

U.S. GOVERNMENT PUBLISHING OFFICE

Washington, DC

GENERAL TERMS, CONDITIONS, AND SPECIFICATIONS

For the Procurement of

Internal Revenue Manuals

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

Internal Revenue Service

Single Award

TERM OF CONTRACT: The term of this contract is for the period beginning the Date of Award, and ending May 31, 2027, plus up to four (4) optional 12-month extension periods that may be added in accordance with the "OPTION TO EXTEND THE TERM OF THE CONTRACT" clause in SECTION 1 of this contract.

The term of the first (base) contract year is expected to be approximately 13 months. Unless waived by the agency, the period from Date of Award to May 31, 2026, shall be used by the contractor to establish/perform all necessary operations in preparation for live production on or about June 1, 2026. The contractor shall plan and implement the actions necessary for the startup of full contract operations.

BID OPENING: Bids shall be opened virtually at 11:00 a.m., Eastern Time (ET), on February 18, 2026, at the U.S. Government Publishing Office. All parties interested in attending the bid opening shall email bids@gpo.gov one (1) hour prior to the bid opening date and time to request a Microsoft Teams live stream link. This must be a separate email from the bid submission. The link will be emailed prior to the bid opening.

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

BIDDERS, PLEASE NOTE: *This program was formerly Program 851-S.* These specifications have been extensively revised; therefore, all bidders are cautioned to familiarize themselves with all provisions of these specifications before bidding.

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

For technical information, contact Cecilia Dominguez at (202) 512-0418 or via email at 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.p>

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 allowed.

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

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

Product Quality Levels:

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

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

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

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

<u>Attribute</u>	<u>Specified Standard</u>
P-7. Type Quality and Uniformity	Average Type Dimension
P-9. Solid and Screen Tint Color Match	Pantone Matching System

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 Date of Award to May 31, 2027 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.

The term of the first contract year (base year) is expected to be approximately 13 months; however, the economic price adjustment will be based on the date of actual production. Actual production begins June 1, 2026.

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

The economic price adjustment will be the percentage difference between Index averages as specified in this paragraph. An index called the variable index will be calculated by averaging the monthly Indexes from the 12-month interval ending three (3) months prior to the beginning of the period being considered for adjustment. This average is then compared to the average of the monthly Indexes for the 12-month interval ending February 28, 2026, 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.

SENSITIVE BUT UNCLASSIFIED (SBU): Any Government information made available, which is marked "Official Use Only" on the print order or on any part of the furnished material, shall be used only for the purpose of carrying out the provisions of this contract and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of the contract. All copies must be accounted for and waste sheets and printing plates destroyed beyond recognition or reconstruction.

SECURITY OF DATA: The contractor shall not release or sell to any person any technical or other data received from the Government under this contract; nor shall the contractor use the data for any purpose other than that for which it was provided to the contractor under the terms of the contract.

SAFEGUARDS: In performance of the contract, the contractor agrees to comply and assume responsibility for compliance by its employees, with the following requirements:

1. Any Government information which is made available, or to which access is provided, and which is considered to be, or which is marked "Official Use Only," shall be used only for the purpose of carrying out the provisions of the contract and shall not be divulged or made known in any contract. Disclosure to anyone other than an officer or employee of the contractor at any tier shall require prior written approval. Requests to make such disclosures must be addressed to the Contracting Officer.

2. All copies must be accounted for, and waste sheets, printing plates, and excess warehouse stock must be destroyed beyond recognition or reconstruction (see "DISPOSAL OF WASTE MATERIALS").
3. Shipments must be securely wrapped in opaque material with no indication on the mailing label that "Official Use Only" material is enclosed.
4. Direct distribution shipments must be made by a traceable means-- commercial freight, small package carrier, air freight forwarder, certified/registered mail, etc. (as specified by IRS).
5. Storage of contractor's printed issuances to produce the items ordered, like negatives, printing plates, and magnetic tapes, must be in secured areas to prevent unauthorized access.
6. A computer data security system must be in place to prevent unauthorized access.

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. 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. ***Return and Destruction of Government Materials:*** Sixty (60) calendar days after the 4th quarter of each year, the contractor must immediately destroy all physical and electronic Government material and submit a signed certificate of destruction to IRS on company letterhead.
12. ***Encryption:*** Contractor shall ensure that all laptops being used for this contract use full disc encryption.
13. ***IT Compliance:*** All IT assets must be configured to ensure compliance with the NIST Security Content Automation Protocol (SCAP) located on the NIST website.

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 person(s) 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 the time of certification. A copy of this signed form must be forwarded to the IRS assigned COR 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. 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.
- (b) 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.
- (c) 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.

(d) 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.

Contractor may contact the assigned IRS COR regarding questions concerning requirements for 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 not conducted at an approved credentialing location 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.

All applicable employees MUST be fingerprinted. Fingerprinting must be done at an IRS Credentialing Station. When the employee receives an email in reference to fingerprinting, the employee shall schedule an enrollment appointment. Any costs for fingerprinting not conducted at an approved credentialing location will be borne by the contractor. Travel to and from the credentialing office will be borne by the contractor.

To initiate the background investigation, the contractor must complete the Risk Assessment Checklist (RAC) form and security documents: Form 13340 (Fair Credit Reporting Act), Optional Form 306 (Declaration for Federal Employment), and review and initial Notice 1379 (Rev. 3-2008) (Tax Record Check Notice). The IRS Contractor Lifecycle Management (CLM) office may request additional forms to complete their investigation.

Upon certification of the contract, the IRS will provide the necessary forms and instructions to the contractor. The Government reserves the right to waive any or all form submissions.

The contractor must ensure that all contractor 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 the IRS representative within 24 hours (contact information will be provided after award).

SUBMISSION OF SECURITY FORMS AND RELATED MATERIALS (AUG 2025)

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

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

- Enter IRS facilities or space (owned or leased) unescorted (when properly badged);
- Possess login credentials to information systems (internal or external systems that store, collect, and/or process IRS information);
- Possess physical and/or logical access to (including the opportunity to see, read, transcribe, and/or interpret) SBU data; (See IRM 10.5.1 for examples of SBU data);
- Possess physical access to (including the opportunity to see, read, transcribe, and/or interpret) security items and products (e.g., items that must be stored in a locked container, security container, or a secure room. These items include, but are not limited to security devices/records, computer equipment- and identification media. For details see IRM 10.2.14, Physical Security Program, Methods of Providing Protection; 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 personnel, whether procured by IRS or another entity, vendors, delivery persons, experts, consultants, paid/unpaid interns, other federal employee/contractor personnel, cleaning/maintenance personnel, etc.), and is approved upon required completion of a favorable suitability/fitness determination conducted by IRS Personnel Security.

For security requirements at contractor facilities using contractor-managed resources, please reference Publication 4812, Contractor Security & Privacy Controls. 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 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;
- 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; which require a REAL ID that meets the standards of the REAL ID Act or a U.S. Department of State-issued passport, 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 within 10 business days (or shorter period) of assigning (or reassigning) personnel to this contract/order/agreement and prior to the contractor personnel performing any work or being granted staff-like access to IRS SBU or IRS/contractor 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 PS and the COR.

Contract Duration:

- Contractor personnel whose duration of employment is 180 calendar days or more per year must meet the eligibility/suitability requirements for staff-like access and shall undergo a background investigation based on the assigned position risk designation as a condition of work under the Government contract/order/agreement.
- If the duration of employment is less than 180 calendar days per year and the contractor requires staff-like access, the contractor 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.
- For contractor 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 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 10.2.14 – Methods of Providing Protection and IRM 10.8.1 – Security Policy.

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

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

NOTIFICATION OF CHANGE IN CONTRACTOR PERSONNEL EMPLOYMENT STATUS, ASSIGNMENT, OR STANDING (APR 2024)

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

- Receipt of the personnel's notice of intent to separate from employment or discontinue work under this contract/order;
- Knowledge of the personnel's voluntary separation from employment or performance on this contract/order (if no prior notice was given);
- Transfer or reassignment of the personnel and performance of duties under this contract/order, in whole or in part, to another contract/order (and if possible, identify the gaining contract/order and representative duties/responsibilities to allow for an assessment of suitability based on position sensitivity/risk level designation);
- Denial of or revocation of staff-like access as determined by IRS Personnel Security;
- Separation, furlough or release from employment;
- Anticipated extended absence of more than 45 days;
- Change of legal name;
- Change to employment eligibility;
- Change in gender or other distinction when physical attributes figure prominently in the biography of an individual;
- Actual or perceived conflict of interest in continued performance under this contract/order (provide explanation); or
- Death.

When required by the COR, the contractor may be required to provide the information required by this clause to the IRS using the Risk Assessment Checklist (RAC) or security documents as identified by Personnel Security. The notice shall include the following minimum information:

- Name of contractor personnel;
- Nature of the change in status, assignment or standing (i.e., provide a brief non- personal, broad-based explanation);
- Affected contract/agreement/order number(s);
- Actual or anticipated date of departure or separation;
- When applicable, the name of the IRS facility or facilities this individual routinely works from or has staff-like access to when performing work under this contract/order;

- When applicable, contractors using contractor-owned systems for work must ensure that their systems are updated to ensure personnel no longer have continued staff-like access to IRS work, either for systems administration or processing functions; and
- Identification of any Government Furnished Property (GFP), Government Furnished Equipment (GFE), or Government Furnished Information (GFI) (to include Personal Identity Verification (PIV) credentials or badges – also referred to as SmartID Cards) provided to the contractor personnel and its whereabouts or status.

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

The vendor POC and the COR must ensure all badges, Smart Cards, equipment, documents, and other government-furnished property items are returned to the IRS, system accesses are removed, and Real Estate & Facilities Management is notified of federal workspace that is vacant.

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

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

SAFEGUARDS AGAINST UNAUTHORIZED DISCLOSURE OF SENSITIVE BUT UNCLASSIFIED INFORMATION (APR 2024)

1. Treasury Directive Publication 15-71 (TD P 15-71), Chapter III – Information Security, Section 24 – Sensitive But Unclassified Information defines SBU information as ‘any information, the loss, misuse, or unauthorized access to or modification of which could adversely affect the national interest or the conduct of Federal programs, or the privacy to which individuals are entitled under Section 552a of Title 5, United States Code (USC) (the Privacy Act) but which has not been specifically authorized under criteria established by an executive order or an act of Congress to be kept secret in the interest of national defense or foreign policy.’ SBU may be categorized in one or more of the following groups—
 - Federal Tax Information (FTI), including any information on or related to a tax return
 - Returns and Return Information
 - Sensitive Law Enforcement Information
 - Employee and Personnel Information
 - Personally Identifiable Information (PII)
 - Information Collected or Created from Surveys
 - Other Protected Information
2. Tax return or tax return information disclosed to the contractor can be used only for a purpose and to the extent authorized herein, and willful disclosure of any such tax return or tax return information for a purpose and to the extent unauthorized for provision of appraisal services to assist with the valuation of conservation easements constitutes a felony, punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as five (5) years, or both, together with the costs of prosecution. Any such knowing or negligent unauthorized disclosure of tax return or tax return information may also result in an award of civil damages in an amount not less than \$1,000 plus costs with respect to each instance of unauthorized disclosure. These penalties are prescribed by the Internal Revenue Code, Sections 7213 and 7431; see also 26 CFR § 301.6103(n)-1.

3. Contractors who perform work at contractor managed sites using contractor managed IT resources shall adhere to the general guidance and specific privacy and security control requirements contained in Publication 4812, Contractor Security & Privacy Controls, IRM 10.23.2 - Personnel Security, Contractor Investigations, IRM 10.5.1 Privacy Policy, and IRM 10.8.1 - Information Technology (IT) Security, Policy and Guidance. Publication 4812 and IRM 10.5.1, 10.8.1 and 10.23.2 provide comprehensive lists of all security, privacy, information protection and disclosure controls and guidance.
4. Eligibility, Fitness and Suitability. Contractor personnel hired for work within the United States or its territories and possessions and who require staff-like access, wherever the location, to IRS-owned or controlled facilities or work on contracts that involve the design, operation, repair, or maintenance of information systems, and/or require staff-like access to SBU information, must meet the eligibility requirements under IRM 10.23.2, Personnel Security, Contractor Investigations, and shall be subject to security screening and investigative processing, commensurate with the position sensitivity level, and in accordance with IRM 10.23.2, and TD P 15-71. Contractor personnel must be found both eligible and suitable, and approved for staff-like access (interim or final) by IRS Personnel Security prior to starting work on the contract/order, and before being granted access to IRS information systems or SBU information.
5. General Conditions for Allowed Disclosure. Any SBU information, in any format, made available to or created by the contractor personnel shall be treated as confidential information and shall be used only for the purposes of carrying out the requirements of this contract. Inspection by or disclosure to anyone other than duly authorized officer or personnel of the contractor shall require prior written approval of the IRS. Requests to make such inspections or disclosures shall be addressed to the CO. Access to SBU information shall be provided on a “need to know” basis. SBU information shall never be indiscriminately disseminated, and no person shall be given access to (or allowed to retain) more SBU information than is needed for performance of their duties, and for which that individual has been authorized to receive as a result of having been successfully investigated, adjudicated, trained to receive, and what is strictly necessary to accomplish the intended business purpose and mission.
6. Nondisclosure Agreement. Consistent with TD P 15-71, Chapter II, Section 2, and IRM 10.23.2.15 - Nondisclosure Agreement for Sensitive but Unclassified Information, each contractor personnel who requires staff- like access to SBU information shall complete, sign and submit to Personnel Security – through the CO (or COR, if assigned) — an approved Nondisclosure Agreement prior to being granted staff-like access to SBU information under any IRS contract or order.
7. Training. All Contractor personnel assigned to this contract with staff-like access to SBU information must complete IRS-provided privacy and security awareness training, including the Privacy, Information Protection, and Disclosure training, as outlined in IR1052.224-9001 Mandatory IRS Security Training for Information Systems, Information Protection and Facilities Physical Access. Contractor personnel required to take the Unauthorized Access to Taxpayer Data training must attest to understanding the penalties for unauthorized access, as instructed by the COR.
8. Encryption. All SBU information must be protected at rest, in transit, and in exchanges (i.e., internal and external communications). The contractor shall employ encryption methods and tools to ensure the confidentiality, integrity, and availability of SBU information.
9. Particularly relevant to this clause are the updated sections to IRM 10.8.1 and Publication 4812 regarding email and text messages, alternative work sites, and incident management:
 - For email and text messaging, the contractor shall abide by IRM 10.8.1.4.17.2.2 “Electronic Mail (Email) Security”, IRM 10.5.1.6.8 “Email” plus all subsections, and IRM 10.8.2.2.1.18 “Contractor”; or Pub. 4812 section 28.3.1 “Electronic Mail (Email) Security.”. Included are requirements on encryption, subject line content, and restrictions on personal email accounts.
 - For alternate work sites the contractor shall abide by IRM 10.8.1.4.11.16 “PE-17 Alternate Work Site” or Publication 4812 section 21.16 “PE-17 Alternate Work Site.”. Included are requirements for incident reporting, encryption, and secure access.

10. Incident and Situation Reporting. Contractors are required to report a suspected or confirmed breach in any medium or form, electronically, verbally or in hardcopy form immediately upon discovery. All incidents related to IRS processing, information or information systems shall be reported immediately upon discovery to the CO, COR, and CSIRC. Contact the CSIRC through any of the following methods: CSIRC Contacts: Telephone: 240.613.3606 E-mail to csirc@irs.gov.

In addition, if the SBU information is or involves a loss or theft of an IRS IT asset, e.g., computer, laptop, router, printer, removable media (CD/DVD, flash drive, floppy, etc.), or non-IRS IT asset (BYOD device), or a loss or theft of hardcopy records/documents containing SBU data, including PII and tax information, the contractor shall report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at (800) 366-4484.

11. Staff-Like Access to, Processing and Storage of Sensitive but Unclassified (SBU) Information. The contractor shall not allow contractor personnel to access, process or store SBU on Information Technology (IT) systems or assets located outside the continental United States and its outlying territories.

Contractors utilizing their own IT systems or assets to receive or handle IRS SBU data shall not commingle IRS and non-IRS data.

12. Disposition of SBU Information. All SBU information processed during the performance of this contract, or to which the contractor was given staff-like access (as well as all related output, deliverables, or secondary or incidental by-products, information or data generated by the contractor or others directly or indirectly from the source material), regardless of form or format, shall be completely purged from all data storage components of the contractor's facilities and computer systems, and no SBU/Personally Identifiable Information (PII) information will be retained by the contractor either--

- When it has served its useful, contractual purpose, and is no longer needed to meet the contractor's other, continuing contractual obligations to the IRS or
- When the contract expires, or is terminated by the IRS (for convenience, default, or cause).

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

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

13. Records Management.

A. Applicability

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

B. Definitions

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

The term Federal record:

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

C. Requirements

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

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

D. Flow down of requirements to subcontractors

1. The Contractor shall incorporate the substance of this language, its terms, and requirements including this paragraph, in all subcontracts under this [contract vehicle], and require written subcontractor acknowledgment of same.
2. Violation by a subcontractor of any provision set forth in this language will be attributed to the Contractor.
3. Other Safeguards. As required, based on Cyber Security Assessment findings.

MANDATORY IRS SECURITY TRAINING FOR INFORMATION SYSTEMS, INFORMATION PROTECTION AND FACILITIES PHYSICAL ACCESS (APR 2024)

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

1. The contractor must ensure all new contractor personnel complete all assigned briefings which are based on the responses provided on the Risk Assessment Checklist Form 14606. These responses pertaining to access to any IRS system, including basic LAN, email and internet; access to any Sensitive but Unclassified (SBU) data; and access to any IRS facility. Since new contractor personnel will not have access to the IRS training system, the COR shall provide soft copy versions of each briefing.

- i. Exception: Contractor personnel performing under IRS contracts with Nonprofit Agencies Employing People Who Are Blind or Severely Disabled (as described in FAR Subpart 8.7) are exempted from the aforementioned briefing requirements, unless the contractor requests access to the training, or there is a compelling justification for requiring the training that is approved by the Contracting Officer (CO). An example of this would be in an instance where visually impaired personnel is assigned to perform systems development and has potential staff-like access to IRS information.
- ii. Contractor personnel working with IRS information at contractor-controlled facilities with no access to the IRS network will be subject to all mandatory briefing excepting the Facilities Management Physical Security briefing as outlined in Publication 4812.
- iii. Service Personnel: Inadvertent Sensitive Information Access Training

Contractor personnel performing: (i) janitorial and cleaning services (daylight operations), (ii) building maintenance, or (iii) other maintenance and repair and need staff-like access to IRS facilities are required to complete Inadvertent Access to Sensitive Information (SBU) Access training.

- iv. Service Personnel Security Awareness Training: Contractor personnel providing services in the following categories are required to complete FMSS Physical Security Training:

- Medical;
- Cafeteria;
- Landscaping;
- Janitorial and cleaning (daylight operations);
- Building maintenance; or
- Other maintenance and repair

2. In combination these mandatory briefings are known as IRS Security Awareness Training (SAT). The topics covered are: Cybersecurity Awareness, Privacy Information Protection and Disclosure, Unauthorized Access to Taxpayer Data, Records Management, Inadvertent Sensitive Information Access, and/or Facilities Physical Security. The completion of the assigned mandatory briefings constitutes the completion of the Security Orientation.
3. The SAT must be completed by contractor personnel within 10 business days of successful resolution of the suitability and eligibility for staff-like access as outlined in IR1052.204-9000 Submission of Security Forms and Related Materials and before being granted access to SBU data. The date listed on the memo provided by IRS Personnel Security shall be used as the commencement date.
4. Training completion process: The contractor must submit confirmation of completed SAT mandatory briefings for each contractor personnel by either:
 - i. Using Form 14616 signed and dated by the individual and authorized contractor management entity and returned to the COR. This option is used for new contractor personnel and any that do not have an IRS network account.
 - ii. Using the IRS training system which is available to all contractors with IRS network accounts
5. Annual Training. For contracts/orders/agreement exceeding one year in length, either on a multiyear or multiple year basis, the contractor must ensure that personnel complete assigned SAT mandatory briefings annually no later than October 31st of the current calendar year. The contractor must submit confirmation of completed annual SAT on all personnel unable to complete the briefings in the IRS training systems by submitting completed Form 14616 assigned to this contract/order/agreement, via email, to the COR, upon completion.

6. Contractor's failure to comply with IRS security policy (to include completion and certification of SAT requirements within the timeframe specified) may be subject to suspension, revocation or termination (temporarily or permanently) of staff-like access to IRS IT systems and facilities.
7. *Flow down of clauses:* The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the substantially same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

IRS SPECIALIZED INFORMATION TECHNOLOGY (IT) SECURITY TRAINING (ROLE-BASED) REQUIREMENTS (APR 2024)

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

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

PRIVACY TRAINING:

- a) Definition. As used in this clause, “personally identifiable information” means information that can be used to distinguish or trace an individual's identity, either alone or when combined with other information that is linked or linkable to a specific individual. (See Office of Management and Budget (OMB) Circular A-130, Managing Federal Information as a Strategic Resource).
- b) The Contractor shall ensure that initial privacy training, and annual privacy training thereafter, is completed by contractor employees who—
 1. Have access to a system of records;
 2. Create, collect, use, process, store, maintain, disseminate, disclose, dispose, or otherwise handle personally identifiable information on behalf of an agency; or
 3. Design, develop, maintain, or operate a system of records (see also FAR subpart 24.1 and 39.105).
- c) The contracting agency will provide initial privacy training, and annual privacy training thereafter, to Contractor employees for the duration of this contract.
- d) The Contractor shall maintain and, upon request, provide documentation of completion of privacy training to the Contracting Officer.
- e) The Contractor shall not allow any employee access to a system of records, or permit any employee to create, collect, use, process, store, maintain, disseminate, disclose, dispose or otherwise handle personally identifiable information, or to design, develop, maintain, or operate a system of records unless the employee has completed privacy training, as required by this clause.

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: All contractor employees performing on this contract are required to be U.S. citizens. 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. (See “DISPOSAL OF WASTE MATERIALS.”)

DISPOSAL OF WASTE MATERIALS: Subcontracting for the disposal of waste materials is not allowed. The contractor is required to demonstrate how all waste materials used in the production of classified information will be definitively destroyed, i.e., burning, pulping, shredding, macerating, or other suitable means appropriate for the type of classification. Electronic records must be definitively destroyed in a manner that prevents reconstruction. *Definitely* destroying the records means the material cannot be reassembled and used in an inappropriate manner in violation of law and regulations.

The contractor, at a minimum, must crosscut shred all documents into squares not to exceed 1/4 inch. All documents to be destroyed cannot leave the security of the building and must be destroyed at contractor's printing site. The contractor must specify the method planned to dispose of the material.

All disposal/destruction must be performed on site at the contractor's facility.

PREAWARD PRELIMINARY SECURITY ASSESSMENT: A virtual preliminary security call will be held to evaluate the contractor systems and their facilities who are under contract to the IRS to use, store, manipulate, and collect Sensitive but Unclassified (SBU) and Taxpayer data in support of IRS Critical Business Processes. The estimated time for the assessment is 3 full days unless the IRS indicates otherwise. Attending this meeting will be representatives from the Internal Revenue Service and the Government Publishing Office. The assessment will include Facilities Management Security Services FMSS (Physical Security), Privacy, Governmental Liaison and Disclosure, and Information Technology Cybersecurity, Security Risk Management, Security Controls Testing & Evaluation, Contract Security Assessment.

Production and Quality Systems Plans will be reviewed in depth during this call.

Note: Review Publication 4812 to prepare for this assessment.

POSTAWARD SECURITY ASSESSMENT: The IRS Cybersecurity Team will arrange an on-site visit for a contract security site assessment. The assessment will include Facilities Management Security Services FMSS (Physical Security), Privacy, Governmental Liaison and Disclosure, 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 the IRS indicates otherwise.

To coordinate all required operations, a representative from each contractor-involved production area should be present.

PREAWARD SURVEY: In order to determine the responsibility of the 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.

PREAWARD PRODUCTION PLANS: As part of the preaward survey, the contractor shall present, in writing, to the Contracting Officer within five (5) workdays of being notified to do so by the Contracting Officer or his/her representative, detailed plans for each of the following activities. The workday after notification to submit will be the first day of the schedule. If the Government requests additional information after review of plans, the contractor must submit updated plans within two (2) workdays of the request.

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

If the Government, during the preaward survey, concludes that the contractor does not or cannot meet all requirements described in this contract, the contractor will be declared nonresponsive.

Option Years: For each option year that may be exercised, the contractor will be required to review their production plans and resubmit the above plans in writing, detailing any changes and/or revisions that may have occurred. The revised plans are subject to Government approval. The revised plans must be submitted to the Contracting Officer or their representative within five (5) workdays of notification that the option year is being exercised.

NOTE: If there are no changes/revisions, the contractor will be required to submit to the Contracting Officer or their representative a statement confirming that the current plans remain in effect.

Quality Control Plan: The contractor shall provide a Quality Control Plan, which includes the practices and procedures to ensure compliance with these specifications, that the contractor shall implement upon award of this contract. This plan shall describe in detail the in-process controls, sampling, and inspection techniques for all phases of production, including database management, composition, printing, binding, packaging and labeling, and distribution. The plan shall also describe how, when, and by whom the above controls and inspections will be performed. The plan shall describe how problems will be reported, the procedures to be followed to rectify problems, and actions that will be taken to ensure that problems do not recur.

Security Control Plan: The contractor shall maintain in operation an effective security system where items by these specifications are manufactured and/or stored (awaiting distribution or disposal) to assure against theft and/or the product ordered falling into unauthorized hands.

The contractor is cautioned that no Government-provided information shall be used for non-government business. Specifically, no Government information shall be used for the benefit of a third party.

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

The plan shall contain at a minimum:

- (1) How will the Government files (data) be secured to prevent disclosure to a third party.
- (2) How all accountable materials will be handled throughout all phases of production.
- (3) How the disposal of waste materials will be handled. (See "DISPOSAL OF WASTE MATERIALS.")
- (4) How all applicable Government-mandated security as cited in this contract shall be adhered to by the contractor.

Disposal of Waste Materials Plan: The contractor must provide the method planned to dispose of the materials in accordance with the requirements specified herein (see "DISPOSAL OF WASTE MATERIAL") and must include the names of all contract officials responsible for the plan, describing their duties in relation to the waste material plan.

PREAWARD TEST: Prior to award, the prospective contractor shall be required to successfully demonstrate their ability to physically perform the composition and distribution (generation of labels and packing slip) portions of this contract. 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, electronic files representative of the files to be furnished under these specifications will be provided via email and will consist of raw Data Capture of the IRM.

Contractor must complete this test within three (3) workdays of receipt of test materials.

Contractor must submit digital deliverables, via email, to the IRS representative, george.e.valencia@irs.gov, and the U.S. Government Publishing Office, at cdominguezcastro@gpo.gov.

The test will consist of two parts, orchestrated concurrently, and will include services detailed in the contract specifications, as follows:

Part One will cover the composition of the contract: Upon notification to perform the preaward test, the prospective contractor will be provided with the files for an Internal Revenue Manual (approximately 100 pages) via electronic transmission. Within 10 workdays, the contractor shall develop and implement all required programming to perform the test, enter the file(s) into their system, and in accordance with these specifications, provide the Government with a complete set of fully formatted pages. The fully formatted pages must be furnished via electronic transmission to George Valencia, IRS Project Officer (email address to be provided at the time of test).

Part Two will cover distribution and consolidation: Upon notification to perform the preaward test, the prospective contractor will be provided Distribution files for five (5) Internal Revenue Manuals via electronic transmission. Within 10 workdays of receipt of files, the contractor shall develop and implement all required programming, and within five (5) workdays of development/implementation of required programming, the contractor shall provide to the Government all package labels (inner and outer) and packing slips in accordance with these specifications. The contractor shall organize the labels and packing slips so that each outer label and the corresponding inner labels and packing slips are bound together. For example, an outer label could be placed on an envelope, with the appropriate inner labels and packing slips inserted in the envelope. These samples must be sent to: IRS, Attn: George Valencia 1111 Constitution Avenue, Room 6423, Washington, DC 20224.

The Government acceptance period will be up to four (4) workdays for both phases of the preaward test.

The contractor shall notify the Contracting Officer upon completion of the preaward test.

In the event the preaward tests are disapproved by the Government, the contractor may by written notice be required, at the option of the Government, to submit additional preaward samples, as applicable. In such event, the contractor shall, at no cost to the Government, make any necessary changes. Such additional preaward samples shall be furnished under the terms and conditions of this contract and within the time specified.

Failure to successfully deliver completed preaward test samples within the stated time period may disqualify the contractor from further consideration for award.

All operations necessary in the performance of this 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 preaward test.

STANDARDS: The most current issued version of each standard in effect at contract award will be the prevailing standard applicable to this contract. ISO 8879, Standard Generalized Markup Language.

The Internal Revenue Manual is available for review at <https://www.irs.gov/irm>, or at the IRS Freedom of Information Reading Room, 1111 Constitution Avenue, NW, Washington, DC, 20224.

INSPECTION: The Government has the right to send its officers and employees into the offices and plants of the contractor for inspection of the facilities and operations provided for the performance of any work under this contract.

VERIFICATION OF DATABASE AT CONTRACTOR'S FACILITY: At Government's option, a database verification will be performed at the contractor's facility by Government personnel approximately 60 calendar days after award of the contract to verify that specifications have been met. Subsequently, additional verification performances may be required at the contractor's facility during the term of the contract.

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. 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. At Government's option, this may be held via teleconference. Person(s) that the contractor deems necessary for the successful implementation of the contract must be in attendance.

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 Date of Award through May 31, 2027 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, and no later than 30 calendar days of completion of distribution for each order, the contractor shall submit an itemized billing statement to the ordering agency for verification, approval, and signature. The contractor must email their billing invoice and all necessary documentation to: george.e.valencia@irs.gov. After agency verification and approval, the contractor must submit the approved, signed billing invoice to the U.S. Government Publishing Office.

Additionally, the contractor must email the approved, signed billing invoice to: cdominguezcastro@gpo.gov and apsdc@gpo.gov.

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. Instructions for using this method can be found at the following web address:

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

Invoices may also be mailed to: U.S. Government Publishing Office, Office of Financial Management, Attn: Comptroller, Stop: FMCE, Washington, DC 20401.

For more information about the billing process, refer to the General Information of the Office of Finance web page located at: <https://www.gpo.gov/how-to-work-with-us/vendors/how-to-get-paid>.

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

SECTION 2. – SPECIFICATIONS

SCOPE: These specifications cover the establishment, updating, and maintenance of an XML text and graphics publishing database; electronic prepress; composition; output of electronic files in various formats; printing; binding; packing; and distribution.

TITLE: Internal Revenue Manuals.

BACKGROUND: The IRM system is a document system that can be updated at any time. The Government will be updating units of issue ranging from 2 pages to more than 1,000 pages.

A TRIDOC is the smallest unit in the IRM that can be revised. A TRIDOC consists of any block of type that includes a number heading, a title, a date, and any text up to, but not including, the next number heading. Each exhibit in the IRM is considered to be a TRIDOC. A TRIDOC may be many pages long, or as small as a single heading. (See Exhibit 1.)

Print quantities are based on Government-supplied distribution files. Estimated quantities will be indicated on the print orders. Exact quantities to be printed shall be determined by the contractor by processing the distribution files and adding any quantities for Inspection and/or Blue Label Samples.

The IRM is structured as follows: Part, Chapter, Section, and five levels of Subsections. For example, IRM 2.4.6.1 is Part 2, Chapter 4, Section 6, Subsection 1. IRM 2.11.93.2 is Part 2, Chapter 11, Section 93, Subsection 2.

A period of heavy update activity (peak period) for IRM Parts 2, 3, and 21 occurs from September through January each year.

FREQUENCY OF ORDERS: Approximately 600 to 850 orders per year. Order activity may not be consistent throughout the year. During peak production periods (September through January each year), over 40 print orders may be issued during each week.

The majority of print orders issued for IRM packages will be for composition only and will require no printing.

QUANTITY: Approximately 30 to 2,500 copies per order.

NUMBER OF PAGES: Approximately 2 to 1,000 pages per order. The majority of orders will be for less than 200 pages.

TRIM SIZE: 8-1/2 x 11".

GOVERNMENT TO FURNISH: Electronic media will be furnished as follows –

Platform: Windows.

Storage Media: Email; SFTP.

Software: XML, MS Excel, Adobe Acrobat. All files will be created in current versions or near current versions of the above-mentioned program.

NOTE: All Government software upgrades (for specified applications) which may occur during the term of the contract, must be supported by the contractor.

Fonts: All printer and screen fonts will be furnished/embedded, as applicable.

Contractor is cautioned that furnished fonts are the property of the Government and/or its originator. All furnished fonts are to be eliminated from the contractor's archive immediately after completion of the contract.

Additional Information: Files will be furnished in native application and/or PDF format.

All files and print orders will be furnished via email and/or SFTP.

XML, Label, and Graphic files.

The IRM DTD: Distribution list containing quantity and address information.

Distribution lists for special one-time-only distributions.

IRS-established small package carrier account number (provided after award).

“Postage and Fees Paid” mailing indicia (provided after award).

Government Bill of Lading (GBL).

Sample printed products and written instructions.

Identification markings such as register marks, ring folios, rubber stamped jacket numbers, commercial identification marks of any kind, etc., must not print on finished product.

EXHIBITS: The facsimiles shown in the section entitled “EXHIBITS” are representative of the requirements which will be ordered under this contract. However, it cannot be guaranteed that future orders will correspond exactly to these exhibits.

EXHIBIT 1 – IRM.

EXHIBIT 2 – Graphic with Identifier and “#” to indicate “Official Use Only.”

EXHIBIT 3 – IRM Page with OUO Material Deleted.

EXHIBIT 4 – CCDM pages.

EXHIBIT 5 – IRS Document 12215 – IMDDS Labeling, Packing, and Shipping Instructions.

EXHIBIT 6 – IRS document 12194 – IMDDS shipping Label.

EXHIBIT 7 – Table of Contents (Organization and Staffing).

EXHIBIT 8 – Pallet Specifications.

EXHIBIT 9 – Labeling Cartons (containers).

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.

All XML text and graphic database management, composition, printing, and binding services required to manage and produce all IRMs and CCDMs in the document system.

All programming, processing, packing, and labeling for the distribution system.

Various administrative tasks, including the preparation of Excel spreadsheets of invoices, billing, and shipping logs.

Special security handling procedures for all “Official Use Only” material supplied and produced under this contract.

Full back-up capability of the entire XML and graphic database. Backup capability shall also be provided for all software and equipment used to fulfill these requirements.

At the conclusion of the contract, the contractor shall return to the Government the complete set of all products supplied by the Government for determining page numbering (updated by the contractor for all documents produced under this contract), and any camera copy/plates stored by the contractor.

The contractor must be able to accept files electronically via their secure contractor-hosted SFTP server. Appropriate log-on instructions and protocol shall be provided by the contractor at time of award. The contractor shall provide security, which at a minimum, shall require a unique user ID and password for access.

DATA ENTRY: The Government will supply XML files for updated and new documents via electronic transmission. The contractor shall enter these files into the publishing database, deleting the previous version of these files. When requested, the contractor shall enter the TRIDOC and Exhibit dates for Complete Revisions into the files supplied by the Government. No charges will be allowed for entering the dates into Complete Revisions.

XML files supplied by the Government will contain markup that uses proportional units (e.g., 50*) to indicate measurements (column widths) in TABLEs. The contractor shall calculate the column widths of proportional tables by dividing the proportional units for each column by the total number of proportional units in all columns, and use the quotients as the percentage of the total table width for each column width.

The contractor shall maintain the text database using XML and shall compose typeset pages from the XML files. The contractor shall not maintain or update the text files using non-XML or proprietary coding and shall not convert non-XML files to generate XML files.

Contractor to maintain non-proprietary style sheets and will provide them to the Government upon request.

The contractor shall parse contractor-updated files and Government supplied XML files to ensure that the files are in accordance with the DTD and ISO 8879 prior to composition and printing.

The contractor shall programmatically verify that all XML table tags used within a TABLE element are appropriate based on the COLS attribute and COLSPEC and SPANSPEC tags for that table. This verification shall be done prior to composition and printing. The contractor shall NOT use NAMEST and NAMEND attributes in place of the COLNAME attribute for an ENTRY that does not span more than 1 column. In TABLE ENTRY tags, if the NAMEST attribute is used, the NAMEND attribute must also be used.

The contractor shall programmatically identify and delete XML comments from XML files supplied by the Government. The contractor shall delete the comments from the files prior to composition and prior to incorporating the files into the database.

Exhibits are graphics, text, and or tables that are located at the end of an IRM. Figures are graphics that are incorporated within the textual pages of the IRM.

The XML text files contain identifiers that reference the graphic files. If a graphic is revised or replaced by the Government, and the new or revised graphic reference number is not indicated, the contractor shall generate the identifier. These identifiers shall be printed at the bottom of the page on which the graphic appears. If a graphic contains "Official Use Only" material (as indicated by the GRAPHIC tag attributes), the identifier printed on the page shall be followed by a "#" (pound sign). The identifier shall be eight (8) digits. The first five (5) digits of the identifier shall be the IRM Catalog Number, followed by a unique three-digit alphanumeric identifier.

The Government will supply PDF graphics files via electronic transmission. The contractor shall enter these files into the publishing database.

Some graphics may require reduction, enlargement, and conversion to grayscale, as applicable.

Copy for graphics will be provided, indicating the exhibit number and title or figure number and caption (if applicable).

For graphics that contain “Official Use Only” material (graphics marked with “#’s in the margin), the contractor shall indicate that the graphic contains “Official Use Only” material by setting the “RESTRICT” attribute in the GRAPHIC tag as appropriate in the XML file.

The contractor shall typeset and include in the XML text file exhibit numbers, exhibit titles, and figure numbers, figure captions, and any text submitted as part of an exhibit as appropriate.

The contractor shall incorporate graphics into their proper position with the textual data during output of electronic files. On any page containing a graphic, the contractor shall typeset and print at the bottom of the page the graphic identifier. If the graphic contains “Official Use Only” material, a “#” (pound sign) shall be typeset beside the identifier. (See Exhibit 2.)

When an IRM is revised, the contractor shall delete from the publishing database any unused graphics previously associated with that IRM. No charges will be allowed for deleting the unused graphics.

For existing graphics that require renaming, the contractor shall rename and/or copy the graphics as requested by the Government. Copying and/or renaming a graphic will be charged to the line item for reduction or enlargement of graphic (line item I.2.(b) in the “SCHEDULE OF PRICES”).

If an IRM is obsoleted, the contractor shall delete all the files associated with that IRM from the publishing database. There will be no charge allowed for deleting these obsolete files.

The Table of Contents for IRMs shall be programmatically generated from the TRIDOC headings and their numbers. Exhibit Numbers and Titles shall appear in the Table of Contents. The contractor shall process the entire unit of issue to produce the Table of Contents. (See Exhibit 7.)

Manual Transmittal pages are cover sheets used to issue all IRM material. Manual Transmittal pages contain textual user information and the Distribution Pattern for the transmittal. If no transmittal date is indicated on the print order, the contractor shall enter the contractual ship date as the transmittal date. (See Exhibit 1.)

ELECTRONIC PREPRESS: Prior to image processing, the contractor shall perform a basic check (preflight) of the furnished media and publishing files to assure correct output of the required reproduction image. Any errors, media damage, or data corruption that might interfere with proper file image processing must be reported to the IRS Project Officer in sufficient time to comply with the shipping schedule.

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

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

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

Upon completion of each order, the contractor must furnish final production native application files (digital deliverables) with the furnished material. The digital deliverables must be an exact representation of the final printed product and shall be returned on the same type of storage media as was originally furnished. The Government will not accept, as digital deliverables, PostScript files, Adobe Acrobat Portable Document Format (PDF) files, or any proprietary file formats other than those supplied, unless specified by the Government. (The Government will accept PDF files as digital deliverables when furnished by the Government.)

COMPOSITION: Contractor shall provide a full-page electronic composition (with graphics in place) for all pages produced. (See Exhibits 1, 3, and 4)

Pagination shall be designed to follow the IRM page design and the GPO Style Manual for widows, table breaks, etc.

All composition (text and tabular) shall be identical throughout the product(s) ordered under these specifications.

The IRM's text pages shall be set in the Helvetica and Arial typefaces (light, italic, regular, medium, bold condensed), in sizes 6 through 72 points.

No alternate typefaces will be allowed; however, manufacturers' generic equivalents will be accepted for the above typefaces. Each bidder shall list in the bid the name of the generic equivalent typeface(s) and composing machine to be used (see "TYPEFACES" in the "SCHEDULE OF PRICES").

The Government reserves the right to require samples of any generic equivalent typefaces offered if deemed necessary to determine their suitability.

Unless otherwise specified, the contractor shall follow the GPO Style Manual for the proper use of hyphens, en dashes, em dashes, ellipses, en spaces, em spaces, open and close quotes, etc. The GPO Style Manual can be found at <https://www.govinfo.gov/collection/gpo-style-manual>.

All indentations for the paragraphs shall be accomplished by tags and not fixed spaces. No composition codes shall appear in the text files.

The contractor shall provide 100 percent correct hyphenation. The last word of a paragraph cannot be hyphenated, and hyphenation is not allowed between columns and/or pages.

The contractor shall use Webster's Third International Dictionary as the standard for determining correct hyphenation points.

Word spaces shall not exceed 1-em.

IRM and CCDM page layouts are essentially the same, except for placing the appropriate product identification (IRM, CCDM) in the page headers and footers.

The contractor shall provide composition of "Official Use Only" text as follows:

A pound sign (#) shall appear to the right of any line of type containing information which cannot be disclosed to the general public. This material is classified "Official Use Only."

"Official Use Only" text may appear in IRMs. The contractor shall typeset "Any line marked with a # is for Official Use Only" on IRMs with "Official Use Only" data.

The contractor shall markup "Official Use Only" material within the publishing database using the "RESTRICT" tag and attributes.

When requested, the contractor shall provide PDF files of IRM units of issue with the "Official Use Only" text, tabular material, and graphics deleted. The pages are to appear with the space left for the "Official Use Only" material, but the "Official Use Only" material shall not be included in the file. No changes shall be made to the publishing database to generate these pages. The "#"s and phrase "Any line marked with a # is for Official Use Only" shall appear on the pages. (See Exhibit 3.)

Electronic output must have a minimum resolution of 1,200 lines per inch (lpi) or equivalent dots per inch (dpi).

NOTE: The majority of print orders issued for IRM packages will be for composition only and will require no printing.

PUBLISHING DATABASE OUTPUT:

The contractor shall provide XML text files as follows:

- The file name(s) for XML files(s) shall be in one of the following formats, as applicable –
“irmXX-XXX-XXX--YYYY-MM-DD.xml” - for non-ouo IRMs
“irmXX-XXX-XXX--YYYY-MM-DD--ouo.xml” - for OUO IRMs
- The contractor is responsible for identifying and creating the file name based on IRM number and manual transmittal date.

XX-XXX-XXX = IRM Number (i.e., IRM 1.1.1 = irm01-001-001)

- Files shall be transmitted to the Government via SFTP as indicated on the print order:
 - The text shall contain no hyphens other than for compound words;
 - The contractor shall parse the files to ensure conformance with the DTD;
 - Files may be ordered for the complete text database or any part of the text database.

The contractor shall provide graphics files in GIF format as follows:

- Files shall be transmitted to the Government via CD-R, email, or SFTP as indicated by the Government;
- The file name(s) shall be the eight-digit alphanumeric graphic identifier number(s), and the extension shall be “GIF”;
- CD-Rs shall be labeled with the print order number, IRM number, and catalog number;
- CD-Rs shall contain only the files requested on the print order and shall not contain extraneous files and directories;
- The contractor shall provide standardized graphic orientation for landscape graphics;
- Files may be ordered for the complete graphic database or any part of the graphic database.

The contractor shall furnish IRMs in Adobe PDF format as follows:

- The contractor shall convert ("distill") database files into PDF files;
- The Adobe Acrobat Distiller shall be used for the conversion; PDF Writer shall not be used; the ASCII format option in Distiller shall not be used during conversion;
- The file name(s) for PDF file(s) shall be in one of the following formats, as applicable:
“irmXX-XXX-XXX--YYYY-MM-DD.pdf” - for non-ouo IRMs
“irmXX-XXX-XXX--YYYY-MM-DD--rdct.pdf” - for OUO IRMs
“irmXX-XXX-XXX--YYYY-MM-DD--ouo.xml” - for OUO IRMs

- The contractor is responsible for identifying and creating the file name based on IRM number and manual transmittal date.

XX-XXX-XXX= IRM number (i.e., IRM 1.1.1 = irm01-001-001)

- If requested, CD-Rs shall be labeled with the print order number, IRM number, and catalog number;
- The contractor shall include the Transmittal Page(s) and Table Of Contents pages in the PDF file(s) and shall deliver a single, complete PDF file for each IRM requested. PDF files shall match the printed documents page for page including blank pages;
- The contractor shall enter PDF Mark information in the PDF files as follows:

TITLE - IRM number and Revision Date (e.g., "3.12.3 (Rev. 1/1/2012)")

SUBJECT - IRM Title (e.g., "Individual Income Tax Returns")

AUTHOR - Contractor name and ship date of print order (e.g., "Ima Printer, Dec. 1, 2001")

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

Government Paper Specification Standards No. 13 – https://www.gpo.gov/docs/default-source/forms-and-standards-files-for-vendors/vol_13.pdf.

All text paper used in each copy must be of a uniform shade.

White Uncoated Text, basis weight: 50 lbs. per 500 sheets, 25 x 38" equal to JCP Code A60.

PRINTING: At contractor's option, the product may be produced via conventional offset or digital printing, provided that Quality Level IV standards are maintained.

Print head-to-head or one side only (as ordered) in black ink; or black ink and one additional ink color. (NOTE: approximately 1% of the pages require a second color.) Portions of graphics to be printed in color will be indicated on an overlay.

Contractor to match Pantone number as specified on the print order.

NOTE: The GPO imprint requirement is waived and must not print on the final product.

MARGINS: Margins will be as indicated on the print order or furnished electronic file.

BINDING: Various binding styles will be required as follows:

The contractor shall trim four sides on all loose-leaf products.

Each loose-leaf product over one leaf and up to and including 32 leaves: At contractor's option, these shall be stitched, or paper banded, as specified below.

Each loose-leaf product over 32 leaves and up to and including 128 leaves: At contractor's option, these shall be paper-banded, shrink-film wrapped, or inserted in polyethylene envelopes, as specified below.

Each loose-leaf product over 128 leaves: At contractor's option, these shall be shrink-film wrapped or inserted in polyethylene envelopes, as specified below.

Stitched loose-leaf products: The contractor shall place one wire stitch in the upper left corner (ULC).

Paper-banded loose-leaf products: The contractor shall band each complete product with a strip of heavy Kraft paper, not less than 4" in width, around the short dimension (8-1/2") of the product.

Saddle-Stitched: When ordered, the contractor shall saddle-stitch and trim three sides. Each product must contain complete four-page signatures after trimming. Single leaves connected with a lip (i.e. binding stub) to the left or right side of stitches will not be allowed.

Drilling: When ordered, drill three (3) round 3/8" diameter holes on the 11" side, 4-1/4" center to center. Center of holes shall be 3/8" from the bound edge of the sheet.

PACKING: 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 guarantees the product will not be damaged and the package will not open nor split during the shipping or delivery process.

Packing List: The contractor shall create a packing list for each shipping container and insert it at the top of the container. The packing list shall contain the Primary Order Point Number, IRM numbers, quantities, catalog numbers, Order Point Numbers, program number, and print order number.

Bulk Shipments:

The contractor shall pack bulk shipments in shipping containers. Containers shall be corrugated or solid fiber shipping containers 200 psi minimum bursting strength. Bottom flaps may be glued, stapled, or sealed with polyester tape, 2" to 3" width, minimum 965 pounds transverse tensile strength. If stapled, containers must be stapled before packing and without damage to the product. Containers shall be sealed at the top with 2" to 3" paper polyester tape (not reinforced). Contractor shall determine exact dimensions of container in accordance with trim size and weight of the product. All containers must be packed solid, not to exceed 40 pounds per container when fully packed.

Contractor-supplied pallets (required for freight shipments only) shall be type III and shall conform to Federal Specifications NN-P-71C, and any amendments thereto, except for dimensions and single center stringer. Full entry shall be on the 40" width. (See Exhibit 8.) Strict adherence to these dimensions is necessary to accommodate storage requirements of IRS distribution centers. Receipt of incorrect pallets may result in a charge for each incorrect pallet, which will be assessed against the contractor. This charge will cover additional costs incurred by IRS to repalletize the shipment onto correct pallets.

Containers shall be stacked on pallets with a maximum height of 55" including pallet height. Metal strapping or pallet caps shall not be used for securing material on pallets. There shall be no more than one partial pallet per destination. Containers shall be stacked on pallets using a reverse layer pattern, usually having nine containers per layer, or as appropriate. Containers must be fastened securely to the pallet in a manner that will prevent movement during transit but permit ready removal, without damage to the containers at destinations.

Contractor to use the most current IRS Pallet Specification. (See Exhibit 8.)

Mailed Shipments:

Insert single or multiple copies, up to 2 pounds, into Kraft envelopes.

Quantities over 2 pounds, up to 12 pounds, must be inserted into cushioned shipping bags or wrapped in shipping bundles (maximum gross weight 14 pounds).

Quantities over 12 pounds, up to 24 pounds, must be wrapped in shipping bundles or packed in small shipping containers (maximum gross weight 27 pounds).

Quantities over 24 pounds, up to 36 pounds, must be packed in shipping containers (maximum gross weight 40 pounds).

LABELING AND MARKING: The contractor shall be required to neatly label and mark packages and shipments and create and affix labels, stickers, and/or forms for all packages and shipments.

Two types of labels are required:

Inner Address Labels: The inner address label shall contain the ship date, Order Point Number, street address, sequential package numbers ("1 of __, 2 of __," etc.), if applicable, quantity, IRM number, catalog number, program number, and print order number.

Outer Address Labels: The outer address label shall contain the return address (contractor's name, followed by the address of the contractor's production facility), ship date, Primary Order Point Number, street address, sequential package numbers ("1 of __, 2 of __," etc.), if applicable, quantities, IRM numbers, catalog numbers, Order Point Numbers, program number, and print order number.

The Government will provide a Label File for each print order. The Label File will contain only the information for Primary Order Point Numbers receiving a shipment for that print order. The contractor shall process all Label Files together for a consolidated shipment to produce the outer address labels. If multiple label files contain different information for the same Primary Order Point Number, the contractor shall use the information from the most recent Label File.

The contractor will use the most current IRS Document 12215 - IMDDS Labeling, Packaging and Shipping Instructions and IRS Document 12194 IMDDS Shipping Label for all shipments. (See Exhibits 5 and 6.)

The contractor shall verify that the Label File contains Primary Order Point (Outer Label) information for each Order Point (Inner Label) in a consolidated shipment. If there are Inner Labels without Outer Labels, the contractor shall notify the IRS Project Officer for resolution.

Shipping labels shall be firmly affixed to the widest surface of all packages. No part of the shipping label shall be placed over a seam or on top of sealing tape, and no part shall obstruct or be obstructed by other labels, stickers, markings, or banding.

When there are multiple packages in an order, the packing slip shall be placed in the first package and it shall have the words "Packing Slip Enclosed" on either the label or stamped on the label-side of the package.

Shipments shall be limited to one package per address label. In shipments that contain more than one package, each container shall be marked "1 of __, 2 of __," etc., to indicate the total number of packages in the shipment.

The contractor shall be responsible for obtaining carrier approval for the use of shipping labels and barcodes.

DEPARTMENTAL RANDOM COPIES (BLUE LABEL): All orders must be divided into equal sublots in accordance with the chart below. A random copy must be selected from each sublot. Do not choose copies from the same general area in each sublot. The contractor will be required to certify that copies were selected as directed using GPO Form 917-Certificate of Selection of Random Copies (located on www.GPO.gov).

<u>Quantity Ordered</u>	<u>Number of Sublots</u>
500 - 3,200	50
3,201 - 10,000	80
10,001 - 35,000	125
35,001 and over	200

These randomly selected copies must be packed separately and identified by a special label (GPO Form 2678-Departmental Random Copies (Blue Label) that must be printed on blue paper and affixed to each affected container. This form can be downloaded from www.GPO.gov. The container and its contents shall be recorded separately on all shipping documents and sent in accordance with the distribution list to: IRS, Attn: George Valencia, IRS Project Officer C:DC:TS:CAR:MP: P:TC:CD, 1111 Constitution Avenue, Room 6423, Washington, DC 20224..

A copy of the print order/specification and a signed Certificate of Selection of Random Copies must be included.

A copy of the signed Certificate of Selection of Random Copies must accompany the invoice sent to U.S. Government Publishing Office, Financial Management Service, for payment. Failure to furnish the certificate may result in delay in processing the invoice.

QUALITY ASSURANCE RANDOM COPIES: In addition to the Departmental Random Copies (Blue Label), the contractor may be required to submit quality assurance random copies to test for compliance against the specifications. The print order will indicate the number required, if any. When ordered, the contractor must divide the entire order into equal sublots and select a copy from a different general area of each subplot. The contractor will be required to certify that the copies were selected as directed using GPO Form 917 – Certificate of Selection of Random Copies which can be located on GPO.gov. Copies will be paid for at the running rate offered in the contractor's bid, and their cost will not be a consideration for award. A copy of the print order must be included with the samples.

Business Reply Mail labels will be furnished for mailing the quality assurance random copies. The copies are to be mailed at the same time as the first scheduled shipment. A U.S. Postal Service-approved Certificate of Mailing, identified by GPO program, jacket, and print order numbers, must be furnished with billing as evidence of mailing.

DISTRIBUTION SYSTEM AND CONSOLIDATED SHIPPING:

Distribution files for each print order will be sent to the contractor via electronic transmission, as specified under "GOVERNMENT TO FURNISH." The contractor shall use these files to determine print quantities and produce distribution lists and labels. The file names will be the print order number. The new file format for these shipping labels are Excel Flat files. The file type DIST.XLS will contain the IRM number, catalog number, order point numbers, and quantities.

The file type OUT.XLS will contain the Primary Order Point Numbers (OPNs) and mailing addresses. The file type INN.XLS will contain the subscribing OPNs, IRM number, quantities, and OPNs attention lines.

Example: Order Points 321605900, 321606611, and 321606612 are to receive one (1) copy each of two (2) different manual transmittals. The six (6) inner packages shall be consolidated in a single shipping container and shipped via small package carrier to the address for the Primary Order Point 321600000.

Combine shipments for the same street address.

Example: OPNs beginning with 1 through 4 with a "9" as their second digit share the same street address. The third digit further clarifies the shipping location (for example, Fresno begins with 190; Austin 292; Atlanta 396; Andover 498; etc.).

Ten different Order Points with the first five (5) digits starting with "292" (Austin) are to receive multiple copies of a manual transmittal with a total weight of 300 pounds.

Fifteen other Order Points with the first five (5) digits starting with "292" are to receive multiple copies of another transmittal with a total weight of 400 pounds.

All of the manual transmittals shall be consolidated into a single freight shipment to the Primary Order Point 292000000 on a GBL.

CAUTION: There may be multiple IRS offices in the same city; the contractor is not to combine shipments with a different street address that share the same zip code address.

The Government will schedule ship dates for individual print orders based on the contract Production Schedule. The ship date indicated on the print order will be the date the transmittals shall be available to ship. The contractor shall consolidate all transmittals available and ship on Tuesday and Friday of each week. If the consolidation day is a Federal holiday, the shipment shall be made the previous workday. The Government reserves the right to change the consolidation days with two days' notice to the contractor. The Government may require that material for an individual print order ship on the contract Production Schedule date.

The contractor shall package transmittals for individual print orders and affix an Inner Address Label (see Exhibits 5 and 6).

The contractor shall complete the Primary Order Point Consolidation. The contractor shall group together all packages to be shipped to a common office (the same first five (5) digits of the order point). The contractor shall then pack all inner packages for each office into shipping container(s) and ship the containers(s) to the Primary Order Point. The contractor shall generate and affix an Outer Address Label to each shipping container (see Exhibits 5 and 6).

A single inner package going to a specific office shall not be placed within another shipping container. In this situation, both the outer and inner label shall be placed on the package, with the "ship to" address (the address on the outer label) clearly indicated.

Examples:

- An envelope with an inner label is the only package going to an office. The outer label will also be placed on the envelope, with the ship to address clearly indicated. The inner label must not be covered by the outer label.
- A 40-lb. container with an inner label containing IRMs going to a single order point. The outer label will also be placed on the container, with the ship to address clearly indicated. The inner label must not be covered by the outer label.

The contractor shall consolidate all packages addressed to: IRS, 1111 Constitution Avenue, NW, Washington, DC 20224, into a single shipment.

Contractor to use only consolidated shipping dates (Tuesday and Friday) on print orders/production schedules. The contractor to email shipping logs to the IRS Project Officer.

DISTRIBUTION: Ship/mail f.o.b. contractor's city.

Complete addresses and quantities will be furnished with the print orders.

Billing of Consolidated Shipments: For consolidated print orders, the contractor shall bill inner labels and packaging to the production print order, and outer labels, packing, and pallets to the monthly order for consolidation. A print order will be provided after the contractor provides this report.

Billing Report: The contractor shall maintain an Excel billing log and provide a weekly email copy detailing the charges associated with each print order, showing charges by line item and the print order's ship date. The contractor shall include all line items and all billing associated with a print order in the report.

The contractor shall provide delivery by Small Parcel Carrier(s) as follows:

Upon award of the contract, or at least five (5) workdays prior to the first shipments, the IRS will provide a small package carrier account number. If not notified of the establishment of this account, the contractor shall contact the IRS Project Officer. Use of the small package carrier account number for shipments not authorized by the IRS is strictly prohibited. Packing and shipping containers shall conform to the size and weight limitations prescribed by the small package carrier, United States Postal Service, or other carriers, as appropriate. Proper documentation of shipments shall be maintained by the contractor. In the event of lost packages, tracking will be required, and this documentation shall be readily available.

Shipments:

Bulk Shipments –

The contractor shall ship all shipments weighing 500 pounds or more using GBLs. The only exception will be that shipments in the contractor's commercial zone must be made via local delivery. GBLs have designated carriers, and the contractor shall use the carriers as provided. Problems with GBLs or carriers shall be reported promptly to the IRS Traffic Manager.

The Government will furnish the contractor with 10 GBLs for the IRS service centers. Service Centers receive most of the bulk shipments. The contractor shall ensure that an adequate supply of GBLs is maintained for the service centers and shall supply a written inventory of the GBLs on hand on the first workday of each week to the IRS Project Officer. When the supply of GBLs for any of the service centers reaches three (3) or less, the contractor shall notify the IRS Project Officer.

The contractor shall notify the Government when a shipment not going to a service center will require GBLs. The contractor shall provide the Primary Order Point Number and the weight of the shipment to the IRS Project Officer.

The contractor shall ensure that the proper weight and number of pieces are shown on the GBL. The contractor shall ensure the date of receipt of shipment and signature are accurately entered by the carrier's agent, and the proper GBL paperwork is issued to the carrier. All memorandum copies must be legible. Proper documentation of shipments shall be maintained by the contractor. In the event of lost shipments, tracing will be required, and this documentation shall be readily available.

Mailed Shipments –

Destinations not available for small parcel carrier locations shall ship through the U.S. Postal Service (USPS). In most cases, first class, priority mail, or overseas airmail will be required. All copies mailed shall conform to the appropriate regulations in the U.S. Postal Service manuals for "Domestic Mail" or "International Mail," as applicable, and delivered to the local post office, appropriate bulk mail center, or Sectional Center Facility. If more than one of the above Postal facilities is available, the contractor shall make an agreement with the USPS as to the facility to be used for shipments under this contract in view of the importance of speedy delivery by the Postal Service.

The contractor shall ship all "Official Use Only" material by traceable means, and a signature required whenever possible.

When using the IRS mail permit imprint, the contractor shall obtain verification of delivery to USPS on PS Form 3602 or PS Form 3605 (as appropriate) and GPO form 712 (Certificate of Conformance). The contractor is cautioned that the "Postage and Fees Paid" permit imprint may be used only for the purpose of mailing material produced under this contract.

The contractor shall apply the appropriate postage to each piece for orders which result in mailings of less than 200 pieces or less than 50 pounds. The contractor will be reimbursed for postage by submitting a properly completed Postal Service Certificate of Mailing with the invoice for billing.

Occasionally, the contractor shall prepay postage costs, perhaps through the use of a postage meter. To be reimbursed for these costs, the contractor shall provide a daily listing of actual postal charges with the billing invoice for payment. This report shall include:

- Date of shipment.
- Beginning and ending postage meter readings and the difference.
- A list of items shipped.
- Unit weight in pounds of each individual IRM product to three decimal places (± 0.005).
- The signature of the responsible contractor's representative.

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

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

Postage Summary Report: Within two (2) days of mailing, the contractor shall submit a summary of postage costs to the IRS Project Officer. The summary shall include all USPS mailing statements used to complete the mailing and must include the program number, print order number, total quantity mailed, total postage costs, and the zip code of the acceptance post office.

The contractor must provide the shipping tracking number (when applicable) and list the method of shipment (GBLs, USPS, small parcel carrier, etc.) and include the number on all shipping notifications to the Government.

For each consolidated shipment, the contractor shall supply a count of the total number of inner and outer labels for that shipment and a list of the print orders in that shipment. The agency will be providing a new print order number for consolidated shipment after receiving this report.

The contractor is responsible for complying with each carrier's specific shipping requirements. The contractor shall not ship products that do not conform to a carrier's shipping requirements.

If the method of shipment selected by the contractor was unable to deliver to the Government specified customers/addresses, it shall be the contractor's responsibility to reship the package(s) at the contractor's expense.

The contractor shall notify the Government when it becomes apparent the distribution requirement, as identified above, will not be met (i.e., late distribution). When the contractor is advised that the ship/mail date was not met for a customer/address due to something within the contractor's control, the contractor shall take the appropriate corrective actions to resolve current discrepancies and to prevent reoccurrence in the future.

Upon completion of each order, the contractor must notify the ordering agency (on the same day the order ships-mails) via email to the address indicated on the print order. The subject line of the email shall be "Distribution Notice for Program 370-S R1, Print Order XXXXX, Jacket Number XXX-XXX." The notice must provide all applicable tracking numbers, shipping mailing method, and title of the product. (See "DISTRIBUTION" for additional reporting requirements.)

All expenses incidental to picking up and returning furnished materials (if applicable) 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).

Communication via email or SFTP shall be available within 15 calendar days of contract award.

The following schedules begin the workday after receipt of the print order and furnished material; the workday after receipt will be the first workday of the schedule.

XML, Graphics, and PDF files shall be furnished via electronic transmission on the same workday the print order is issued.

New formats shall be available for composition within 10 workdays of notification of availability of print order and furnished materials.

Format changes shall be made within two (2) workdays of notification of availability of print order and furnished materials.

Production Schedules:

Schedule I – Composition.

Orders for initial keying of new data and/or updates of existing data, composition, and furnishing publishing database output will follow the below schedule:

<u>Number of Pages</u>	<u>Shipment</u>
1 up to and including 19.....	2 workdays
20 up to and including 67.....	3 workdays
68 up to and including 240.....	6 workdays
over 240.....	7 workdays

NOTE: Approximately 85% of orders issued will follow Schedule I.

Schedule II – Composition, Printing, Binding, and Distribution.

Orders for initial keying of new data and/or updates of existing data, composition, printing, binding, and distribution will follow the below schedule (combining the schedules for column (1) (Print, Bind, Ship/Mail) and column (2) (Composition), if applicable):

<u>Number of Pages</u>	(1) Print, Bind, Ship/Mail	(2) <u>Composition</u>
1 up to and including 19.....	3 workdays	2 workdays
20 up to and including 67.....	4 workdays	3 workdays
68 up to and including 240.....	7 workdays	6 workdays
over 240.....	8 workdays	7 workdays

- a) The number of workdays in accordance with column (1) above are based upon the total number of pages in the ordered publication.
- b) If composition is not required, then only column (1) schedule will apply.
- c) The number of workdays in accordance with column (2) above are based upon the number of pages composed for initial keying of new data or updates of existing data, plus.

Example: 224 printed pages are identified under columns (1) and (2). Under column (1), seven (7) workdays are allowed for the printed pages, and six (6) workdays are allowed under column (2) for composed pages, for a total of 13 workdays allowed for the ship/mail schedule under Schedule II.

When XML, Graphics, and/or PDF files are ordered on a print order that also requires composition and printing, the contractor shall deliver the files two (2) workdays after the number of workdays allowed for Composition in the Production Schedule.

The ship/mail date indicated on the print order is the date products ordered for shipping mailing f.o.b. contractor's city must be delivered to the U.S. Postal Service and/or picked up by small package carrier.

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 Office 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 or via telephone at (202) 512-0520. Personnel receiving the email or call will be unable to respond to questions of a technical nature or to transfer any inquiries.

CONTRACT TERMINATION TRANSITION SERVICES: Upon termination of the contract, the contractor shall provide the Government all data and materials generated as a result of this contract and all services to which the Government is entitled under the contract.

Within five (5) workdays of the end of composition work on this contract, the contractor shall provide the complete set of all printed products (furnished by the Government and updated by the contractor) at no additional cost to the Government.

All contract deliverables, including graphic materials, to which the Government takes possession, shall be packaged in accordance with the contract specifications, where applicable, or in suitable containers to prevent damage during shipment and shall be provided at the contractor's expense. The materials shall be delivered to a location(s) designated by the Government. Shipping costs will be borne by the Government, and GBLs will be provided for shipments.

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

I. 1. (a) 528
(b) 692

2. (a) 156
(b) 112
(c) 64

II. (a) 1
(b) 1
(c) 1

III. (a) 92,024
(b) 436
(c) 46,068
(d) 1

IV. (a) 1,776 (1) 1027 (2)
(b) 18 2

V. (a) 100
(b) 1,149
(c) 30
(d) 200
(e) 2

VI. 1

VII. (a) 636
(b) 652
(c) 368
(d) 64
(e) 40
(f) 248
(g) 4

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SECTION 4. - SCHEDULE OF PRICES

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

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

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

An entry of NC (No Charge) shall be entered if bidder intends to furnish individual items at no charge to the Government. Bids submitted with NB (No Bid), NA (Not Applicable), or blank spaces for an item may be declared non-responsive.

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

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

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

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

Unless otherwise specified, no more than (3) blank pages shall be permitted at the end of text for saddle-stitched products.

For printed products, a charge will be allowed for each text page of a single-color product, whether printed or blank. For products printing in more than one color, a charge under line item IV.(b) will be allowed only for pages actually printed with the additional color(s).

I. TABLE OF CONTENTS AND GRAPHICS:

1. Table of Contents Pages: Preparation of Table of Contents includes TRIDOC headings from the XML text files, reversing the sequence number and title, and all related processing.
 - (a) First page of Table of Contents..... per page\$ _____
 - (b) Each additional page of Table of Contents per page\$ _____
2. Graphics:
 - (a) PDF Graphics files, including all related processing per graphic\$ _____
 - (b) Reduction or enlargement of PDF graphics per graphic\$ _____
 - (c) Converting PDF graphics to grayscale..... per graphic\$ _____

(Initials)

II. FORMATS:

- (a) One-time charge (per contract) for development of initial format for all products..... one-time charge.....\$_____
- (b) Development of new format..... per format.....\$_____
- (c) Change to existing format, including new tags and DTD updates per tag.....\$_____

III. PUBLISHING DATABASE OUTPUT: Prices must be all-inclusive for data entry, composition, and all other related processing in accordance with these specifications.

- (a) XML files via electronic transmission per 1,000 characters.....\$_____
- (b) GIF graphics files via electronic transmission per graphic.....\$_____
- (c) PDF files via electronic transmission per page.....\$_____
- (d) Files saved onto CD-R (including cost of disc and packing)per disc.....\$_____

IV. PRINTING: Prices offered shall include the cost of all required materials and operations necessary (including paper) for the printing of the products listed in accordance with these specifications.

	<u>Makeready and/or Setup</u> (1)	<u>Running Per 1,000 Copies</u> (2)
(a) Printing in black	per page.....\$_____	\$_____
(b) Printing in one additional ink color other than black	per color/per page.....\$_____	\$_____

V. BINDING: Prices offered shall include the cost of all required materials and operations necessary for the binding of the product listed in accordance with these specifications.

NOTE: Prices for line items V.(a), (b), and (c) must include the cost of trimming each leaf four sides.

- (a) Loose-leaf products over 1 leaf up to and including 32 leaves per copy.....\$_____
- (b) Loose-leaf products over 32 leaves up to and including 128 leaves per copy.....\$_____
- (c) Loose-leaf products over 128 leaves per copy.....\$_____
- (d) Saddle stitched products..... per copy.....\$_____
- (e) Drilling per 1,000 leaves.....\$_____

(Initials)

VI. ADDITIONAL OPERATIONS:

One-time setup charge (per contract) for
SFTP setup, email communication, distribution,
and consolidation system one-time charge \$ _____

VII. PACKING AND DISTRIBUTION: Prices must be all-inclusive, as applicable, and must include the cost of packing; Kraft envelopes, cushioned shipping bags, shipping bundles, and shipping containers; generating and affixing all labels, all necessary wrapping and packing materials; labeling and marking; shipping; and distribution in accordance with these specifications.

- (a) Creating and affixing inner address label..... per label \$ _____
- (b) Creating and affixing outer address label..... per label \$ _____
- (c) Inserting copies up to 2 pounds into Kraft envelopesper envelope \$ _____
- (d) Quantities over 2 pounds, up to 12 pounds,
packed in cushioned shipping bags or wrapped
in shipping bundles (maximum gross weight 14 pounds)per bag or bundle \$ _____
- (e) Quantities over 12 pounds, up to 24 pounds,
wrapped in shipping bundles or packed in small
shipping containers (maximum gross weight 27 pounds)per bundle or container \$ _____
- (f) Quantities over 24 pounds, up to 36 pounds,
packed in shipping containers
(maximum gross weight 40 pounds)..... per container \$ _____
- (g) Pallets for bulk shipments per pallet.... \$ _____

TYPEFACES: If an alternate typeface is proposed, the bidder must list on the line of the same number as the preferred typeface, the name of the alternate typeface to be used.

Preferred Typeface: 1. Helvetica
 2. Arial

Manufacturer's Generic
Equivalent Typefaces

Name of Composing Machine

1. _____

2. _____

LOCATION OF POST OFFICE: All mailing will be made from _____

Post Office located at Street Address _____,

City _____, State _____, Zip Code _____.

(Initials)

SHIPMENTS: Shipments will be made from: City _____ State _____.

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

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

AMENDMENT(S): Bidder hereby acknowledges amendment(s) number(ed) _____.

BID ACCEPTANCE PERIOD: In compliance with the above, the undersigned 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)

THIS SECTION FOR GPO USE ONLY

Certified by: _____ Date: _____ Contracting Officer: _____ Date: _____
(Initials) _____ (Initials) _____