's responsibility to properly safeguard PII from loss, theft, or inadvertent disclosure and to immediately notify the Government of any loss of personally identifiable information. 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).

**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 (SBU) data must be adequately protected and secured and meet the required physical security minimum protection standards as defined in Publications 1075 and 4812. Unless otherwise indicated herein, all extra copies, materials, waste, etc., must be destroyed in accordance with IRS Publications 1075 (Rev. 8-2010) and 4812, Tax Information Security Guidelines for Federal, State, and Local Agencies.

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 1075/4812, 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 1075 and 4812. Tax Information Security Guidelines for Federal, State and Local Agencies and Entities (as revised) 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.
- (b) All IRS systems that handle or process Federal Tax Information or other Sensitive but Unclassified information, including 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.

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).

Contractors 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 3 or 4. 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. Authorized contractor employees shall apply, authenticate, and retrieve a digital certificate.
2. **Data Tracking and Accounting:** Contractors 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 contracted entity is a federal, state, or local agency and transmitted data contains FTI, these procedures shall meet the requirements of Publications 1075 and 4812.
3. **Acknowledgement:** The contractor is required to provide IRS with a separate acknowledgement of receipt of SBU information.
4. **Data Transfer Log File:** Contractors 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 is possible.
5. **Confirmation of Successful Data Transfer:** When a contractor receives a files from the IRS via email, the contractor shall check the file to see that it is intact and usable; the contractor shall also validate the record count provided.

6. ***Sensitive but Unclassified 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.

In the case of an SBU breach, the contractor shall contact the following offices within one (1) hour: the Computer Security Incident Response Center (CSIRC); Situation Awareness Management Center (SAMC) through the CSIRC/SAMC Incident Hotline at (866) 216-4809; the Government Publishing Office, APS DC at (202) 512-0307; and the IRS Representative, [Carl.M.Slater@irs.gov](mailto:Carl.M.Slater@irs.gov). 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.

7. ***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 1075 and 4812.
8. ***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.
9. ***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.
10. ***Safeguard Disclosure of Federal Taxpayer Information Data Transmitted Through the Secure Data Transfer:*** 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 the 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.
11. ***Encryption:*** Contractor shall ensure that all laptops being used for this contract use full disc encryption.
12. ***IT Compliance:*** All IT assets must be configured to ensure compliance with the NIST Security Content Automation Protocol (SCAP) located on the NIST web site.

### ***Protection of Confidential Information –***

Any attempts by Contractor personnel to gain access to any information resources not expressly authorized by the statement of work, other terms and conditions in this contract, or as approved in writing by the IRS, is strictly prohibited. In the event of violation of this provision, the IRS will take appropriate actions with regard to the contract and the individual(s) involved. - Contractor access will be terminated for unauthorized use.

- (a) The contractor shall restrict access to all information obtained from the IRS in the performance of this contract to those employees and officials who need it to perform the contract.
- (b) The contractor shall process all information obtained from the IRS in the performance of the contract under the immediate supervision and control of authorized personnel in a manner that will protect the confidentiality of the records and in such a way that the unauthorized persons cannot retrieve any such records.

- (c) The contractor shall inform all personnel with access to the confidential information obtained from the IRS in the performance of this contract of the confidential nature of the information and the safeguards required to protect this information from improper disclosure.
- (d) The contractor shall assure that each contractor employee with access to IRS work knows the prescribed rules of conduct and that each contractor employee is aware that he/she may be subject to criminal penalties for violations of the Privacy Act. Contractor employees will be required to sign the Contractor Personnel Security Certification form which will be furnished at time of certification. A copy of this signed form must be forwarded to the IRS, attention: Carl Slater to [Carl.M.Slater@irs.gov](mailto:Carl.M.Slater@irs.gov), before an employee is allowed to perform on this contract.
- (e) All confidential information obtained from the IRS for use in the performance of this contract shall, at all times, be stored in an area that is physically safe from unauthorized access. All contractor employees shall either be literate in English or have a translator available at all times who can read, speak, and understand the language in order to ensure all operational, security, and contract requirements are met. The contractor shall ensure communications are provided at a level such that employees can understand instructions and converse with the customer.
- (f) Work areas for the production of IRS work shall be in dedicated areas that are roped or taped off with access to only those employees working on IRS work. Signs shall be posted that only assigned employees may enter. All phases of work will be staged in one main area for each process and roped off for security. All work areas will be open for IRS representatives at all times.
- (g) At least one supervisory employee must be permanently assigned to the secured areas to visually observe at all times the printing, imaging, binding, construction, inserting, storing, shipping, and destruction of any spoiled materials.

**SENSITIVE BUT UNCLASSIFIED (SBU) SYSTEMS OR INFORMATION:**

- (a) In addition to complying with any functional and technical security requirements set forth in the schedule and elsewhere in the contract, the contractor shall request that the Government initiate personnel screening checks and provide signed user nondisclosure agreements, as required by this clause, for each contractor employee requiring staff-like access, i.e., unescorted or unsupervised physical access or electronic access, to the following limited or controlled areas, systems, programs, and data: IRS facilities, information systems, security items and products, and sensitive but unclassified information. Examples of electronic access would include the ability to access records by a system or security administrator.
- (b) The contractor shall submit a properly completed set of investigative request processing forms for each such employee in compliance with instructions to be furnished to the IRS, within 24 hours of certification.
- (c) Depending upon the nature of the type of investigation necessary, it may take a period up to 11 months to complete complex personnel screening investigations. At the discretion of the Government, background screening may not be required for employees with recent or current favorable Federal Government investigations.

*Due to the COVID-19 pandemic, the screenings may be expedited to allow contractor employees to begin performance on this contract, but follow-up information may be required during the term of the contract.*

- (d) To verify the acceptability of a non-IRS, favorable investigation, the contractor shall submit the forms or information needed, according to instructions furnished by the IRS.

- (e) The contractor shall ensure that each contractor employee requiring access executes any nondisclosure agreements required by the Government prior to gaining staff-like access. The contractor shall provide signed copies of the agreements to the IRS Representative for inclusion in the employee's security file. Unauthorized access is a violation of law and may be punishable under the provisions of Title 5 U.S.C. 552a, Executive Order 12356; Section 7211 of Title 5, United States Code (governing disclosures to Congress); Section 1034 of Title 10, United States Code, as amended by the Military Whistleblower Protection Act (governing disclosure to Congress by members of the military); Section 2302(b)(8) of Title 5, United States Code, as amended by the Whistleblower Protection Act (governing disclosures of illegality, waste, fraud, abuse or public health or safety threats); the Intelligence Identities Protection Act of 1982 (50 U.S.C. 421 et seq.)(governing disclosures that could expose confidential Government agents); and the statutes which protect against disclosure that may compromise the national security, including Sections 641, 793, 794, 798, and 952 of Title 18, United States Code, and Section 4(b) of the Subversive Activities Act of 1950 (50 U.S.C. Section 783(b)), and other applicable statutes.
- (f) The contractor shall immediately notify the Contracting Officer and the IRS Representative of the termination, resignation, or reassignment of any authorized personnel under the contract. Further, the contractor shall include the steps taken to ensure continued performance in accordance with the contract. Replacement personnel or new hires must have qualifications that are equal to or higher than the qualifications of the person(s) to be replaced.

The contractor may contact [Carl.M.Slater@irs.gov](mailto:Carl.M.Slater@irs.gov) regarding questions concerning requirements for a security clearance. The requirements include, but are not limited to, financial history of the contractor's firm and on-site visit(s) by the IRS security personnel. The IRS will send the Risk Assessment Checklist to the contractor upon certification of contract.

**PERSONNEL SECURITY AND ANNUAL TRAINING REQUIREMENTS:** 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.

- 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.

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 IRS shall bear the cost of conducting a security screening for contractor employees requiring one.
- The Government will provide electronic copies of the required forms.
- Any costs for fingerprinting will be borne by the contractor.

Contractor personnel requiring investigation will not be allowed staff-like access to IRS data until approved by the IRS National Background Investigation Center (NBIC).

Other employees will be screened on an “as needed” basis. All employees will receive a moderate level security clearance initially, which may be raised, as applicable, if deemed necessary by the IRS at any time during the contract.

The contractor must ensure that all contractor and any subcontractor (if applicable) employees who require staff-like access to IRS information or information systems (where these are located at contractor managed facilities using contractor managed assets), regardless of their physical location, complete the required Privacy Training and Security Awareness Training prior to being granted access to SBU data. The IRS will forward training material upon certification of the contract.

Contractor must return training certification to IRS within 24 hours of receipt to [Carl.M.Slater@irs.gov](mailto:Carl.M.Slater@irs.gov).

**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 envelope contains IRS statements for more than one individual.

**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.

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 method that guarantees complete protection against access and in accordance with the level of security designated by the agency.

**PREAWARD SURVEY:** In order to determine the responsibility of the prime contractor, the Government reserves the right to conduct an on-site preaward survey at the contractor’s facility or to require other evidence of technical, production, managerial, financial, and similar abilities to perform, prior to the award of a contract. As part of the financial determination, the contractor in line for award 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)

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.

**NOTE:** The Preaward Survey will include a review of all contractor's personnel involved, along with their specific functions.

**QUALITY SYSTEMS PLANS:** In conjunction with the "POSTAWARD CONFERENCE", the contractor shall submit a PDF of the Quality Systems Plans that will be used by the contractor, as specified herein. The plans shall be submitted to the Internal Revenue Service to [Carl.M.Slater@irs.gov](mailto:Carl.M.Slater@irs.gov), [David.W.Douglas@irs.gov](mailto:David.W.Douglas@irs.gov) and to the Government Publishing Office to [apsdc@gpo.gov](mailto:apsdc@gpo.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 start-up 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.

**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.

**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 contractor quality control methods, quality systems, and quality plans in a formal review of the previously approved written plan. This audit would require the contractor to plan, in advance, all quality related functions which would be required to complete the contract. This procedure will be mandatory for all contractors doing IRS Tax Notice mail-out work for the first time.

**QUALITY CONTROL PLANS:** The contractor shall submit, in writing, to the Contracting Officer within three (3) calendar days of Government's request, a detailed plan of its Quality Control Plan. The workday after notification to submit will be the first day of the schedule.

The proposed plan is subject to review and approval by the Government, and award will not be made prior to approval of the same. The plan shall contain, at a minimum, how, when, where, and by whom, the process controls and inspections will be performed.

The contractor shall be required to correct each defect or error found during the inspection(s) of work either in process or already completed.

**SECURITY CONTROL PLANS:** The contractor shall operate and maintain an effective security systems whereby materials used to perform the contract are manufactured and/or stored (e.g, while awaiting distribution or disposal) so as to ensure against theft and/or the unauthorized possession of the materials. Contractor is cautioned that Government provided information/materials shall not be used for non-government business. Specifically, Government information shall not be used for the benefit of a third party.

The contractor must provide a secure area(s) dedicated to the processing and storage of materials. Secure work areas must be under camera surveillance, with access limited to only those employees involved in the production of this contract. Signs must be posted that only assigned employees may enter. It is prohibited for cameras and cell phones to be in the work areas of the production.

At least one supervisory employee must be permanently assigned to the secured areas to visually observe, at all times, the production of work and the destruction of any materials.

The Government retains the right to conduct on-site security reviews at any time during the term of the contract.

**THESE PROPOSED PLANS ARE SUBJECT TO REVIEW AND APPROVAL BY THE GOVERNMENT, AND AWARD WILL NOT BE MADE PRIOR TO APPROVAL OF THE SAME. THE GOVERNMENT RESERVES THE RIGHT TO WAIVE ANY OR ALL OF THESE PLANS.**

The contractor shall present, in writing, to the Contracting Officer within three (3) workdays of being notified to do so by the Contracting Officer or his/her representative, detailed plans for the following activities. The workday after notification to submit will be the first day of the schedule.

The Security Control Plans shall provide in detail, at a minimum:

- How all accountable materials will be handled throughout all phases of production. (See "TRACKING WORK IN PROGRESS" specified in SECTION 2.)
- How all furnished data will be stored and protected.
- How the disposal of waste materials will be handled.
- How all applicable Government-mandated security/privacy/rules and regulations, as cited in this contract, shall be adhered to by the contractor.

Part of the Security Control Plan shall include a floor plan detailing the area(s) to be used, showing existing walls, equipment to be used, and the processing and storage locations.

*Option Years:* For each option year that may be exercised, the contractor will be required to re-submit, in writing, the above plans detailing any changes and/or revisions that may have occurred. The contractor should be prepared to submit these plans to GPO within five (5) workdays of notification of the option year being exercised.

If there are no changes/revisions, the contractor will be required to submit to the Contracting Officer a statement confirming that the current plans are still in effect.

**PRODUCTION PLANS:** As part of the preaward survey, the contractor shall present, in writing, to the Contracting Officer within two (2) workdays (see Attachment A) 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 [Carl.M.Slater@irs.gov](mailto:Carl.M.Slater@irs.gov) and [David.W.Douglas@irs.gov](mailto:David.W.Douglas@irs.gov).

These proposed plans are subject to review and approval by the Government. 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 taxpayer information
- 2) Scheduled start-up 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

**PREPRODUCTION TELECONFERENCE CALL:** A preproduction teleconference call will be held within two (2) workdays of certification (see Attachment A). The purpose of the conference will be to discuss and review all aspects of the contractor's internal and external operations required to complete this contract. Attending this meeting will be representatives from the Internal Revenue Service the Government Publishing Office. The IRS Cybersecurity Team will arrange a preliminary call for a contract security site assessment. The assessment will include Facilities Management Security Services FMSS (Physical Security) and Information Technology Cybersecurity, Security Risk Management, Security Controls Testing & Evaluation, Contract Security Assessment.

The estimated time for the assessment is 3 full days unless IRS indicate otherwise.

The contractor will conduct this preproduction conference call during which the production plans will be discussed and the quality systems plans will be reviewed in depth.

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

**POSTAWARD CONFERENCE:** Unless waived by the Contracting Officer, the total requirements of the job as indicated in these specifications will be reviewed by Government representatives with the contractor's representatives at the U.S. Government Publishing Office, Washington, DC, immediately after award. At Government's option, this may be held via teleconference.

**NOTE:** Person(s) that the contractor deems necessary for the successful implementation of the contract must be in attendance.

*Option years:* For each option year that may be exercised, the Government's representatives may request a meeting with the contractor's representatives to be held at the contractor's facility to discuss the requirements of that contract year's jobs.

**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 February 1, 2021 through January 31, 2022 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.

**REQUIREMENTS:** This is a requirements contract for the items and the period specified herein. Delivery of items or performance of work shall be made only as authorized by orders issued under 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 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, requirements above 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 within the time specified in the order, and the rights and obligations of the contractor 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 because of urgency prior to the earliest date that shipment/delivery may be specified under this contract, and if the contractor will not accept an order providing for the accelerated delivery, the Government may procure this requirement from another source.

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

Subject to any limitations elsewhere in this contract, the contractor shall furnish to the Government all items set forth herein which are called for by print orders issued under the "ORDERING" clause of this contract.

**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.

**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 before 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.

**PAYMENT:** Contractor's billing invoices must be approved by the ordering agency before submitting to GPO for payment. Immediately upon completion of each order, the contractor shall submit an itemized statement of billing to Internal Revenue Services (IRS) for verification, approval, and signature. The contractor must email their billing invoice and all necessary documentation to [David.W.Douglas@irs.gov](mailto:David.W.Douglas@irs.gov).

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

Submitting 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 receiving payment. 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>.

**CONTRACTOR MUST NOT SUBMIT COPY OF PII AND/OR SBU PRODUCTS WITH INVOICE FOR PAYMENT.**

Contractor is expected to submit invoices within 30 calendar days of completion of distribution for each print order.

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

## SECTION 2. – SPECIFICATIONS

**SCOPE:** These specifications cover the capturing of data; directory style formatting; XML (Extensible Markup Language) tagging, scanning, and delivery of the final product.

**TITLE:** Data Capture of REMICs and CDO Information.

**FREQUENCY OF ORDERS:** Four (4) orders per year.

Contractor will start receiving Form 8811s monthly, from Ogden Service Center, but will process four (4) orders per year. Contractor must not start production of any job prior to receipt of the individual print order (GPO Form 2511).

**QUANTITY:** Approximately 200 to 600 individual IRS Form 8811's from which contractor must capture the data specified. (See Attachment A).

**EXHIBITS:** The attachment pages are shown to give specific information to assist the contractor in bidding and carrying out the contract.

**GOVERNMENT TO FURNISH:** Manuscript in the form of filled-in IRS Form 8811's, "Information Return for Real Estate, Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations CDO".

**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.

**LIABILITY OF GOVERNMENT OWNED PROPERTY:** Contractor will be held responsible for replacing lost or damaged Government property, whether in the performance of the contract or in transit during pickup and/or return of such furnished property to the Government.

**DATA CAPTURE:** The contractor is to take information from the Government furnished IRS Form 8811 and put it into an address, XML style format (see Attachment B). Information to be keyboarded is contained on lines 1, 4, 5, 6, 7, and 8 of IRS Form 8811. This will remain constant on all forms. These items make up one record. Each record will be entered on one line. The only hard carriage return will be between records.

Contractor shall place Form 8811s into logical sequence, directory style formatting; XML (Extensible Markup Language) tagging, scanning, and delivery of the final product via email to; [wi.pub.938@irs.gov](mailto:wi.pub.938@irs.gov) (See Table below).

The contractor is to put this information into a directory style format in the following order:

Line number from Form 8811	Description from Form 8811
1	REMIC name. In the past, this line has not exceeded 115 characters. If numbers appear before the name, they should be placed after the name. If "the" appears first, it should be dropped.
4	The person whom the public should contact.
5	The address of the person to contact. If there is no entry on this line, use the address from line three. An address style in a directory format should be used (see Attachment C).

6	The telephone number of the person to contact. If there is no entry on this line, the field is to be left blank.
7	The Class(es) and associated CUSIP number(s). Generally, an attachment contains this information. Occasionally, there is other information listed here, however, only the Class(es) and CUSIP number(s) are input. (See Attachment A-2).
8	The startup or issue date in the following format: MM/DD/YYYY

After entering the information, the contractor will:

- a) Sort the file alphabetically and then numerically, using the entire name field;
- b) Tag the file with appropriate XML tags (approximately 7 or 8); and
- c) Proofread the information against the IRS Form 8811.

The file(s) must be parsed by contractor against an IRS furnished Document Type Definition (DTD) (see attached Tips Schema).

The contractor shall be required to supply the Government with a tagged XML file in UTF8 and a PDF proofreader review copy format (See Attachment D) via email to [wi.pub.938@irs.gov](mailto:wi.pub.938@irs.gov). Additionally, the contractor shall furnish a paper file printout (single-side, 8-1/2 x 11) of the proofreader copy.

XML tagging will be covered at the postaward conference.

Contractor will be required to electronically scan and capture all hard copies.

Contractor is to retain data files from each order in their system so that the following order(s) may be added on to the previous one. No deleting, sorting, or merging will be required. By adding each quarter's input, the contractor, at the completion of each order, will be able to supply a complete file of all orders placed to date. (i.e. when a person accesses the IRS web site sometime in the fourth quarter's, they will find the first quarter's listing, followed by the second quarter's listing, followed by the third quarter's listing, etc.)

**PACKING:** Pack suitable in shipping envelope or container not to exceed 45 pounds when fully packed.

Paper print out, hard copy of electronic PDFs, shall be wrapped in one package or inserted in a Kraft envelope. Package contents shall be protected by cardboard or other means to guarantee safe delivery.

All shipments which fill less than a shipping container must be packaged with materials of sufficient strength and durability and in such a manner which will guarantee that the product will not be damaged and the package will not open nor split when processing and handling for delivery.

**LABELING AND MARKING:** Contractor to download the "Labeling and Marking Specifications" form (GPO Form 905, R. 7-15) from [www.gpo.gov](http://www.gpo.gov), fill in appropriate blanks, and attach to shipping bags or shipping containers.

Label must clearly show GPO program number, jacket number, and print order number.

**DISTRIBUTION:**

*Distribution #1:* Deliver f.o.b. destination via traceable means, all Form 8811s received from Ogden Service Center, the paper print out and hard copy of electronic PDF's to Internal Revenue Services (IRS) 1111 Constitution Avenue Room 6236, NW, Washington, DC 20224.

The contractor must arrange all processed hard copies of Form 8811s in alphabetical, then numerical order (matching sequence of electronic PDF), prior to mailing those hard copies. If the contractor receives any "Revised, Amended and Deleted" Form 8811s, they should batch separately and mail along with processed hard copies.

Contractor must remove all the "Revised", and "Amended" Form 8811s (see Exhibits 1, 2, and 3) from the Ogden package of Form 8811s received each month and batch separately for mailing.

NOTE: these "Revised", and "Amended" form 8811s are not to be scanned or XML tagged.

*Distribution #2:* Deliver electronic XML and PDF files via email to: [wi.pub.938@irs.gov](mailto:wi.pub.938@irs.gov).

Upon completion of each order, the contractor must notify the ordering agency (on the same day the order mails) via email to the address indicated on the print order. The subject line of the email shall be "Distribution Notice for Program 382-S, Print Order XXXXX, Jacket Number XXX-XXX." The notice must provide all applicable tracking numbers, mailing type, and title of the product.

Upon completion of each order, the contractor must return all furnished materials and provide one copy of the final product to the Internal Revenue Services (IRS), 1111 Constitution Avenue Room 6236, NW, Washington, DC 20224.

All expenses incidental to the pickup and return of furnished materials, the submission of construction PDF soft proof, and furnished sample copies 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). The print order will be emailed to the contractor for four (4) orders per year.

**NOTE:** The Form 8811s will be emailed to the contractor monthly from Ogden Service Center, and at the end of each quarter via email from [wi.pub.938@irs.gov](mailto:wi.pub.938@irs.gov). Contractor must combine both Form 8811 batches in alphabetical, then numerical order, prior to emailing electronic files to [wi.pub.938@irs.gov](mailto:wi.pub.938@irs.gov).

Contractor must ensure all Form 8811s received marked "Ogden" are date stamped, to keep the Form 8811s in the correct quarter.

Contractor must sort out and remove all the "Revised, Amended, Voids and Deleted" Form 8811s (See Exhibits 1, 2, and 3) out of the entire batch of IRS Form 8811s that are received, clearly indicating the "Revised, Amended, Voids and Deleted" Form 8811s that are received are not to be scanned or XML tagged.

Contractor will return these via email to [wi.pub.938@irs.gov](mailto:wi.pub.938@irs.gov), as shown in Distribution # 1 after sorting, along with the other IRS Form 8811s paper print out hard copies. Upon receipt, the Agency will input these Form 8811s into the "Amended" listing section from the specified quarter.

Contractor must ensure correct schema is used when creating XML file to alleviate "REMSECT" errors.

No definite schedule for delivery, of material can be predetermined at this time. Orders are placed approximately every three (3) months. The schedule begins the workday after notification of the availability of print order and furnished material; the workday after notification will be the first workday of the schedule.

Contractor must complete production and distribution of digital input material; paper printout of digital contents; and Government furnished materials, within 12 workdays after notification of the availability of print order and furnished material.

The ship/deliver date indicated on the print order is the date products ordered for delivery f.o.b. destination must be delivered to the destination specified.

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 is to notify the U.S. Government Publishing Offices of the date of shipment or delivery. Upon completion of each order, contractor must contact the Shared Support Services Compliance Section via email at [compliance@gpo.gov](mailto:compliance@gpo.gov); via telephone at (202) 512-0520; or via facsimile at (202) 512-1364. Personnel receiving email, call or facsimile will be unable to respond to questions of a technical nature or to transfer any inquires.

**TRACKING WORK IN PROGRESS:** The contractor shall employ a means to monitor and track all documents through the workflow process. The methodology utilized is at the contractor's discretion; however, whatever means is utilized, it must enable constant tracking of all documents submitted to the contractor by the IRS under this contract, beginning with recording the inventory invoice signed by the contractor's employee acknowledging receipt of the source documents when the work is turned over to the contractor's employees by the IRS representative(s). Additionally, the document tracking system must be sufficiently sophisticated to provide constant visibility of the location and progress of any/all documents in-process at any time throughout the process enabling immediate identification and retrieval of any document no matter where it may be in the process. The tracking process employed by the contractor must be revealed to and approved by the IRS, in conjunction with the Security Control Plans required in SECTION 1.

### **SECTION 3. - DETERMINATION OF AWARD**

The Government will determine the lowest bid by applying the prices offered 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.

*The Determination of Award estimates specified below are based on historical data; however, due to the current global Pandemic, the contractor is put on notice that the estimated amounts of work anticipated on this contract may be significantly impacted during the first period of performance.*

The following item designations correspond to those listed in the "SCHEDULE OF PRICES."

I. (a) 1,801

(b) 3,492

**SECTION 4. - SCHEDULE OF PRICES**

Bids offered are f.o.b. destination.

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.

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

**I. DATA CAPTURE:** The prices offered must be all inclusive and must include the cost of all materials and operations required (keyboarding data; formatting; tagging; proof reading; CD and paper printout; wrapping/packing, and, delivery) in accordance with the terms of the specifications.

(a) Each Government furnished form .....per page..... \$ \_\_\_\_\_

(b) Scanning .....per scanned side..... \$ \_\_\_\_\_

\_\_\_\_\_  
(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 agrees, 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 the expiration of the bid before award.

**BIDDER'S NAME AND SIGNATURE:** Unless a 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 per 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)

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**THIS SECTION FOR GPO USE ONLY**

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

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# ATTACHMENT A

Form **8811**  
(Rev. August 2013)  
Department of the Treasury  
Internal Revenue Service

## Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations

OMB No. 1545-1099

► Information about Form 8811 and its instructions is at [www.irs.gov/form8811](http://www.irs.gov/form8811).

**Caution.** A Financial Asset Securitization Investment Trust (FASIT) should only file this form if it is amending or voiding a previously filed Form 8811. See **When To File**.

Check below to indicate type of filer (see **Who Must File**):

- REMIC  
 Issuer of collateralized debt obligation (CDO)

<b>1</b> Name of REMIC or issuer of CDO <u>XYZ REMIC Trust 2019-001</u>	<b>2</b> Employer identification number <u>12-3456789</u>
--	--

<b>3</b> Address (see instructions) <u>U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000</u>	<b>5</b> Telephone number of representative (optional) <u>(555) 678-1234</u>
--	---

<b>4</b> Name and title of the representative to be contacted by the public (see instructions) <u>John Doe Vice President, Stock Option Corporation</u>	<b>6</b> Address of the representative to be contacted by the public (if different from REMIC's or issuer's)
--	--

<b>7</b> CUSIP number(s) (see instructions) <u>Same</u>	<b>8</b> Startup day or issue date (mm/dd/yyyy) <u>07/25/2019</u>
--	--

<b>9</b> Name and title of the representative to be contacted by the IRS (see instructions) <u>John Doe Vice President, Stock Option Corporation</u>	<b>10</b> Telephone number of representative <u>(555) 678-1234</u>
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<b>11</b> Address of the representative to be contacted by the IRS <u>U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000</u>
---

**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature (see instructions)	Date	Vice President Title
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### General Instructions

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

### Future Developments

For the latest information about developments related to Form 8811 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8811](http://www.irs.gov/form8811).

### What's New

There is a new filing address for Form 8811. See *Where To File*, later.

### Purpose of Form

A REMIC or issuer of a CDO (defined in Regulations section 1.6049-7(d)(2)) uses Form 8811 to provide the information required by Regulations section 1.6049-7(b)(1)(ii) to be published in the directory of REMICs and issuers of CDOs, Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs)).

### Who Must File

Form 8811 must be filed by entities that elect to be treated as a REMIC and by issuers of CDOs.

### When To File

File Form 8811 no later than 30 days after the startup day of the REMIC or issue date of the CDO.

The REMIC or issuer of a CDO must file a new Form 8811 within 30 days after the change of any of the information provided on a previously filed Form 8111.

When completing a new Form 8811 for this purpose, write the word "AMENDED" across the top of the form. If the issuer is a FASIT, and the information being amended does not appear on the current version of the form, prepare a separate statement detailing the information that is being changed. File the amended Form 8811, a copy of the original Form 8811 (with the word "COPY" written across the top of the form), and the separate statement (if required).

If the REMIC or another issuer ceases to have interests outstanding, file a copy of the original Form 8811 with the word "VOID" written across the form.

The IRS lists any changes or voided issues in Pub. 938.

### Use and Availability of Information on This Form

The information on line 1 and lines 3 through 8 will be published in Pub. 938.

Pub. 938 is only available on the Internet. To get Pub. 938, visit [IRS.gov](http://IRS.gov).

### Where To File

Send Form 8811 to:  
Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0209

### Signatures

**REMIC with a startup day after November 9, 1988.** For a REMIC with a startup day after November 9, 1988, Form 8811 must be signed by a person who could sign the return of the entity in the absence of the REMIC election.

Thus, the return of a REMIC that is a corporation or trust must be signed by a corporate officer or a trustee, respectively. For REMICs that consist of segregated pools of assets, the return must be signed by a person who could sign the return of the entity that owns the assets of the REMIC under applicable state law.

**REMIC with a startup day before November 10, 1988.** A REMIC with a startup day before November 10, 1988, may elect to apply the rules applicable to REMICs with a startup day after November 9, 1988. Otherwise, Form 8811 must be signed by a residual interest holder or, as provided in section 6903, by a fiduciary who is acting for the REMIC and who has given adequate notice as prescribed in Regulations section 301.6903-1(b). The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

**Issuer of a CDO.** Form 8811 must be signed by a person who could sign the return of the issuer of the CDO.

## Specific Instructions

### Line 3

Enter the number, street, room or suite number (or P.O. box number), city or town, state, and zip code. You may enter a website address **only** if the address takes you directly to a webpage that contains all the address information specified in the prior sentence.

### Lines 4, 5, and 6

Enter the name, title, and either the address or the address and telephone number of the official or representative designated by the REMIC or issuer of

the CDO to provide information necessary to figure the amount of interest and original issue discount (OID) that the holder is required to report on the appropriate tax return. You may enter a website address in line 6 **only** if the address takes you directly to a webpage that contains all the address information specified in the instructions for line 3.

**Note.** Do not complete line 6 if the entry would be the same address that was entered in line 3.

### Line 7

Enter the Committee on Uniform Security Identification Procedure (CUSIP) number assigned to each class of REMIC regular interest or to each CDO.

### Line 8

The startup day is the day on which the REMIC issued all of its regular and residual interests. However, a sponsor may contribute property to a REMIC in exchange for regular and residual interests over any period of 10 consecutive days and the REMIC may designate any one of those 10 days as the startup day. The day so designated is then the startup day, and all interests are treated as issued on that day. For non-REMIC debt obligations, the issue date is defined in section 1275(a)(2).

### Lines 9, 10, and 11

Enter the name and title, address, and telephone number of the official or representative of the REMIC or issuer of the CDO whom the IRS may contact with questions concerning this form. This information will not appear in Pub. 938.

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the internal revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 3 hr., 6 min.

**Learning about the law or the form** . . . . . 35 min.

**Preparing, copying, assembling, and sending the form to the IRS** . . . . . 40 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to:

Internal Revenue Service  
Tax Forms and Publications  
SE:W:CAR:MP:TFP  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

## Attachment A-2

### Sample Attachment to Form 8811

#### Attachment to Form 8811 XYZ Remic Trust 2019-001

<u>Class</u>	<u>CUSIP</u>
1-A-1	059472AAB
1-A-2	059472AB6
AE	38377UK64
SB	38377UL63
R	N/A

## **Attachment B**

### **Sample Format for Form 8811 Information**

**XYZ Remic Trust 2019-001  
John Doe, Vice President  
U.S. Bank, N.A.  
2624 Ransom Drive  
Anywhere, MD 21000**

**Tel: (555) 678-1234**

**CUSIP: Class 1-A-1: 059472\*AAB; Class 1-A-2: 05972\*AB6; Class AE:  
38377U\*K64; Class SB: 38377U\*L63; Class R: N/A**

**Startup/Issue Date: 07/25/2019**

# Attachment C (1 of 2)

## Directory of REMICs and Other CDOs for Fourth Quarter 2019

### Ajax Mortgage Loan Trust 2019-B

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045  
Tel: (410) 884-2000  
CUSIP: Class A: 00970F\*AA0  
Startup/Issue Date: 03/29/2019

### Ajax Mortgage Loan Trust Mortgage-Backed Notes, Series 2019-D

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045  
Tel: (410) 884-2000  
CUSIP: Class A-1: 00968F\*AA4;  
Class A-2: 00968F\*AB2; Class  
A-3: 00968F\*AC0; Class B-1:  
00968F\*AE6; Class B-2:  
00968F\*AF3; Class B-3:  
00968F\*AG1; Class M-1:  
00968F\*AD8; Class XS:  
00968F\*AH9  
Startup/Issue Date: 07/26/2019

### Angel Oak Mortgage Trust 2019-4 Lower-Tier REMIC

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110  
Tel: 617-603-6449  
CUSIP: Class A-1: 03463U\*AA5;  
Class A-2: 03463U\*AB3; Class  
A-3: 03463U\*AC1; Class M-1:  
03463U\*AD9; Class B-1:  
03463U\*AE7; Class B-2:  
03463U\*AF4; Class B-3:  
03463U\*AG2; Class A-IO-S:  
03463U\*AK3; Class XS:  
03463U\*AJ6; Class R:  
03463U\*AL1; Class LT-R: NA  
Startup/Issue Date: 08/02/2019

### Angel Oak Mortgage Trust 2019-4 Middle-Tier REMIC

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110  
Tel: 617-603-6449  
CUSIP: Class A-1: 03463U\*AA5;  
Class A-2: 03463U\*AB3; Class  
A-3: 03463U\*AC1; Class M-1:  
03463U\*AD9; Class B-1:  
03463U\*AE7; Class B-2:  
03463U\*AF4; Class B-3:  
03463U\*AG2; Class A-IO-S:  
03463U\*AK3; Class XS:

03463U\*AJ6; Class R:  
03463U\*AL1; Class LT-R: NA  
Startup/Issue Date: 08/02/2019

### Angel Oak Mortgage Trust 2019-4 Upper-Tier REMIC

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110  
Tel: 617-603-6449  
CUSIP: Class A-1: 03463U\*AA5;  
Class A-2: 03463U\*AB3; Class  
A-3: 03463U\*AC1; Class M-1:  
03463U\*AD9; Class B-1:  
03463U\*AE7; Class B-2:  
03463U\*AF4; Class B-3:  
03463U\*AG2; Class A-IO-S:  
03463U\*AK3; Class XS:  
03463U\*AJ6; Class R:  
03463U\*AL1; Class LT-R: NA  
Startup/Issue Date: 08/02/2019

### Banc of California Multifamily Housing Mortgage Loan Tr 2019-Q010 Loan Grp A-PT1 L-T REMIC

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110  
Tel: 617-603-6449  
CUSIP: Class A-PT1:  
05991E\*AB5; Class A-PT2:  
05991E\*AD1; Class A-PT3:  
05991E\*AF6; Class X-PT2:  
05991E\*AH2; Class S-PT3:  
05991E\*AK5; Class R:  
05991E\*AL3  
Startup/Issue Date: 08/01/2019

### Banc of California Multifamily Housing Mortgage Loan Tr 2019-Q010 Loan Grp A-PT2 L-T REMIC

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110  
Tel: 617-603-6449  
CUSIP: Class A-PT1:  
05991E\*AB5; Class A-PT2:  
05991E\*AD1; Class A-PT3:  
05991E\*AF6; Class X-PT2:  
05991E\*AH2; Class S-PT3:  
05991E\*AK5; Class R:  
05991E\*AL3  
Startup/Issue Date: 08/01/2019

### Banc of California Multifamily Housing Mortgage Loan Tr 2019-Q010 Loan Grp A-PT3 L-T REMIC

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110  
Tel: 617-603-6449  
CUSIP: Class A-PT1:  
05991E\*AB5; Class A-PT2:  
05991E\*AD1; Class A-PT3:  
05991E\*AF6; Class X-PT2:  
05991E\*AH2; Class S-PT3:  
05991E\*AK5; Class R:  
05991E\*AL3  
Startup/Issue Date: 08/01/2019

### Banc of California Multifamily Housing Mortgage Loan Tr 2019-Q010 Upper-Tier REMIC

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110  
Tel: 617-603-6449  
CUSIP: Class A-PT1:  
05991E\*AB5; Class A-PT2:  
05991E\*AD1; Class A-PT3:  
05991E\*AF6; Class X-PT2:  
05991E\*AH2; Class S-PT3:  
05991E\*AK5; Class R:  
05991E\*AL3  
Startup/Issue Date: 08/01/2019

### Bank 2019-BNK17 Comm Mtg P/T Certs, Series 2019-BNK17 Upper-Tier REMIC

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045  
Tel: (410) 884-2000  
CUSIP: Class A-1: 065403\*AY3;  
Class A-2: 065403\*AZ0; Class  
A-SB: 065403\*BA4; Class A-3:  
065403\*BB2; Class A-4:  
065403\*BC0; Class X-A:  
065403\*BD8; Class X-B:  
065403\*BE6; Class A-S:  
065403\*BF3; Class B:  
065403\*BG1; Class C:  
065403\*BH9; Class X-D:  
065403\*AA5; Class X-F:  
065403\*AC1; Class X-G:  
065403\*AE7; Class X-H:  
065403\*AG2; Class X-C:  
065403\*BJ5; Class D:  
065403\*AJ6; Class E:  
065403\*AL1; Class F:  
065403\*AN7; Class G:  
065403\*AQ0; Class H:  
065403\*AS6; Class RR Interest:  
BCC2J5\*PI8  
Startup/Issue Date: 04/04/2019

### Bank 2019-BNK18, Comm Mtg PT Certs, Series 2019-BNK18 Upper-Tier REMIC

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045  
Tel: (410) 884-2000  
CUSIP: Class A-1: 065402\*AY5;  
Class A-2: 065402\*AZ2; Class  
A-SB: 065402\*BA6; Class A-3:  
065402\*BB4; Class A-4:  
065402\*BC2; Class X-A:  
065402\*BD0; Class X-B:  
065402\*BE8; Class A-S:  
065402\*BF5; Class B:  
065402\*BG3; Class C:  
065402\*BH1; Class X-D:  
065402\*AA7; Class X-F:  
065402\*AC3; Class X-G:  
065402\*AE9; Class X-H:  
065402\*AG4; Class D:  
065402\*AJ8; Class E:  
065402\*AL3; Class F:  
065402\*AN9; Class G:  
065402\*AQ2; Class H:  
065402\*AS8; Class RR  
INTEREST: BCC2JT\*3W9  
Startup/Issue Date: 05/31/2019

### Bank 2019-BNK19, Comm Mtg PT Certs, Series 2019-BNK19 Upper-Tier REMIC

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045  
Tel: (410) 884-2000  
CUSIP: Class A1: 06540W\*BA0;  
Class A-SB: 06540W\*BB8; Class  
A2: 06540W\*BC6; Class A3:  
06540W\*BD4; Class XA:  
06540W\*BH5; Class XB:  
06540W\*BJ1; Class AS:  
06540W\*BE2; Class B:  
06540W\*BF9; Class C:  
06540W\*BG7; Class X-D:  
06540W\*AA1; Class X-FG:  
06540W\*AC7; Class X-H:  
06540W\*AE3; Class X-J:  
06540W\*AG8; Class D:  
06540W\*AJ2; Class E:  
06540W\*AL7; Class F:  
06540W\*AN3; Class G:  
06540W\*AQ6; Class H:  
06540W\*AS2; Class J:  
06540W\*AU7; Class RR Interest:  
BCC2KM\*YY4  
Startup/Issue Date: 08/08/2019

# Attachment C (2 of 2)

## **Verus Securitization Trust 2019-INV2 Upper-Tier REMIC**

VALERIE DELGADO  
388 GREENWICH ST  
NEW YORK, NY 10013

Tel: 714-845-4102

CUSIP: Class A1 (144A):  
92537H\*AA9; Class A2 (144A):  
92537H\*AB7; Class A3 (144A):  
92537H\*AC5; Class M1 (144A):  
92537H\*AD3; Class B1 (144A):  
92537H\*AE1; Class B2 (144A):  
92537H\*AF8; Class B3 (144A):  
92537H\*AG6; Class AIOS (144A):  
92537H\*AH4; Class XS (144A):  
92537H\*AJ0; Class A1 (REG S):  
U9223T\*AA3; Class A2 (REG S):  
U9223T\*AB1; Class A3 (REG S):  
U9223T\*AC9; Class M1 (REG S):  
U9223T\*AD7; Class B1 (REG S):  
U9223T\*AE5; Class B2 (REG S):  
U9223T\*AF2; Class B3 (REG S):  
U9223T\*AG0; Class AIOS (REG S):  
U9223T\*AH8; Class XS (REG S):  
U9223T\*AJ4  
Startup/Issue Date: 07/23/2019

## **Victoria Capital Trust, Series 2019-Q4**

G John Mautz III, Tax Agent for  
Trustee  
225 West Washington Street  
Chicago, IL 60606

Tel:

CUSIP: Class A: NA  
Startup/Issue Date: 10/01/2019

## **VOLT LXXVII, LLC Asset-Backed Notes, Series 2019-NPL3**

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045

Tel: (410) 884-2000

CUSIP: Class A-1: 92872L\*AA3;  
Class A-2: 92872L\*AB1; Class  
M-1: 92872L\*AC9; Class M-2:  
92872L\*AD7; Class M-3:  
92872L\*AE5  
Startup/Issue Date: 03/19/2019

## **VOLT LXXVII, LLC Asset-Backed Notes, Series 2019-NPL5**

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045

Tel: (410) 884-2000

CUSIP: Class A1A:  
98134D\*AA0; Class A1B:  
98134D\*AB8; Class A2:  
98134D\*AC6; Class M1:  
98134D\*AD4; Class M2:  
98134D\*AE2; Class M3:  
98134D\*AF9  
Startup/Issue Date: 08/27/2019

## **VOLT LXXX, LLC Asset Backed Notes, Series 2019-NPL6**

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045

Tel: (410) 884-2000

CUSIP: Class A-1-A:  
91834Y\*AA4; Class A-1-B:  
91834Y\*AB2; Class A-2:  
91834Y\*AC0; Class M-1:  
91834Y\*AD8; Class M-2:  
91834Y\*AE6; Class M-3:  
91834Y\*AF3  
Startup/Issue Date: 09/19/2019

## **Wells Fargo Comm Mtg Trust, Comm Mtg PT Certs, Series 2019-C51 UT REMIC**

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045

Tel: (410) 884-2000

CUSIP: Class A-1: 95001V\*AQ3;  
Class A-2: 95001V\*AR1; Class  
A-SB: 95001V\*AS9; Class A-3:  
95001V\*AT7; Class A-4:  
95001V\*AU4; Class X-A:  
95001V\*AV2; Class X-B:  
95001V\*AW0; Class A-S:  
95001V\*AX8; Class B:  
95001V\*AY6; Class C:  
95001V\*AZ3; Class X-D:  
95001V\*AA8; Class D:  
95001V\*AC4; Class E-RR:  
95001V\*AF7; Class F-RR:  
95001V\*AH3; Class G-RR:  
95001V\*AK6; Class H-RR:  
95001V\*AM2  
Startup/Issue Date: 07/11/2019

## **Wells Fargo Comm Mtg Trust Comm Mtg P/T Certs, Series 2019-C52 Upper-Tier REMIC**

# Vice President, Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045

Tel:

CUSIP: Class A-1: 95002M\*AS8;  
Class A-2: 95002M\*AT6; Class  
A-3: 95002M\*AU3; Class A-4:  
95002M\*AW9; Class A-5:  
95002M\*AX7; Class A-S:  
95002M\*BA6; Class A-SB:  
95002M\*AV1; Class B:  
95002M\*BB4; Class C:  
95002M\*BC2; Class D-RR:  
95002M\*AA7; Class E-RR:  
95002M\*AE9; Class F-RR:  
95002M\*AG4; Class G-RR:  
95002M\*AJ8; Class H-RR:  
95002M\*AL3; Class X-A:  
95002M\*AY5; Class X-B:  
95002M\*AZ2  
Startup/Issue Date: 08/20/2019

## **2019-I13 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 05/10/2019

## **2019-I14 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 05/20/2019

## **2019-I15 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 05/30/2019

## **2019-I16 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 06/10/2019

## **2019-I17 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 06/20/2019

## **2019-I18 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 06/30/2019

## **2019-I19 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 07/10/2019

## **2019-I20 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 07/20/2019

## **2019-I21 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 07/30/2019

## **2019-M07 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET, NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class NA: 3136B4\*PV4;  
Class NA: 3136B4\*QB7; Class NA:  
3136B4\*SF6; Class NA:  
3136B4\*TD0; Class NA:  
3136B4\*TE8  
Startup/Issue Date: 05/30/2019

## **2019-M08 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET, NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class NA: 3136B4\*TH1;  
Class NA: 3136B4\*TJ7; Class NA:  
3136B4\*TR9; Class NA:  
3136B4\*TK4; Class NA:  
3136B4\*TL2; Class NA:  
3136B4\*TM0; Class NA:  
3136B4\*TN8  
Startup/Issue Date: 05/30/2019

## **2019-M09 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET, NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class NA: 3136B4\*UH9;  
Class NA: 3136B4\*VT2; Class NA:  
3136B4\*XP8; Class NA:  
3136B4\*C22; Class NA:  
3136B4\*C30  
Startup/Issue Date: 06/27/2019

## **2019-M10 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET, NW  
WASHINGTON DC 20005

Tel: 800-232-6643

CUSIP: Class NA: 3136B4\*D39;  
Class NA: 3136B4\*D47; Class NA:

## Attachment D

**ABC Remic Trust 2019-001**

**John Doe, Vice President, Stock Option Corporation**

**U.S. Bank, N.A.**

**2624 Ransom Drive**

**Anywhere, MD 21000**

**(555) 678-1234**

**07/25/2019**

**Class 1-A-1: 059472\*AAB**

**Class 1-A-2: 05972\*AB6**

**Class AE: 38377U\*K64**

**Class SB: 38377U\*L63**

**Class R: N/A**

**2019-016 FANNIE MAE LOWER TIER REMIC TRUST**

**REMIC INVESTOR HOTLINE 4400**

**WESTOVER TERRACE NW**

**ANYTOWN, DC 20014**

**(555) 789-1122**

**08/11/2019**

**Class FA2: 31398S\*2H5**

**Class GI: 31397Q\*RH9**

**Class R-144A: 34248S\*AM7**

**Class NA: 3136B4\*TM0**

Form **8811**  
(Rev. August 2013)  
Department of the Treasury  
Internal Revenue Service

**Information Return for Real Estate Mortgage Investment  
Conduits (REMICs) and Issuers of Collateralized Debt Obligations**

OMB No. 1545-1099

► **Information about Form 8811 and its instructions is at [www.irs.gov/form8811](http://www.irs.gov/form8811).**

**Caution.** A Financial Asset Securitization Investment Trust (FASIT) should only file this form if it is amending or voiding a previously filed Form 8811. See **When To File**.

Check below to indicate type of filer (see **Who Must File**):

- REMIC  
 Issuer of collateralized debt obligation (CDO)

<b>1</b> Name of REMIC or issuer of CDO <u>XYZ REMIC Trust 2019-001</u>	<b>2</b> Employer identification number <u>12-3456789</u>
--	--

<b>3</b> Address (see instructions) <u>U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000</u>	<b>5</b> Telephone number of representative (optional) <u>(555) 678-1234</u>
--	---

<b>4</b> Name and title of the representative to be contacted by the public (see instructions) <u>John Doe Vice President, Stock Option Corporation</u>	<b>6</b> Address of the representative to be contacted by the public (if different from REMIC's or issuer's)
--	--

<b>7</b> CUSIP number(s) (see instructions) <u>Same</u>	<b>8</b> Startup day or issue date (mm/dd/yyyy) <u>07/30/2017</u>
--	--

<b>9</b> Name and title of the representative to be contacted by the IRS (see instructions) <u>John Doe Vice President, Stock Option Corporation</u>	<b>10</b> Telephone number of representative <u>(555) 678-1234</u>
---	---

<b>11</b> Address of the representative to be contacted by the IRS <u>U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000</u>	
---	--

**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature (see instructions)	Date	Vice President Title
------------------------------	------	-------------------------

## General Instructions

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

### Future Developments

For the latest information about developments related to Form 8811 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8811](http://www.irs.gov/form8811).

### What's New

There is a new filing address for Form 8811. See *Where To File*, later.

### Purpose of Form

A REMIC or issuer of a CDO (defined in Regulations section 1.6049-7(d)(2)) uses Form 8811 to provide the information required by Regulations section 1.6049-7(b)(1)(ii) to be published in the directory of REMICs and issuers of CDOs, Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs)).

## Who Must File

Form 8811 must be filed by entities that elect to be treated as a REMIC and by issuers of CDOs.

### When To File

File Form 8811 no later than 30 days after the startup day of the REMIC or issue date of the CDO.

The REMIC or issuer of a CDO must file a new Form 8811 within 30 days after the change of any of the information provided on a previously filed Form 8111.

When completing a new Form 8811 for this purpose, write the word "AMENDED" across the top of the form. If the issuer is a FASIT, and the information being amended does not appear on the current version of the form, prepare a separate statement detailing the information that is being changed. File the amended Form 8811, a copy of the original Form 8811 (with the word "COPY" written across the top of the form), and the separate statement (if required).

If the REMIC or another issuer ceases to have interests outstanding, file a copy of the original Form 8811 with the word "VOID" written across the form.

The IRS lists any changes or voided issues in Pub. 938.

### Use and Availability of Information on This Form

The information on line 1 and lines 3 through 8 will be published in Pub. 938.

Pub. 938 is only available on the Internet. To get Pub. 938, visit [IRS.gov](http://IRS.gov).

### Where To File

Send Form 8811 to:  
Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0209

### Signatures

**REMIC with a startup day after November 9, 1988.** For a REMIC with a startup day after November 9, 1988, Form 8811 must be signed by a person who could sign the return of the entity in the absence of the REMIC election.

Thus, the return of a REMIC that is a corporation or trust must be signed by a corporate officer or a trustee, respectively. For REMICs that consist of segregated pools of assets, the return must be signed by a person who could sign the return of the entity that owns the assets of the REMIC under applicable state law.

**REMIC with a startup day before November 10, 1988.** A REMIC with a startup day before November 10, 1988, may elect to apply the rules applicable to REMICs with a startup day after November 9, 1988. Otherwise, Form 8811 must be signed by a residual interest holder or, as provided in section 6903, by a fiduciary who is acting for the REMIC and who has given adequate notice as prescribed in Regulations section 301.6903-1(b). The term “fiduciary” means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

**Issuer of a CDO.** Form 8811 must be signed by a person who could sign the return of the issuer of the CDO.

## Specific Instructions

### Line 3

Enter the number, street, room or suite number (or P.O. box number), city or town, state, and zip code. You may enter a website address **only** if the address takes you directly to a webpage that contains all the address information specified in the prior sentence.

### Lines 4, 5, and 6

Enter the name, title, and either the address or the address and telephone number of the official or representative designated by the REMIC or issuer of

the CDO to provide information necessary to figure the amount of interest and original issue discount (OID) that the holder is required to report on the appropriate tax return. You may enter a website address in line 6 **only** if the address takes you directly to a webpage that contains all the address information specified in the instructions for line 3.

**Note.** Do not complete line 6 if the entry would be the same address that was entered in line 3.

### Line 7

Enter the Committee on Uniform Security Identification Procedure (CUSIP) number assigned to each class of REMIC regular interest or to each CDO.

### Line 8

The startup day is the day on which the REMIC issued all of its regular and residual interests. However, a sponsor may contribute property to a REMIC in exchange for regular and residual interests over any period of 10 consecutive days and the REMIC may designate any one of those 10 days as the startup day. The day so designated is then the startup day, and all interests are treated as issued on that day. For non-REMIC debt obligations, the issue date is defined in section 1275(a)(2).

### Lines 9, 10, and 11

Enter the name and title, address, and telephone number of the official or representative of the REMIC or issuer of the CDO whom the IRS may contact with questions concerning this form. This information will not appear in Pub. 938.

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the internal revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 3 hr., 6 min.

**Learning about the law or the form** . . . . . 35 min.

**Preparing, copying, assembling, and sending the form to the IRS** . . . . . 40 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to:

Internal Revenue Service  
Tax Forms and Publications  
SE:W:CAR:MP:TFP  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Form **8811**  
(Rev. August 2013)  
Department of the Treasury  
Internal Revenue Service

**Information Return for Real Estate Mortgage Investment  
Conduits (REMICs) and Issuers of Collateralized Debt Obligations**

OMB No. 1545-1099

► Information about Form 8811 and its instructions is at [www.irs.gov/form8811](http://www.irs.gov/form8811).

**Caution.** A Financial Asset Securitization Investment Trust (FASIT) should only file this form if it is amending or voiding a previously filed Form 8811. See **When To File**.

Check below to indicate type of filer (see **Who Must File**):

- REMIC
- Issuer of collateralized debt obligation (CDO)

<b>1</b> Name of REMIC or issuer of CDO <u>XYZ REMIC Trust 2019-001</u>	<b>2</b> Employer identification number <u>12-3456789</u>
--	--

<b>3</b> Address (see instructions) <u>U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000</u>	
--	--

<b>4</b> Name and title of the representative to be contacted by the public (see instructions) <u>John Doe Vice President, Stock Option Corporation</u>	<b>5</b> Telephone number of representative (optional) <u>(555) 678-1234</u>
--	---

<b>6</b> Address of the representative to be contacted by the public (if different from REMIC's or issuer's) <u>Same</u>	
---	--

<b>7</b> CUSIP number(s) (see instructions) <u>See Attachment</u>	<b>8</b> Startup day or issue date (mm/dd/yyyy) <u>07/30/2017</u>
--	--

<b>9</b> Name and title of the representative to be contacted by the IRS (see instructions) <u>John Doe Vice President, Stock Option Corporation</u>	<b>10</b> Telephone number of representative <u>(555) 678-1234</u>
---	---

<b>11</b> Address of the representative to be contacted by the IRS <u>U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000</u>	
---	--

**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature (see instructions)	Date	Vice President Title
------------------------------	------	-------------------------

**General Instructions**

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

**Future Developments**

For the latest information about developments related to Form 8811 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8811](http://www.irs.gov/form8811).

**What's New**

There is a new filing address for Form 8811. See *Where To File*, later.

**Purpose of Form**

A REMIC or issuer of a CDO (defined in Regulations section 1.6049-7(d)(2)) uses Form 8811 to provide the information required by Regulations section 1.6049-7(b)(1)(ii) to be published in the directory of REMICs and issuers of CDOs, Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs)).

**Who Must File**

Form 8811 must be filed by entities that elect to be treated as a REMIC and by issuers of CDOs.

**When To File**

File Form 8811 no later than 30 days after the startup day of the REMIC or issue date of the CDO.

The REMIC or issuer of a CDO must file a new Form 8811 within 30 days after the change of any of the information provided on a previously filed Form 8111.

When completing a new Form 8811 for this purpose, write the word "AMENDED" across the top of the form. If the issuer is a FASIT, and the information being amended does not appear on the current version of the form, prepare a separate statement detailing the information that is being changed. File the amended Form 8811, a copy of the original Form 8811 (with the word "COPY" written across the top of the form), and the separate statement (if required).

If the REMIC or another issuer ceases to have interests outstanding, file a copy of the original Form 8811 with the word "VOID" written across the form.

The IRS lists any changes or voided issues in Pub. 938.

**Use and Availability of Information on This Form**

The information on line 1 and lines 3 through 8 will be published in Pub. 938.

Pub. 938 is only available on the Internet. To get Pub. 938, visit IRS.gov.

**Where To File**

Send Form 8811 to:  
Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0209

**Signatures**

**REMIC with a startup day after November 9, 1988.** For a REMIC with a startup day after November 9, 1988, Form 8811 must be signed by a person who could sign the return of the entity in the absence of the REMIC election.

Thus, the return of a REMIC that is a corporation or trust must be signed by a corporate officer or a trustee, respectively. For REMICs that consist of segregated pools of assets, the return must be signed by a person who could sign the return of the entity that owns the assets of the REMIC under applicable state law.

**REMIC with a startup day before November 10, 1988.** A REMIC with a startup day before November 10, 1988, may elect to apply the rules applicable to REMICs with a startup day after November 9, 1988. Otherwise, Form 8811 must be signed by a residual interest holder or, as provided in section 6903, by a fiduciary who is acting for the REMIC and who has given adequate notice as prescribed in Regulations section 301.6903-1(b). The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

**Issuer of a CDO.** Form 8811 must be signed by a person who could sign the return of the issuer of the CDO.

## Specific Instructions

### Line 3

Enter the number, street, room or suite number (or P.O. box number), city or town, state, and zip code. You may enter a website address **only** if the address takes you directly to a webpage that contains all the address information specified in the prior sentence.

### Lines 4, 5, and 6

Enter the name, title, and either the address or the address and telephone number of the official or representative designated by the REMIC or issuer of

the CDO to provide information necessary to figure the amount of interest and original issue discount (OID) that the holder is required to report on the appropriate tax return. You may enter a website address in line 6 **only** if the address takes you directly to a webpage that contains all the address information specified in the instructions for line 3.

**Note.** Do not complete line 6 if the entry would be the same address that was entered in line 3.

### Line 7

Enter the Committee on Uniform Security Identification Procedure (CUSIP) number assigned to each class of REMIC regular interest or to each CDO.

### Line 8

The startup day is the day on which the REMIC issued all of its regular and residual interests. However, a sponsor may contribute property to a REMIC in exchange for regular and residual interests over any period of 10 consecutive days and the REMIC may designate any one of those 10 days as the startup day. The day so designated is then the startup day, and all interests are treated as issued on that day. For non-REMIC debt obligations, the issue date is defined in section 1275(a)(2).

### Lines 9, 10, and 11

Enter the name and title, address, and telephone number of the official or representative of the REMIC or issuer of the CDO whom the IRS may contact with questions concerning this form. This information will not appear in Pub. 938.

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the internal revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 3 hr., 6 min.

**Learning about the law or the form** . . . . . 35 min.

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Internal Revenue Service  
Tax Forms and Publications  
SE:W:CAR:MP:TFP  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Form **8811**  
(Rev. August 2013)  
Department of the Treasury  
Internal Revenue Service

### Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations

OMB No. 1545-1099

▶ Information about Form 8811 and its instructions is at [www.irs.gov/form8811](http://www.irs.gov/form8811).

**Caution.** A Financial Asset Securitization Investment Trust (FASIT) should only file this form if it is amending or voiding a previously filed Form 8811. See **When To File**.

Check below to indicate type of filer (see **Who Must File**):

- REMIC  
 Issuer of collateralized debt obligation (CDO)

<b>1</b> Name of REMIC or issuer of CDO <i>XYZ REMIC Trust 2019-001</i>	<b>2</b> Employer identification number <i>12-3456789</i>
--	--

<b>3</b> Address (see instructions) <i>U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000</i>	
--	--

<b>4</b> Name and title of the representative to be contacted by the public (see instructions) <i>John Doe Vice President, Stock Option Corporation</i>	<b>5</b> Telephone number of representative (optional) <i>(555) 678-1234</i>
--	---

<b>6</b> Address of the representative to be contacted by the public (if different from REMIC's or issuer's) <i>Same</i>	
---	--

<b>7</b> CUSIP number(s) (see instructions) <i>See Attachment</i>	<b>8</b> Startup day or issue date (mm/dd/yyyy) <i>07/30/2017</i>
--	--

<b>9</b> Name and title of the representative to be contacted by the IRS (see instructions) <i>John Doe Vice President, Stock Option Corporation</i>	<b>10</b> Telephone number of representative <i>(555) 678-1234</i>
---	---

<b>11</b> Address of the representative to be contacted by the IRS <i>U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000</i>	
---	--

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

	Date	Vice President Title
--	------	-------------------------

## General Instructions

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

### Future Developments

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### What's New

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### Purpose of Form

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The IRS lists any changes or voided issues in Pub. 938.

### Use and Availability of Information on This Form

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Pub. 938 is only available on the Internet. To get Pub. 938, visit [IRS.gov](http://IRS.gov).

### Where To File

Send Form 8811 to:  
Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0209

### Signatures

**REMIC with a startup day after November 9, 1988.** For a REMIC with a startup day after November 9, 1988, Form 8811 must be signed by a person who could sign the return of the entity in the absence of the REMIC election.

Thus, the return of a REMIC that is a corporation or trust must be signed by a corporate officer or a trustee, respectively. For REMICs that consist of segregated pools of assets, the return must be signed by a person who could sign the return of the entity that owns the assets of the REMIC under applicable state law.

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**Issuer of a CDO.** Form 8811 must be signed by a person who could sign the return of the issuer of the CDO.

## Specific Instructions

### Line 3

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### Lines 4, 5, and 6

Enter the name, title, and either the address or the address and telephone number of the official or representative designated by the REMIC or issuer of

the CDO to provide information necessary to figure the amount of interest and original issue discount (OID) that the holder is required to report on the appropriate tax return. You may enter a website address in line 6 **only** if the address takes you directly to a webpage that contains all the address information specified in the instructions for line 3.

**Note.** Do not complete line 6 if the entry would be the same address that was entered in line 3.

### Line 7

Enter the Committee on Uniform Security Identification Procedure (CUSIP) number assigned to each class of REMIC regular interest or to each CDO.

### Line 8

The startup day is the day on which the REMIC issued all of its regular and residual interests. However, a sponsor may contribute property to a REMIC in exchange for regular and residual interests over any period of 10 consecutive days and the REMIC may designate any one of those 10 days as the startup day. The day so designated is then the startup day, and all interests are treated as issued on that day. For non-REMIC debt obligations, the issue date is defined in section 1275(a)(2).

### Lines 9, 10, and 11

Enter the name and title, address, and telephone number of the official or representative of the REMIC or issuer of the CDO whom the IRS may contact with questions concerning this form. This information will not appear in Pub. 938.

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the internal revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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**Recordkeeping** . . . . . 3 hr., 6 min.

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If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to:

Internal Revenue Service  
Tax Forms and Publications  
SE:W:CAR:MP:TFP  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

(Exhibit 4)

**CHECKLIST and ELIGIBILITY REQUIREMENTS**

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 (PS). Vendors are responsible for providing the following forms/documentation for their employees assigned to IRS contracts to PS:

**Eligibility Requirements include the following:**

1. Any subject who is foreign-born must provide proof of US citizenship or Lawful Permanent Resident status. Subjects must provide their Alien Registration Number ("A" number) for corroboration by PS;
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 PS. If the subject is not registered, he must provide a waiver of registration requirement from SS.

**Suitability Requirements include the following (all forms to be provided to vendor by PS):**

1. A completed Risk Assessment Checklist (RAC) spreadsheet – this spreadsheet should be completed by the vendor point of contact to provide needed information about each employee who will be working on the contract;
2. A completed Master Survey for each position type in order to determine position risk level;

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

3. A completed and signed OF-306, *Declaration for Federal Employment* form;
4. A signed Non-Disclosure Agreement form;
5. A signed Fair Credit Release form;
6. A completed Electronic Questionnaires for Investigations Processing (e-QIP) package. PS will send each subject a separate email with instructions for completing e-QIP. The e-QIP package is only required for those subjects who do not have a favorably adjudicated federal background investigation within the last five (5) years.

## (Exhibit 5)

### **IR1052.204-9000 Submission of Security Forms and Related Materials (Dec 2019)**

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, 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 Controls. 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 12/31/59);

Contractors must provide proof of registration which can be obtained from the Selective Service website at [www.sss.gov](http://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 Agency.

Contract Duration:

a. Contractor (including subcontractor) personnel whose duration of employment exceeds 180 calendar days 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; IRM10.2.14 – 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 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)