

U.S. GOVERNMENT PUBLISHING OFFICE

Washington, DC

GENERAL TERMS, CONDITIONS, AND SPECIFICATIONS

For the Procurement of

*Data Capture of REMICs and CDO Information*

as requisitioned from the U.S. Government Publishing Office (GPO) by the  
Internal Revenue Services (IRS)

Single Award

**TERM OF CONTRACT:** The term of this contract is for the period beginning April 1, 2026, and ending March 31, 2027, plus up to four (4) optional 12-month extension periods that may be added by the "OPTION TO EXTEND THE TERM OF THE CONTRACT" clause in SECTION 1 of this contract.

**BID OPENING:** Bids shall be opened virtually at 11:00 a.m., Eastern Time (ET), on February 4, 2026, at the U.S. Government Publishing Office. All parties interested in attending the bid opening shall email [bids@gpo.gov](mailto:bids@gpo.gov) one (1) hour prior to the bid opening date and time to request a Microsoft Teams live stream link. This must be a separate email from the bid submission. The link will be emailed prior to the bid opening.

**BID SUBMISSION:** Bidders must email bids to [bids@gpo.gov](mailto:bids@gpo.gov) for this solicitation. No other method of bid submission will be accepted at this time. The Program Number and bid opening date must be specified in the subject line of the emailed bid submission.

Bids received after the bid opening date and time specified above will not be considered for award.

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

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

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

For technical information, please contact Cecilia Dominguez at (202) 512-0418 or [cdominguezcastro@gpo.gov](mailto:cdominguezcastro@gpo.gov).

## SECTION 1. - GENERAL TERMS AND CONDITIONS

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

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

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

**SUBCONTRACTING:** Subcontracting is not permitted.

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

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

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

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

For the purpose of this clause, performance under this contract will be divided into successive periods. The first period will extend from April 1, 2026 to March 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.

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

The economic price adjustment will be the percentage difference between Index averages as specified in this paragraph. An index called the variable index will be calculated by averaging the monthly Indexes from the 12-month interval ending 3 months prior to the beginning of the period being considered for adjustment. This average is then compared to the average of the monthly Indexes for the 12-month interval ending December 31, 2025, called the base index. The percentage change (plus or minus) of the variable index from the base index will be the economic price adjustment for the period being considered for adjustment.

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

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

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

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

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

- Personal identification numbers, such as passport number, driver's license number, taxpayer identification number, or financial account or credit card numbers.
- Address information, such as street address or personal email address.
- Personal characteristics, including photographic image (especially of face or other distinguishing characteristic), fingerprints, handwriting, or other biometric image or template data (e.g., retina scans, voice signature, facial geometry).

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

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

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

Contractor must submit digital deliverables via email to [Michael.S.King@irs.gov](mailto:Michael.S.King@irs.gov) and [cdominguezcastro@gpo.gov](mailto:cdominguezcastro@gpo.gov).

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

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

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

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

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

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

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

During the performance of this contract, legal documents (including documentary and testimonial evidence, as well as 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 the contracted entity is a federal, state, or local agency and the transmitted data contains FTI, these procedures shall meet the requirements of Publications 1075 and 4812.
3. **Acknowledgement:** The contractor is required to provide the 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 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) 512-0418; 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 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 the 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 unauthorized persons cannot retrieve any such records.
- (c) The contractor shall inform all personnel with access to the confidential information obtained from the IRS in the performance of this contract of the confidential nature of the information and the safeguards required to protect this information from improper disclosure.
- (d) The contractor shall assure that each contractor employee with access to IRS work knows the prescribed rules of conduct and that each contractor employee is aware that he/she may be subject to criminal penalties for violations of the Privacy Act. Contractor employees will be required to sign the Contractor Personnel Security Certification form, which will be furnished at 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.
- (b) The contractor shall submit a properly completed set of investigative request processing forms for each such employee in compliance with instructions to be furnished to the IRS, within 24 hours of certification.
- (c) 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.

(d) 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.

(e) The contractor shall immediately notify the Contracting Officer and the IRS Representative of the termination, resignation, or reassignment of any authorized personnel under the contract. Further, the contractor shall include the steps taken to ensure continued performance in accordance with the contract. Replacement personnel or new hires must have qualifications that are equal to or higher than the qualifications of the person(s) to be replaced.

The contractor may contact the assigned IRS COR regarding questions concerning requirements for a security clearance. The requirements include, but are not limited to, the 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 the 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 completed form for each employee who will be involved in the production of 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 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 IRS within 24 hours of receipt to [Michael.S.King@irs.gov](mailto:Michael.S.King@irs.gov).

## **SUBMISSION OF SECURITY FORMS AND RELATED MATERIALS (AUG 2025)**

The Treasury Security Manual (TD P 15-71) sets forth investigative requirements for contractors 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](http://www.sss.gov);
- U.S. citizenship/lawful permanent residency compliance; If foreign-born, contractors must provide proof of U.S. citizenship or Lawful Permanent Residency status by providing their Alien Registration Number (“A” Number);
- Background investigation forms;
- Credit history;
- Federal Bureau of Investigation fingerprint results; which requires 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](mailto:hco.ps.contractor.security.onboarding@irs.gov) within 10 business days (or shorter period) of assigning (or reassigning) personnel to this contract/order/agreement and prior to the contractor 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, contractor 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, systems accesses are removed, and Real Estate & Facilities Management is notified of federal workspace that is vacant.

As a rule, the change in the employment status, assignment, or standing of a contractor 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](mailto:csirc@irs.gov)

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

11. Staff-Like Access to, Processing and Storage of Sensitive but Unclassified (SBU) Information. The contractor 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 record exists. 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 the Contractor 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 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 this contract. The Contractor shall ensure that the appropriate personnel, administrative, technical, and physical safeguards are established to ensure the security and confidentiality of this information, data, documentary material, records, and/or equipment are 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 this contract. Destruction of records is EXPRESSLY PROHIBITED unless in accordance with Paragraph (4).
6. The Contractor is required to obtain the approval of the CO prior to engaging in any contractual relationship (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 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 program, and require written subcontractor acknowledgment of the same.
2. Violation by a subcontractor of any provision set forth in this language will be attributed to the Contractor.
3. Other Safeguards. None.

**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 softcopy 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 the 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, 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:** 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 SURVEY:** In order to determine the responsibility of the prime contractor, the Government reserves the right to conduct an on-site preaward survey at the contractor's facility or to require other evidence of technical, production, managerial, financial, and similar abilities to perform, prior to the award of a contract. As part of the financial determination, the contractor in line for award may be required to provide one or more of the following financial documents:

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

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

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

**PREAWARD PLANS:** As part of the preaward survey, the contractor shall present, in writing, to the Contracting Officer within three (3) workdays of being notified to do so by the Contracting Officer or his/her representative, detailed plans for each of the following activities. The workday after notification to submit will be the first day of the schedule. If the Government requests additional information after review of plans, the contractor must submit updated plans within one (1) workday of the request.

The contractor shall submit these plans as a PDF file to [Michael.S.King@irs.gov](mailto:Michael.S.King@irs.gov) and [cdominguezcastro@gpo.gov](mailto:cdominguezcastro@gpo.gov).

THESE PROPOSED PLANS ARE SUBJECT TO REVIEW AND APPROVAL BY THE GOVERNMENT, AND AWARD WILL NOT BE MADE PRIOR TO APPROVAL OF THE SAME. THE GOVERNMENT RESERVES THE RIGHT TO WAIVE 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 his/her representative a statement confirming that the current plans are still in effect.

#### QUALITY CONTROL PLANS:

The contractor shall provide a Quality Control Plan, which includes the practices and procedures to assure 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, 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 to be taken to ensure that problems do not recur.

#### SECURITY CONTROL PLANS:

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

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

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

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

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

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

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

#### PRODUCTION PLANS:

The Production Plans shall provide in detail, at a minimum:

- 1) Processing and sorting taxpayer information
- 2) Scheduled start-up dates for all phases of production at all locations (i.e., multiple facilities)
- 3) How coordination/communication will flow from one production phase to another
- 4) Who will be responsible for each phase
- 5) How will all parties be involved and kept informed
- 6) How the product will be staged and/or shipped
- 7) Point of contact(s) for the duration of the contract
- 8) Any other special requirements which are specific to this contract

**PREAWARD PRELIMINARY SECURITY ASSESSMENT:** A virtual preliminary security call will be held to evaluate the contractor's systems and facilities, which 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. Representatives from the Internal Revenue Service and the Government Publishing Office will be in attendance at this meeting. The assessment will include Facilities Management Security Services (FMSS), Physical Security, Privacy, Governmental Liaison and Disclosure, Information Technology Cybersecurity, Security Risk Management, Security Controls Testing & Evaluation, and 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, and Contract Security Assessment.

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

To establish coordination of all required operations, a representative from each involved production area for the contractor should be present.

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

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

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

### **QUALITY SYSTEMS PLANS:**

In conjunction with the "POSTAWARD CONFERENCE", the contractor shall submit a PDF of the Quality Systems Plans that will be used by the contractor, as specified herein. The plans shall be submitted to the Internal Revenue Service at [Michael.S.King@irs.gov](mailto:Michael.S.King@irs.gov) and to the Government Publishing Office at [cdominguezcastro@gpo.gov](mailto:cdominguezcastro@gpo.gov).

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

**Quality Systems:** The prime contractor shall initiate, prior to start-up and maintain throughout the term of this contract, a Quality Systems to assure conformance to all requirements of this contract. The plan should also specify the actions to be taken when defects are detected.

The Quality Systems shall assure the quality of all components. This element includes ensuring that components from different sources are compatible BEFORE the start of production.

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

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

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

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

**Quality Systems Audit:** In connection with the postaward conference call (see "POSTAWARD CONFERENCE CALL"), should the Government elect, a quality systems audit could be conducted. Following the conference call, IRS/GPO may conduct an in-depth audit of all contractor quality control methods, quality systems, and quality plans in a formal review of the previously approved written plan. This audit would require the contractor to plan, in advance, all quality-related functions that would be required to complete the contract.

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

**ORDERING:** Items to be furnished under the contract shall be ordered by the issuance of print orders by the Government. Orders may be issued under the contract from April 1, 2026 through March 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, the contractor shall submit an itemized statement of billing to Internal Revenue Services (IRS) for verification, approval, and signature. The contractor must email their billing invoice and all necessary documentation to [michael.s.king@irs.gov](mailto:michael.s.king@irs.gov).

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

Submitting invoices for payment via the GPO fax gateway (if no samples are required) utilizing the GPO barcode coversheet program application is the most efficient method of receiving payment. Instruction for using this method can be found at the following web address: <http://winapps.access.gpo.gov/fms/vouchers/barcode/instructions.html>.

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

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

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

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

## SECTION 2. – SPECIFICATIONS

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

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

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

**QUANTITY:** Approximately 100 to 1,000 individual IRS Form 8811's and approximately 100 to 2,000 total pages from which contractor must capture the data specified. (See EXHIBIT A and A-2).

**EXHIBITS:** The exhibit pages are representative of the requirements that will be ordered under this contract. However, it cannot be guaranteed that future orders will correspond exactly to these exhibits.

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

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

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

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

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

Line number from Form 8811	Description from Form 8811
1	REMIC name. Previously, this line has not exceeded 115 characters. If numbers appear before the name, they should be placed after the name. If "the" appears first, it should be dropped.
4	The person whom the public should contact.
5	The address of the person to contact. If there is no entry on this line, use the address from line three. An address style in a directory format should be used.
6	The telephone number of the person to contact. If there is no entry on this line, the field is to be left blank.
7	The Class(es) and associated CUSIP number(s). Generally, an attachment contains this information. Occasionally, there is other information listed here, however, only the Class(es) and CUSIP number(s) are input. (See EXHIBIT A-2).
8	The startup or issue date in the following format: MM/DD/YYYY

After entering the information, the contractor will:

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

XML tagging will be covered at the postaward conference.

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

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

A copy of the XML Schema Attachment is available upon request by contacting the GPO contract administrator at [cdominguezcastro@gpo.gov](mailto:cdominguezcastro@gpo.gov). It is strongly encouraged that bidders obtain a copy of this Attachment prior to submitting a bid. Submitting a bid without reviewing all attachments is at the bidders’ own risk.

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

**PROOFS:** Contractor to email a Proofreader copy PDF (see EXHIBIT B), XML tagged, and PDF scans of alphabetized Form 8811s to [Michael.S.King@irs.gov](mailto:Michael.S.King@irs.gov).

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

All shipments that fill less than a shipping container must be packaged with materials of sufficient strength and durability, and in such a manner that guarantees the product will not be damaged and that the package will not open or split during processing and handling for shipping/delivery.

Do not use string, paper, over-wrap, shrink wrap, or plastic straps.

Shipping containers must be double-packaged and double-labeled (both the inner and outer containers). The contractor is to email shipping and tracking information to [Michael.S.King@irs.gov](mailto:Michael.S.King@irs.gov) as soon as it becomes available.

**LABELING AND MARKING:** Contractor is to fill in and affix an IRS shipping label (see ATTACHMENT 1) to one end of the inner container only (never on the top, long side, or bottom).

Place the Small Package Carrier (SPC) label on top of the outer container, ensuring it is properly attached and will not separate from the box. Do not place the label over a seam, closure, or on top of sealing tape, as this may damage or remove the label from the package.

#### **DISTRIBUTION:**

***Distribution #1:*** Deliver f.o.b. destination via traceable means, all Form 8811s received from Ogden Service Center to: IRS/New Carrollton Federal Building, Attn: Michael King / C9-245, 5000 Ellin Rd, Lanham, MD 20706.

The contractor must arrange all processed hard copies of Form 8811s in alphabetical order, then numerical order (matching the sequence of the electronic PDF), prior to mailing the hard copies. Every effort will be made to remove any “Revised”, “Amended”, or “Deleted” Form 8811s prior to shipping to the contractor; however, if the contractor receives any “Revised”, “Amended”, or “Deleted” Form 8811s, they should batch separately and mail along with processed hard copies.

NOTE: These "Revised", "Amended", or "Deleted" Form 8811s are not to be scanned or XML-tagged.

**Distribution #2:** Deliver electronic XML and PDF files via email to: [Michael.S.King@irs.gov](mailto:Michael.S.King@irs.gov).

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

**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).

Print order will be emailed to the contractor.

Contractor will receive Form 8811s quarterly from the IRS Ogden Service Center. Forms will be shipped to the contractor on approximately April 15 for Quarter 1, July 15 for Quarter 2, October 15 for Quarter 3, and January 15 for Quarter 4 of each calendar year.

Within five (5) workdays of receipt, the contractor shall provide the number of Form 8811s received, and the total number of pages (front & back) received (there may be multiple pages per form submission). The IRS will issue the quarter's print order (GPO Form 2511) within three (3) workdays of the submission of this information.

The IRS will have fifteen (15) workdays to review the proofreader copy and submit any required edits. After this time, if no edits are submitted, the contractor shall email the final XML-tagged file to [Michael.S.King@irs.gov](mailto:Michael.S.King@irs.gov), and the order shall be considered complete and delivered.

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

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

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

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

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

The Government will determine the lowest bid by applying the prices offered in the "SCHEDULE OF PRICES" to the following units of production, which are the estimated requirements to produce one (1) year's production under this contract. These units do not constitute, nor are they to be construed as, a guarantee of the volume of work which may be ordered for a like period of time.

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

I. (a) 2,855

(b) 5,474

#### **SECTION 4. - SCHEDULE OF PRICES**

Bids offered are f.o.b. destination.

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

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

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

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

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

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

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

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

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

\_\_\_\_\_  
(Initials)

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

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

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

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

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

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

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

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

\_\_\_\_\_ (City – State – Zip Code)

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

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

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

**THIS SECTION FOR GPO USE ONLY**

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

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

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## Read Prior to Producing or Labeling Cartons

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**Labels MUST be generated from the PDF file provided. Handwritten updates are not allowed on any label. If these instructions are not followed, the Contractor will be held responsible for all re-labeling charges.**

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### Section I – Prior to Producing Label

- 1) **Contact the IRS for a new carton label** if any of the following fields are blank when the label is received:  
(a) Catalog number, (b) Revision, (c) Requisition number, (d) Product number, or (e) Product title.
- 2) **Fields for Contractor to Update Electronically:** (a) Carton # of # (see number Section I, 3 below); (b) From address;  
(c) To address (see exception under Section II, 2, Cartons via Small Package Carrier (SPC) below); and (d) Carton quantity  
(if carton quantity is blank, it must be updated with the correct packing quantity).
- 3) **Automated Carton # of # fields:** To print the correct number of labels for each address with sequential carton numbers,  
input the total number of cartons in second # field and press "Print Labels" button. **Warning: Once the print button is pressed,**  
**printing cannot be canceled. Be sure all information is correct prior to printing.**
- 4) **Printing:** Labels must be produced same-size in black ink on white paper.
- 5) **Proof:** An electronic proof of the label may be required if indicated on the contract or print order.

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### Section II – Labeling for Shipment

- 1) **Cartons:** All cartons must have IRS shipping label affixed to one end of the carton only (never on top, long-side, or bottom).
- 2) **Cartons via Small Package Carrier (SPC):** Affix SPC label to top of carton on edge nearest to IRS label. If shipping via SPC to the IRS National Distribution Center, leave the "To (Consignee)" address field blank.
- 3) **Small SPC packages/boxes/envelopes via SPC:** Affix IRS label to front of package and SPC label to the back. This includes advance distributions and IRS samples.

*cut here* ..... *cut here*

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### Carton Shipping Label

Department of the Treasury <b>Internal Revenue Service</b>	Publishing analyst	Phone number	Carton #	of #
GPO Jacket number	Print order number	Program number		
From (Contractor name and address)		To (Consignee)		
Catalog number	Revision (YYYY-MM-DD)			
Product number (Form, Document, Publication, etc)		Product title		
Carton quantity	Requisition number (YY-nnnnn)			

# EXHIBIT A

Form **8811**

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

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

OMB No. 1545-1099

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

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

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

REMIC  
 Issuer of collateralized debt obligation (CDO)

1 Name of REMIC or issuer of CDO  XYZ REMIC Trust 2019-001	2 Employer identification number  12-3456789
--	--

3 Address (see instructions)

U.S. Bank, N.A.  
2624 Ransom Drive/Anywhere, MD 21000

4 Name and title of the representative to be contacted by the public (see instructions)  John Doe Vice President, Stock Option Corporation	5 Telephone number of representative (optional)  (555) 678-1234
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6 Address of the representative to be contacted by the public (if different from REMIC's or issuer's)

Same	7 CUSIP number(s) (see instructions)	8 Startup day or issue date (mm/dd/yyyy)
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See Attachment	9 Name and title of the representative to be contacted by the IRS (see instructions)  John Doe Vice President, Stock Option Corporation	10 Telephone number of representative  (555) 678-1234
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11 Address of the representative to be contacted by the IRS

U.S. Bank, N.A. 2624 Ransom Drive/Anywhere, MD 21000	
---	--

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.  Signature (see instructions)	Date	Vice President Title
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## General Instructions

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

## Future Developments

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

## What's New

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

## Purpose of Form

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

## Who Must File

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

## When To File

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

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

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

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

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

## Use and Availability of Information on This Form

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

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

## Where To File

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

## Signatures

### REMIC with a startup day after November 9, 1988.

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

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

**REMIC with a startup day before November 10, 1988.**

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

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

## Specific Instructions

### Line 3

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

### Lines 4, 5, and 6

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

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

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

### Line 7

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

### Line 8

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

### Lines 9, 10, and 11

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

### Paperwork Reduction Act Notice

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

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

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

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

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

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

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

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

## **EXHIBIT A-2**

### **Sample Attachment to Form 8811**

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

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

## EXHIBIT B

**ABC Remic Trust 2019-001**

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

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

**2624 Ransom Drive**

**Anywhere, MD 21000**

**(555) 678-1234**

**07/25/2019**

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

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

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

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

**Class R: N/A**

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

**REMIC INVESTOR HOTLINE 4400**

**WESTOVER TERRACE NW**

**ANYTOWN, DC 20014**

**(555) 789-1122**

**08/11/2019**

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

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

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

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

# EXHIBIT C (1 of 2)

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

### **Ajax Mortgage Loan Trust 2019-B**

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

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

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

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

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110

Tel: 617-603-6449

CUSIP: Class A-1: 03463U\*AA5;  
Class A-2: 03463U\*AB3; Class  
A-3: 03463U\*AC1; Class M-1:  
03463U\*AD9; Class B-1:  
03463U\*AE7; Class B-2:  
03463U\*AF4; Class B-3:  
03463U\*AG2; Class A-IO-S:  
03463U\*AK3; Class XS:  
03463U\*AJ6; Class R:  
03463U\*AL1; Class LT-R: NA  
Startup/Issue Date: 08/02/2019

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

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110

Tel: 617-603-6449

CUSIP: Class A-1: 03463U\*AA5;  
Class A-2: 03463U\*AB3; Class  
A-3: 03463U\*AC1; Class M-1:  
03463U\*AD9; Class B-1:  
03463U\*AE7; Class B-2:  
03463U\*AF4; Class B-3:  
03463U\*AG2; Class A-IO-S:  
03463U\*AK3; Class XS:

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

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

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110

Tel: 617-603-6449

CUSIP: Class A-1: 03463U\*AA5;  
Class A-2: 03463U\*AB3; Class  
A-3: 03463U\*AC1; Class M-1:  
03463U\*AD9; Class B-1:  
03463U\*AE7; Class B-2:  
03463U\*AF4; Class B-3:  
03463U\*AG2; Class A-IO-S:  
03463U\*AK3; Class XS:  
03463U\*AJ6; Class R:  
03463U\*AL1; Class LT-R: NA  
Startup/Issue Date: 08/02/2019

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

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110

Tel: 617-603-6449

CUSIP: Class A-PT1:  
05991E\*AB5; Class A-PT2:  
05991E\*AD1; Class A-PT3:  
05991E\*AF6; Class X-PT2:  
05991E\*AH2; Class S-PT3:  
05991E\*AK5; Class R:  
05991E\*AL3  
Startup/Issue Date: 08/01/2019

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

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110

Tel: 617-603-6449

CUSIP: Class A-PT1:  
05991E\*AB5; Class A-PT2:  
05991E\*AD1; Class A-PT3:  
05991E\*AF6; Class X-PT2:  
05991E\*AH2; Class S-PT3:  
05991E\*AK5; Class R:  
05991E\*AL3  
Startup/Issue Date: 08/01/2019

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

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110

Tel: 617-603-6449

CUSIP: Class A-PT1:  
05991E\*AB5; Class A-PT2:  
05991E\*AD1; Class A-PT3:  
05991E\*AF6; Class X-PT2:  
05991E\*AH2; Class S-PT3:  
05991E\*AK5; Class R:  
05991E\*AL3  
Startup/Issue Date: 08/01/2019

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

Althea D. Wright, Vice President  
U.S. Bank National Association  
One Federal Street 3rd Floor  
Boston, MA 02110

Tel: 617-603-6449

CUSIP: Class A-PT1:  
05991E\*AB5; Class A-PT2:  
05991E\*AD1; Class A-PT3:  
05991E\*AF6; Class X-PT2:  
05991E\*AH2; Class S-PT3:  
05991E\*AK5; Class R:  
05991E\*AL3  
Startup/Issue Date: 08/01/2019

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

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

Tel: (410) 884-2000

CUSIP: Class A-1: 065403\*AY3;  
Class A-2: 065403\*AZ0; Class  
A-SB: 065403\*BA4; Class A-3:  
065403\*BB2; Class A-4:  
065403\*BC0; Class X-A:  
065403\*BD8; Class X-B:  
065403\*BE6; Class A-S:  
065403\*BF3; Class B:  
065403\*BG1; Class C:  
065403\*BH9; Class X-D:  
065403\*AA5; Class X-F:  
065403\*AC1; Class X-G:  
065403\*AE7; Class X-H:  
065403\*AG2; Class X-C:

065403\*BJ5; Class D:  
065403\*AJ6; Class E:  
065403\*AL1; Class F:  
065403\*AN7; Class G:  
065403\*AQ0; Class H:  
065403\*AS6; Class RR Interest:  
BCC2J5\*PI8  
Startup/Issue Date: 04/04/2019

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

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

Tel: (410) 884-2000

CUSIP: Class A-1: 065402\*AY5;  
Class A-2: 065402\*AZ2; Class  
A-SB: 065402\*BA6; Class A-3:  
065402\*BB4; Class A-4:  
065402\*BC2; Class X-A:

065402\*BD0; Class X-B:  
065402\*BE8; Class A-S:  
065402\*BF5; Class B:  
065402\*BG3; Class C:  
065402\*BH1; Class X-D:  
065402\*AA7; Class X-F:  
065402\*AC3; Class X-G:  
065402\*AE9; Class X-H:  
065402\*AG4; Class D:  
065402\*AJ8; Class E:  
065402\*AL3; Class F:  
065402\*AN9; Class G:  
065402\*AQ2; Class H:  
065402\*AS8; Class RR  
INTEREST: BCC2JT\*3W9  
Startup/Issue Date: 05/31/2019

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

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

Tel: (410) 884-2000

CUSIP: Class A-1: 06540W\*BA0;  
Class A-SB: 06540W\*BB8; Class  
A-2: 06540W\*BC6; Class A-3:  
06540W\*BD4; Class X-A:  
06540W\*BH5; Class X-B:  
06540W\*BJ1; Class A-S:  
06540W\*BE2; Class B:  
06540W\*BF9; Class C:  
06540W\*BG7; Class X-D:  
06540W\*AA1; Class X-FG:  
06540W\*AC7; Class X-H:  
06540W\*AE3; Class X-J:  
06540W\*AG8; Class D:  
06540W\*AJ2; Class E:  
06540W\*AL7; Class F:  
06540W\*AN3; Class G:  
06540W\*AQ6; Class H:  
06540W\*AS2; Class J:  
06540W\*AU7; Class RR Interest:  
BCC2KM\*YY4  
Startup/Issue Date: 08/08/2019

# EXHIBIT C (2 of 2)

**Verus Securitization Trust**

**2019-INV2 Upper-Tier REMIC**

VALERIE DELGADO  
388 GREENWICH ST  
NEW YORK, NY 10013

Tel: 714-845-4102

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

**Victoria Capital Trust, Series**

**2019-Q4**

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

Tel:

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

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

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

Tel: (410) 884-2000

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

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

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

Tel: (410) 884-2000

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

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

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045  
Tel: (410) 884-2000  
CUSIP: Class A-1-A:  
91834Y\*AA4; Class A-1B:  
91834Y\*AB2; Class A-2:  
91834Y\*AC0; Class M-1:  
91834Y\*AD8; Class M-2:  
91834Y\*AE6; Class M-3:  
91834Y\*AF3  
Startup/Issue Date: 09/19/2019

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

James Brown, Vice President  
Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045  
Tel: (410) 884-2000  
CUSIP: Class A-1: 95001V\*AQ3;  
Class A-2: 95001V\*AR1; Class  
A-SB: 95001V\*AS9; Class A-3:  
95001V\*AT7; Class A-4:  
95001V\*AU4; Class X-A:  
95001V\*AV2; Class X-B:  
95001V\*AW0; Class A-S:  
95001V\*AX8; Class B:  
95001V\*AY6; Class C:  
95001V\*AZ3; Class X-D:  
95001V\*AA8; Class D:  
95001V\*AC4; Class E-RR:  
95001V\*AF7; Class F-RR:  
95001V\*AH3; Class G-RR:  
95001V\*AK6; Class H-RR:  
95001V\*AM2  
Startup/Issue Date: 07/11/2019

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

# Vice President, Securities Administration Services  
C/O Wells Fargo Bank, N.A.  
9062 Old Annapolis Rd.  
Columbia, MD 21045  
Tel:  
CUSIP: Class A-1: 95002M\*AS8;  
Class A-2: 95002M\*AT6; Class  
A-3: 95002M\*AU3; Class A-4:  
95002M\*AW9; Class A-5:  
95002M\*AX7; Class A-S:  
95002M\*BA6; Class A-SB:  
95002M\*AV1; Class B:  
95002M\*BB4; Class C:  
95002M\*BC2; Class D-RR:  
95002M\*AA7; Class E-RR:  
95002M\*AE9; Class F-RR:  
95002M\*AG4; Class G-RR:  
95002M\*AJ8; Class H-RR:  
95002M\*AL3; Class X-A:  
95002M\*AY5; Class X-B:  
95002M\*AZ2  
Startup/Issue Date: 08/20/2019

**2019-I13 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 05/10/2019

**2019-I14 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 05/20/2019

**2019-I15 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 05/30/2019

**2019-I16 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 05/30/2019

**2019-I17 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 06/10/2019

**2019-I18 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 06/30/2019

**2019-I19 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 07/10/2019

**2019-I20 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 07/20/2019

**2019-I21 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class SR: NA; Class IO:  
NA; Class R: NA; Class RL: NA  
Startup/Issue Date: 07/30/2019

**2019-M07 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET, NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class NA: 3136B4\*PV4;  
Class NA: 3136B4\*QB7; Class NA:  
3136B4\*SF6; Class NA:  
3136B4\*TD0; Class NA:  
3136B4\*TE8  
Startup/Issue Date: 05/30/2019

**2019-M08 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET, NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class NA: 3136B4\*TH1;  
Class NA: 3136B4\*TJ7; Class NA:  
3136B4\*TR9; Class NA:  
3136B4\*TK4; Class NA:  
3136B4\*TL2; Class NA:  
3136B4\*TM0; Class NA:  
3136B4\*TN8  
Startup/Issue Date: 05/30/2019

**2019-M09 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET, NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class NA: 3136B4\*UH9;  
Class NA: 3136B4\*VT2; Class NA:  
3136B4\*XP8; Class NA:  
3136B4\*C22; Class NA:  
3136B4\*C30  
Startup/Issue Date: 06/27/2019

**2019-M10 FANNIE MAE REMIC TRUST**

REMIC INVESTOR HOTLINE  
1100 15TH STREET, NW  
WASHINGTON DC 20005  
Tel: 800-232-6643  
CUSIP: Class NA: 3136B4\*D39;  
Class NA: 3136B4\*D47; Class NA: