BID OPENING: Bids shall be opened virtually at 11:00 am, Eastern Time (ET), on September 17, 2026 at the U.S. Government Publishing Office. All parties interested in attending the bid opening shall email bids@gpo.gov one (1) hour prior to the bid opening date and time to request a Microsoft Teams live stream link. This must be a separate email from the bid submission. The link will be emailed prior to the bid opening.

STRAPPED JACKETS: THESE TWO JACKETS WILL BE AWARDED TOGETHER BASED ON THE LOWEST TOTAL COST. HOWEVER FOR BUDGETARY PURPOSES, CONTRACTOR MUST PROVIDE AN INDIVIDUAL BID PRICE FOR EACH JACKET AND THEN A TOTAL BID COST.

BID SUBMISSION: Bidders MUST email bids to bids@gpo.gov for this solicitation. No other method of bid submission will be accepted at this time. The Jacket Numbers 451-829 & 451-830 and bid opening date (September 17, 2026) 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.***

BID RESTRICTION: Bidders MUST have an IRS pre-approved security clearance at the bidder's physical location(s) will be used in the production of products for this contract. NOTE: If bidder does not have these requirements completed prior to the bid opening date, the bidder will be declared non-responsible.

ISSUE DATE: September 10, 2026

ANY QUESTIONS BEFORE AWARD CONCERNING THESE SPECIFICATIONS, CALL (214)767-0451, x8 (Tom Bacon).

SPECIFICATIONS

U.S. Government Publishing Office (GPO)
Purchase Division

All the requirements of these specifications apply equally to all items unless otherwise indicated.

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

SCOPE: These specifications cover the production of tax packages (consisting of tax payment vouchers, instruction booklets, return envelopes, and a mailout envelope) requiring such operations as electronic prepress, printing/variable imaging, binding/construction, inserting, and mailing.

FORM NO/TITLE:
Jacket 451-829: Form 1041-ES (OCR) (2026) Payment Vouchers
Jacket 451-830: Form 1040-ES/V (OCR) (2026) Payment Vouchers

QUALITY LEVEL: III Quality Assurance Through Attributes (GPO Publication 310.1, effective May 1979 (Rev. 09-19)) applies.

QUANTITY:
Jacket 451-829: Approximately 800,000* Packages
Jacket 451-830: Approximately 750,000* Packages

*Final quantity and address files will be furnished on or about December 18, 2026.

For the final quantity, the Government may submit increases or decreases of up to 25% of the final quantities. These quantity adjustments may be made by email and will be the final quantity prior to deducting the NCOALINK undeliverables. (See requirements specified herein.) These adjustments will not change the scheduled dates for turnover to USPS.

If no quantity changes have been received by this date, the bid quantity will stand as the final contract quantity. Any adjustments in quantity and price will be based on the contractor's additional rate and will be addressed in a Contract Modification.

No shortages or overruns will be allowed.

PAGES:
<u>Jacket 451-829</u>: Form 1041-ES (OCR) –
1041-ES (OCR) Tax Payment Voucher: 2-page – face only.

1041-ES (OCR) Instruction Booklet: Four (4) pages.

1041-ES (OCR) Return Envelope: Face and back (after construction).

Mailout Envelope: Face and back (after construction).

There are four (4) 1041-ES common return envelopes to a package.

<u>Jacket 451-830:</u> Form 1040-ES/V (OCR) –

1040-ES (OCR) Tax Payment Voucher: 2 pages.

1040-V (OCR) Tax Payment Voucher and Instructions: 2 pages.

1040-ES (OCR) Instruction Booklet: Sixteen (16) pages.

1040-ES (OCR) Return Envelope: Face and back (after construction).

1040-V (OCR) Extended-Flap Return Envelope: Face and back (after construction).

Mailout Envelope: Face and back (after construction).

There are four (4) common 1040-ES return envelopes to a package.

There are seven (7) different 1040-V extended-flap return envelopes but only one to a package. Data files will indicate which envelope to use.

TRIM SIZES:
<u>Jacket 451-829:</u>

1041-ES (OCR) Tax Payment Voucher: 8 x 12” to 8-1/2 x 17”.
1041-ES (OCR) Instruction Booklet: 8 to 8-1/2 x 10-7/8”. (At contractor’s option, the 10-7/8” dimension can be up to 11”).

1041-ES Return Envelope: 3-5/8 x 8-1/2” – plus flap (with covered window).

Mailout Envelope: Must not exceed 6-1/8 x 9-3/4” – plus flap (with covered window).

<u>Jacket 451-830:</u>

1040-ES (OCR) Tax Payment Voucher Sheet: 8 x 12” to 8-1/2 x 17”.

1040-V (OCR) Payment Voucher and Instructions: 8 x 12” to 8-1/2 x 17”.

1040-ES (OCR) Instruction Booklet: 8 to 8-1/2 x 10-7/8”. (At contractor’s option, the 10-7/8” dimension can be up to 11”).

1040-ES Return Envelope: 3-5/8 x 8-1/2” – plus flap (with covered window).

1040-V Extended-Flap Return Envelope: 4-1/4 x 9” – plus extended flap.

Mailout Envelope: Must not exceed 6-1/8 x 9-3/4” – plus flap (with covered window).

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

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

Strict adherence to the following ruling and writing qualities must be observed for the specified stocks.

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

Jacket 451-829:

1041-ES (OCR) Tax Payment Voucher –

White Optical Character Recognition (OCR) Bond, basis weight: 24 lbs. per 500 sheets, 17 x 22”, equal to JCP Code O-25.

1041-ES (OCR) Instruction Booklet –

White Bond, basis weight: 20 lbs. per 500 sheets, 17 x 22”, equal to JCP Code G10; or, White Writing, basis weight: 20 lbs. per 500 sheets, 17 x 22”, equal to JCP Code D10; or, White Uncoated Text, basis weight: 50 lbs. per 500 sheets, 25 x 38”, equal to JCP Code A60; or, White Optical Character Recognition (OCR) Bond, basis weight: 24 lbs. per 500 sheets, 17 x 22”, equal to JCP Code O-25; or, White/Natural (MUST be light shade) Newsprint, basis weight: 27.7 or 30 lbs. per 500 sheets, 24 x 36”, equal to JCP Code A15.

ALL Envelopes –

White Writing Envelope, basis weight: 24 lbs. per 500 sheets, 17 x 22”, equal to JCP Code V20.

Jacket 451-830:

1040-ES/V (OCR) Tax Payment Voucher –

White Optical Character Recognition (OCR) Bond, basis weight: 24 lbs. per 500 sheets, 17 x 22”, equal to JCP Code O-25.

1040-ES (OCR) Instruction Booklet –

White Bond, basis weight: 20 lbs. per 500 sheets, 17 x 22”, equal to JCP Code G10; or, White Writing, basis weight: 20 lbs. per 500 sheets, 17 x 22”, equal to JCP Code D10; or, White Uncoated Text, basis weight: 50 lbs. per 500 sheets, 25 x 38”, equal to JCP Code A60; or, White Optical Character Recognition (OCR) Bond, basis weight: 24 lbs. per 500 sheets, 17 x 22”, equal to JCP Code O-25; or, White/Natural (MUST be light shade) Newsprint, basis weight: 27.7 or 30 lbs. per 500 sheets, 24 x 36”, equal to JCP Code A15.

ALL Envelopes –

White Writing Envelope, basis weight: 24 lbs. per 500 sheets, 17 x 22”, equal to JCP Code V20.

PRINTING/VARIABLE IMAGING:

Jacket 451-829:

1041-ES (OCR) Tax Payment Voucher – Print face only in black ink and one Pantone ink (TBD). Printing consists of text and line matter. Image face and back in black only. Imaging consists of text matter (name/address), carrier route endorsement, OCR scanline, and barcodes – including a 2D barcode. (See “IMAGING REQUIREMENTS.”) Vouchers print/image four-up to a sheet. Each voucher on a sheet image with the same name/address and barcodes. (See Exhibit A)

1041-ES(OCR) Instruction Booklets – Print head-to-head in black ink only. Printing consists of text and line matter and may contain halftones.

1041-ES (OCR) Return Envelopes – Print face and back (after construction) in carbon base black ink only. Printing consists of text and line matter. Envelopes also contain Facing Identification Marks (FIM). The FIM bars are printed on the upper right face of each envelope. The FIM bars are the same on all four envelopes.

Mailout Envelope (1041-ES (OCR)) – Print face and back (after construction) in black ink only. Printing consists of text and line matter. It is the contractor's responsibility to determine what language is required on the envelope for international mail. (See Exhibit B) (There will be approximately 750 envelopes for the 1041-ES that will require a copy change on the face of the envelope for International Mail.)

Printing on all envelopes (return and mailout) shall be in accordance with the requirements for the style envelope ordered. All printing shall comply with all applicable U.S. Postal Service regulations. Envelopes shall accept printing without feathering or penetrating to the reverse side.

All envelopes (return and mailout) require a security tint printed on the inside (back – before construction) in black ink. Contractors may use their own design but must guarantee that the design will ensure complete opacity and prevent show-through of any material contained therein.

Jacket 451-830:

1040-ES (OCR) Tax Payment Voucher – Print face only in black ink and one Pantone ink (TBD). Printing consists of text and line matter. Image face and back in black only. Imaging consists of text matter (name/address), carrier route endorsement, OCR scanline, and barcodes – including a 2D barcode. (See "IMAGING REQUIREMENTS.") Vouchers print/image four-up to a sheet. Each voucher on a sheet image with the same name/address and barcodes. (See Exhibit A)

1040-V (OCR) Tax Payment Voucher – Print face only in black ink and one Pantone ink (TBD). Printing consists of text and line matter. Image face and back in black only. Imaging consists of text matter (name/address), carrier route endorsement, OCR scanline, and barcode. (See "IMAGING REQUIREMENTS.") Name/address will be imaged in two locations on the voucher sheet. (See Exhibit B)

1040-ES (OCR) Instruction Booklet – Print head-to-head in black ink only. Printing consists of text and line matter and may contain halftones.

1040-ES (OCR) Return Envelopes – Print face and back (after construction) in carbon base black ink only. Printing consists of text and line matter. Envelopes also contain Facing Identification Marks (FIM). The FIM bars are printed on the upper right face of each envelope. The FIM bars are the same on all four envelopes.

1040-V (OCR) Extended-Flap Return Envelope – Print face and back (after construction) in carbon base black ink and Pantone 100 Yellow ink. Printing consists of text and line matter and an Intelligent Mail Barcode (IMb). Envelopes also contain FIM bars. The FIM bars are printed on the upper right face of each envelope. The FIM bars are the same on all seven different return envelopes. (See Exhibit C)

Mailout Envelope (1040-ES/V (OCR) – Print face and back (after construction) in black ink only. Printing consists of text and line matter. It is the contractor's responsibility to determine what language is required on the envelope for international mail. (See Exhibit D) (There will be approximately 1,500 envelopes for the 1040-ES/V that will require a copy change on the face of the envelope for International Mail.)

Printing on all envelopes (return and mailout) shall be in accordance with the requirements for the style envelope ordered. All printing shall comply with all applicable U.S. Postal Service regulations. Envelopes shall accept printing without feathering or penetrating to the reverse side.

All envelopes (return and mailout) require a security tint printed on the inside (back – before construction) in black ink. Contractors may use their own design but must guarantee that the design will ensure complete opacity and prevent show-through of any material contained therein.

IMAGING REQUIREMENTS (For both jackets): Vouchers require computerized imaging, either impact or nonimpact (repetitive data on each voucher within a package) of the name/address, carrier route endorsement, scanline, and barcode directly on the product in OCR-A, Font Size 1, utilizing the furnished CD-ROMs.

The IRS will send the CD-ROMs to the contractor. One hundred percent retrieval of all necessary information is required. It is the contractor's responsibility to ensure that the imaging equipment used for this contract has the capability to image all required areas. *The imaging must be in non-magnetic black ink and cannot contain any magnetic properties such as ferrous oxide.*

Imaging must meet the following requirements:

- The size of the type must be either 10 or 12 points in height – not characters to the inch. Use the larger of the two type sizes to fit the product. The font may be Helvetica, Siemens Gothic Text, Siemens Essay Standard, Scitex Gothic International Medium, or Kodak Gothic. Any other type must be approved before the preproduction conference.
- Imaging must be black.
- All characters must align.
- No missing data or entries.
- No duplicate data or entries.
- "Labels" on the extended flap will have no more than five (5) lines – seven (7) lines including carrier route endorsement line and intelligent mail barcode.
- There will be a maximum of 39 characters per line - spaced 6 lines per inch vertically.
- No broken characters.
- No smearing.
- No visible wicking.
- No visible gloss.
- Reflectance of characters shall be visually uniform across the whole label.

SCANLINE (Jacket 451-829): The scanline must print in OCR-A, alphanumeric type font, size 1; must be vertically positioned 1/2" from the bottom of the voucher to the bottom of the scanline; and the rightmost character must end 3-1/2" from the right edge of the form. Contractor must allow a clear band of 1/4" above and below the midpoint of the scanline; the scanline should occupy the center of the clear band.

The minimum acceptable clear space between characters is 0.014". Characters in the scanline must not run out of the optical reader's field of view. Over the 7-5/8" line of print, the line should not be skewed more than 1.4 degrees. The maximum allowable rotation of the character image is +1.5 degrees measured relative to the baseline of the scanline.

All scanlines on the forms must be either laser imaged or computer imaged in the specified readable OCR ink. The characters must be clean and sharp with well-defined edges. They must have uniform density, no voids or fill-ins, and the strokes must be of average thickness. The ink must be sufficiently non-reflective. In addition, there should be no extraneous ink or other marks around the characters. Non-scan information on the voucher should be printed in inks that do not absorb light to which the scanning device is sensitive.

Ensure one blank field between each element as described below –

<u>1041-ES (OCR) Tax Payment Voucher</u>

NNNNNNNNN AA AANN NN N NNNN NNN (Contractor to create PDF 417 barcode of scanline.)
A B C D E F G

Key: N – Numeric A – Alpha

A. EIN	9	N	Varies
B. Check Digit	2	N	Varies
C. Name Control	4	A	Varies
D. MFT	2	N	Constant "05"
E. TIN Type	1	N	Constant "2"
F. Tax Period	4	N	Varies YYYYMM – where YYYY = current year plus 1
G. Transaction Code	3	N	Constant "660"

SCANLINE (Jacket 451-830): The scanline must print in OCR-A, alphanumeric type font, size 1; must be vertically positioned 1/2” from the bottom of the voucher to the bottom of the scanline; and the rightmost character must end 3-1/2” from the right edge of the form. Contractor must allow a clear band of 1/4” above and below the midpoint of the scanline; the scanline should occupy the center of the clear band.

The minimum acceptable clear space between characters is 0.014”. Characters in the scanline must not run out of the optical reader’s field of view. Over the 7-5/8” line of print, the line should not be skewed more than 1.4 degrees. The maximum allowable rotation of the character image is +1.5 degrees measured relative to the baseline of the scanline.

All scanlines on the forms must be either laser imaged or computer imaged in the specified readable OCR ink. The characters must be clean and sharp with well-defined edges. They must have uniform density, no voids or fill-ins, and the strokes must be of average thickness. The ink must be sufficiently non-reflective. In addition, there should be no extraneous ink or other marks around the characters. Non-scan information on the voucher should be printed in inks that do not absorb light to which the scanning device is sensitive.

Ensure one blank field between each element as described below –

<u>1040-ES (OCR) Tax Payment Voucher</u>

NNNNNNNNN AA AANN NN N NNNN NNN (Contractor to create PDF 417 barcode of scanline.)
A B C D E F G

Key: N – Numeric A - Alpha

A. TIN/SSN	9	N	Varies
B. Check Digit	2	N	Varies
C. Name Control	4	A	Varies
D. MET	2	A/N	Varies
E. TIN Type	1	N-	Varies
F. Tax Period	4	N	Varies
G. Transaction Code	3	N	Varies
H. Payment Amount	11	N	Varies

<u>1040-V (OCR) Tax Payment Voucher</u>

NNNNNNNNN AA AANN NN N NNNN NNN (Contractor to create PDF 417 barcode of scanline.)
A B C D E F G

Key: N – Numeric A - Alpha

A. TIN/SSN	9	N	Varies
B. Check Digit	2	N	Varies
C. Name Control 4	A	Varies	
D. MET 2	A/N	Varies	
E. TIN Type	1	N-	Varies
F. Tax Period	4	N	Varies
G. Transaction Code	3	N	Varies
H. Payment Amount	11	N	Varies

MARGINS: Unless otherwise specified, margins will be as contained in furnished media.

BINDING/CONSTRUCTION:

<u>Jacket 451-829</u>

<u>1041-ES (OCR) Tax Payment Voucher</u> – Each voucher sheet will have four (4) horizontal perforations (slit or slot, with black ink) located 2” from the top, and then every 3” between vouchers, creating four individual vouchers (each 8 x 3” in size) below the 2” top flap. Vouchers must be perforated so that they are easily and cleanly separated.

Fold voucher sheet down to 8 x 3” for insertion into mailout envelope. The imaged name/address on back of sheet must be facing out when folded for visibility through the mailout envelope window. All folds must be on the perforations.

1041-ES (OCR) Instruction Booklet – Fold from 16 x 10-7/8” down to 8 x 10-7/8”, title out. Trim three sides. Letter fold booklet for insertion into mailout envelope.

1041-ES (OCR) Return Envelope – Envelopes are open side, with gummed, fold-over flap for sealing, and contain high-cut side or diagonal seams, at contractor’s option.

Flap depth is at contractor’s option but must comply with all USPS requirements. Flap must be coated with suitable glue that will securely seal the envelope without adhering to contents, not permit resealing of the envelope, and permit easy opening by the recipient. The sealed seams shall not adhere to the inside of the envelope. Envelopes shall be free from cuts, folds, tears, machine marks, foreign matter, dirt, ink smears, and adhesive stains.

Mailout Envelope –

1041-ES (OCR) - Envelopes are open side, with gummed, fold-over flap for sealing, and contain high-cut side or diagonal seams, at contractor’s option.

Flap is a 1-3/8” straight flap with a 5/8” to 3/4” gummed area. Flap must be coated with suitable glue that will securely seal the envelope without adhering to contents, not permit resealing of the envelope, and permit easy opening by the recipient. The sealed seams shall not adhere to the inside of the envelope. Envelopes shall be free from cuts, folds, tears, machine marks, foreign matter, dirt, ink smears, and adhesive stains.

Face of envelope to contain one (1) die-cut address window with slightly rounded corners. Size and location of window is to be determined by the contractor provided that the visibility of the mailing address and barcode is not obscured, and other extraneous information is not visible when material is inserted into the envelope.

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

The size of the envelope (not to exceed 6-1/8” x 9-3/4”) and the size and location of the envelope window are at the contractor’s discretion provided that the required contents to be inserted fit properly in the mailout envelope and that the visibility of the name/address and barcode on the vouchers is not obscured and other extraneous information is not visible.

Contractor is responsible for the envelope and envelope window meeting and passing all USPS requirements, including the “tap” test.

Jacket 451-830

1040-ES (OCR) Tax Payment Voucher – Each voucher sheet will have three horizontal perforations (slit or slot, with black ink) located every 3” between vouchers creating four individual vouchers – each 8 x 3” in size. Vouchers must be perforated so that they are easily and cleanly separated.

1040-V (OCR) Tax Payment Voucher – Voucher sheet has one horizontal perforation (slit or slot, with black ink) located 3” from the bottom edge of voucher creating a detachable voucher – 8 x 3” in size.

The 1040-ES (OCR) Payment Voucher and 1040-V (OCR) Payment Voucher are attached. At the contractor’s option, the two voucher sheets can be attached in one of the following ways:

- Fold from 17 x 12” to 17” down to 8 x 12” to 17” and trim three sides. Perforate on fold (slit or slot, with black ink). When folded, the printing on both leaves will be facing out, perforated fold to left with 1040-V (OCR) voucher facing up. Voucher sheets must be perforated so that the two leaves are easily and cleanly separated.
- Fold from 8 x 12” to 17” down to 8 x 6” and trim three sides. Perforate on fold (slit or slot, with black ink). When folded, the printing on both leaves will be facing out, perforated fold at top with the 1040-V (OCR) voucher facing up. Voucher sheets must be perforated so that the two leaves are easily and cleanly

separated. (At contractor's option, the 1040-ES (OCR) and Form 1040-V can be slit nest from a single 17 x 14" sheet to two (2) 8-1/2 x 14" forms folded together. The detachable payment voucher must be 8 x 3").

NOTE: Lead or right edge of voucher sheet must have a clean edge with no perforations.

- Fold attached voucher sheets from 8 x 12" to 17" down to 8 x 3" for insertion into mailout envelope. The imaged name/address on the 1040-V Tax Payment Voucher must be facing out when folded for visibility through mailout envelope window. All folds must be on the perforations.

NOTE: It is the contractor's responsibility to assure that the recipient name/address on the 1040-ES (OCR) Tax Payment Voucher sheet corresponds to the name/address on the 1040-V (OCR) Payment Voucher sheet.

<u>*1040-ES (OCR) Instruction Booklet*</u> – At contractor's option, the booklet can be bound in one of the following ways:

- Fold from 32 x 10-7/8" down to 8 x 10-7/8", title out, with three parallel, wraparound folds.
- Saddle-wire stitch in two places and trim three sides. Each product must contain complete four-page signatures after trimming. Single leaves connected with a lip (i.e., binding stub) to left or right side of stitches will not be allowed. (NOTE: In lieu of saddle-stitching, contractor can paste on fold.)

Letter-fold booklet suitable for insertion into mailout envelope.

<u>*1040-ES (OCR) Return Envelope*</u> – Envelopes are open side, with gummed, fold-over flap for sealing, and contain high-cut side or diagonal seams, at contractor's option.

Flap depth is at contractor's option but must comply with all USPS requirements. Flap must be coated with suitable glue that will securely seal the envelope without adhering to contents, not permit resealing of the envelope, and permit easy opening by the recipient. The sealed seams shall not adhere to the inside of the envelope. Envelopes shall be free from cuts, folds, tears, machine marks, foreign matter, dirt, ink smears, and adhesive stains.

<u>*1040-V (OCR) Extended-Flap Return Envelope*</u> – Envelopes are open side, with extended, gummed, fold-over flap for sealing, and contain high-cut side or diagonal seams, at contractor's option.

Flap depth is 2-1/2" with a 1-3/4" gummed area. Envelopes must have a fold at the bottom. (The bottom may not be glued.) Perforate the flap (slit or slot, without ink) horizontally 1-1/4" from, and parallel to, the flap fold. Perforate vertically 3-7/16" from left and right edges. No perforations are allowed on the bottom and top folds. (See Exhibit D.)

Flap must be coated with suitable glue that will securely seal the envelope without adhering to contents, not permit resealing of the envelope, and permit easy opening by the recipient. The sealed seams shall not adhere to the inside of the envelope. Envelopes shall be free from cuts, folds, tears, machine marks, foreign matter, dirt, ink smears, and adhesive stains.

<u>*Mailout Envelope*</u> –

<u>*1040-ES/V (OCR)*</u> - Envelopes are open side, with gummed, fold-over flap for sealing, and contain high-cut side or diagonal seams, at contractor's option.

Flap is a 1-3/8" straight flap with a 5/8" to 3/4" gummed area. Flap must be coated with suitable glue that will securely seal the envelope without adhering to contents, not permit resealing of the envelope, and permit easy opening by the recipient. The sealed seams shall not adhere to the inside of the envelope. Envelopes shall be free from cuts, folds, tears, machine marks, foreign matter, dirt, ink smears, and adhesive stains.

Face of envelope to contain one (1) die-cut address window with slightly rounded corners. Size and location of window is to be determined by the contractor provided that the visibility of the mailing address and barcode is not obscured, and other extraneous information is not visible when material is inserted into the envelope.

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

The size of the envelope (not to exceed 6-1/8" x 9-3/4") and the size and location of the envelope window are at the contractor's discretion provided that the required contents to be inserted fit properly in the mailout envelope and that the visibility of the name/address and barcode on the vouchers is not obscured and other extraneous information is not visible.

Contractor is responsible for the envelope and envelope window meeting and passing all USPS requirements, including the “tap” test.

INSERTING: Gather all components of each tax package for insertion into mailout envelope as follows:

Jacket 451-829:

Package Form 1041-ES (OCR) Mailer –

- One (1) 1041-ES (OCR) Tax Payment Voucher
- One (1) copy of the 1041-ES (OCR) Instruction Booklet
- Four (4) 1041-ES (OCR) Return Envelopes (At contractor’s option, the four envelopes may be paper banded together to create one insert.)

Insert the above components into mailout envelope with recipient’s name and address on the 1041-ES (OCR) Tax Payment Voucher facing out for visibility through mailout envelope window. (NOTE: As long as the recipient’s name and address on the 1041-ES (OCR) payment voucher is visible through the envelope window, the order of insertion for the remaining components is at the contractor’s discretion.)

NOTE: It is the contractor’s responsibility to assure that only the name/address and barcode on the Tax Payment Voucher sheet will be visible through the window of the mailout envelope and that only the required components as specified above are inserted into each mailout envelope.

CONTRACTOR IS REQUIRED TO ENSURE MAILER ENVELOPES ARE COMPLETELY SEALED.

Jacket 451-830

Package 1040-ES/V (OCR) Mailer –

- One (1) 1040-ES (OCR) Tax Payment Voucher/1040-V (OCR) Tax Payment Voucher (attached)
- One (1) copy of 1040-ES (OCR) Instruction Booklet
- Four (4) 1040-ES (OCR) Return Envelopes (At contractor’s option, the four envelopes may be paper banded together to create one insert.)
- One (1) 1040-V (OCR) Extended-Flap Return Envelope

Insert the above components into mailout envelope with recipient’s name and address on the 1040-ES/V (OCR) Tax Payment Voucher facing out for visibility through mailout envelope window. (NOTE: As long as the recipient’s name and address on the 1040-ES/V (OCR) payment voucher is visible through the envelope window, the order of insertion for the remaining components is at the contractor’s discretion.)

NOTE: It is the contractor’s responsibility to assure that only the name/address and barcode on the Tax Payment Voucher sheet will be visible through the window of the mailout envelope and that only the required components as specified above are inserted into each mailout envelope.

CONTRACTOR IS REQUIRED TO ENSURE MAILER ENVELOPES ARE COMPLETELY SEALED.

PROOFS:

For each jacket, email PDF Proofs of all products to michael.s.king@irs.gov and tbacon@gpo.gov.

In addition, email 50 variable imaged production samples of the 1041-ES, 1040-ES and 1040-V vouchers to michael.s.king@irs.gov.

NOTE: See Schedule below for complete Proof schedule and proof hold time.

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

PRIOR TO PRODUCTION SAMPLES:

Jacket 451-829:

Prior to the commencement of production of the contract production quantity, the contractor shall submit prior to production samples of the 1041-ES (OCR) payment voucher sheet only.

Form 1041-ES (OCR) – Using furnished test CD-ROMs (containing taxpayer data) and the "O.K. to Print" copy, the contractor shall submit no less than 100 domestic & 100 foreign samples of the 1041-ES (OCR) payment voucher sheet for one (1) lockbox bank.

Payment vouchers shall be printed/imaged, as specified herein, and must be of the size, kind, and quality that the contractor will furnish. Samples will be inspected and tested for conformance of materials and must comply with the specifications as to construction, kind, and quality of materials. All samples must be printed on the required stock for the vouchers as specified under "STOCK/PAPER."

NOTE: The IMb must be imaged on the prior to production samples. The contractor must contact its local postal representative for specific instructions.

Scanline:	123456789 AA TAXP 30 0 202312 610 ECRLOT **CO l7
Name and Address Data:	S18 JAMES A & ANDREA A TAXPAYER l6305 Main Ave N.W. 000 [denotes tray number] ANYTOWN US 99999-9999 (include intelligent mail barcode)
IRS P.O. Box Address Data:	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214 (include intelligent mail barcode)

The vouchers must be perforated – bursted (not cut) to produce single vouchers. Vouchers will be tested on bank voucher equipment, Falcon Reds and NCR9810.

Form 1041-ES – Ship 100 domestic & 100 foreign variable prior-to-production samples for the 1041-ES (OCR) voucher sheet, at contractor's expense, by an overnight delivery service to (address is subject to change):

J P Morgan Chase (Ogden Service Center – 09)
Commerce Crossings Four
Attn: Melissa Coyle
5101 Interchange Crossings Four
Louisville, KY 40229

The contractor must include one Lockbox Problem Report Form per bank shipment and mark all container labels as "TEST SAMPLES for IRS Package 1041-ES (OCR). The container and accompanying documentation shall include the GPO purchase order & jacket number.

Contractor must email tracking information for this package to michael.s.king@irs.gov.

Contractor must submit samples within five (5) workdays of "O.K. to Print" on static PDF proofs.

The Government will approve, conditionally approve, or disapprove the samples within nine (9) workdays of the receipt of the samples at the control banks specified above. Approval or conditional approval shall not relieve the contractor from complying with the specifications and all other terms and conditions of the contract. A conditional approval shall state any further action required by the contractor. A notice of disapproval shall state the reasons therefore.

If the samples are disapproved by the Government, the Government, at its option, may require the contractor to submit additional samples for inspection and test in the time and under the terms and conditions specified in the notice of rejection. Such additional samples shall be furnished, and necessary changes made, at no additional cost to the Government. The Government will require the time specified above to inspect and test any additional samples required.

In the event that the samples are disapproved by the Government, the contractor shall be deemed to have failed to make delivery within the meaning of the default clause in which event this contract shall be subject to termination for default, provided however, that the failure of the Government to terminate the contract for default in such event shall not relieve the contractor of the responsibility to deliver the contract quantities in accordance with the shipping schedule.

In the event the Government fails to approve, conditionally approve, or disapprove the samples within the time specified, the Contracting Officer shall automatically extend the shipping schedule in accordance with article 12 "Notice of Compliance with Schedules" of contract clauses in GPO Contract Terms (GPO Publication 310.2, effective December 1, 1987 (Rev. 01-18)).

Manufacture of the final product prior to approval of the sample submitted is at the risk of the contractor. Samples will not be returned to the contractor. All costs, including the costs of all samples, shall be included in the contract price for the production quantity.

All samples shall be manufactured at the facilities and on the equipment in which the contract production quantities are to be manufactured.

Jacket 451-830

Prior to the commencement of production of the contract production quantity, the contractor shall submit prior to production samples of the 1040-ES (OCR), 1040-V (OCR) payment voucher sheets only.

Form 1040-ES/V (OCR) – Using furnished test CD-ROMs (containing taxpayer data) and the "O.K. to Print" copy, the contractor shall submit not less than 500 samples each of the 1040-ES (OCR) and 1040-V (OCR) payment voucher sheets for one (1) lockbox bank.

Payment vouchers shall be printed/imaged, as specified herein, and must be of the size, kind, and quality that the contractor will furnish. Samples will be inspected and tested for conformance of materials and must comply with the specifications as to construction, kind, and quality of materials. All samples must be printed on the required stock for the vouchers as specified under "STOCK/PAPER."

For the prior to production samples only, at contractor's option, the 1040-ES (OCR) and 1040-V (OCR) sample vouchers sheets may be single (4up) sheets or attached as required under "BINDING/CONSTRUCTION."

NOTE: The IMb must be imaged on the prior to production samples. The contractor must contact its local postal representative for specific instructions.

Scanline:	123456789 AA TAXP 30 0 202312 610 ECRLOT **CO l7
Name and Address Data:	S18 JAMES A & ANDREA A TAXPAYER l6305 Main Ave N.W. 000 [denotes tray number] ANYTOWN US 99999-9999 (include intelligent mail barcode)
IRS P.O. Box Address Data:	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214 (include intelligent mail barcode)

The vouchers must be perforated – bursted (not cut) to produce single vouchers. Vouchers will be tested on bank voucher equipment, Falcon Reds and NCR9810.

Form 1040-ES/V – Ship 500 copies each of the variable prior-to-production samples for the 1040-ES voucher sheet and 1040-V voucher sheet, at the contractor's expense, by an overnight delivery service to each of the following to (address is subject to change):

J P Morgan Chase (Austin Service Center-18 and Kansas City Service Center-11)
Attn: Jason Zummo
Suite 114

830 Tyvola Road
Charlotte, NC 28217

The contractor must include one Lockbox Problem Report Form per bank shipment and mark all container labels as "TEST SAMPLES for IRS Package 1040-ES/V (OCR). The container and accompanying documentation shall include the GPO purchase order & jacket number.

Contractor must email tracking information for this package to michael.s.king@irs.gov.

Contractor must submit samples within five (5) workdays of "O.K. to Print" on static PDF proofs.

The Government will approve, conditionally approve, or disapprove the samples within nine (9) workdays of the receipt of the samples at the control banks specified above. Approval or conditional approval shall not relieve the contractor from complying with the specifications and all other terms and conditions of the contract. A conditional approval shall state any further action required by the contractor. A notice of disapproval shall state the reasons therefore.

If the samples are disapproved by the Government, the Government, at its option, may require the contractor to submit additional samples for inspection and test in the time and under the terms and conditions specified in the notice of rejection. Such additional samples shall be furnished, and necessary changes made, at no additional cost to the Government. The Government will require the time specified above to inspect and test any additional samples required.

In the event that the samples are disapproved by the Government, the contractor shall be deemed to have failed to make delivery within the meaning of the default clause in which event this contract shall be subject to termination for default, provided however, that the failure of the Government to terminate the contract for default in such event shall not relieve the contractor of the responsibility to deliver the contract quantities in accordance with the shipping schedule.

In the event the Government fails to approve, conditionally approve, or disapprove the samples within the time specified, the Contracting Officer shall automatically extend the shipping schedule in accordance with article 12 "Notice of Compliance with Schedules" of contract clauses in GPO Contract Terms (GPO Publication 310.2, effective December 1, 1987 (Rev. 01-18)).

Manufacture of the final product prior to approval of the sample submitted is at the risk of the contractor. Samples will not be returned to the contractor. All costs, including the costs of all samples, shall be included in the contract price for the production quantity.

All samples shall be manufactured at the facilities and on the equipment in which the contract production quantities are to be manufactured.

QUALITY CONTROL: Vouchers will be tested on bank equipment, Falcon Reds and NCR9810.

The contractor must maintain a thorough quality assurance program to guarantee that not more than five (5) percent of the delivered vouchers contain an illegible (non-scannable) line on the voucher when run on Falcon Reds and Banc Tec Models TRP 700, 9400, 9500, DP500, or Unisys scanner models.

The contractor must provide for replacement of any damaged or mutilated voucher sets or illegibly addressed packages. The contractor must immediately replace any damaged/mutilated or illegibly addressed voucher sets during the imaging operation. Replacement must be accomplished as damage occurs in order to maintain proper zip code sequence. The contractor will be furnished a record layout.

Any packages damaged so as to be unusable during the folding and inserting operations must be replaced at the end of the run by using the 2D barcode unique number on the vouchers to re-run replacement voucher sets. These packages can go with the residual mail but must be accounted for with the IRS mail coordinator and/or mail listing. *Any damaged, mutilated, or illegibly addressed packages MUST be shredded immediately after replacement.*

NOTE: IRS quality pulls must contain the 2D barcode and unique number as well. The contractor must provide sufficient detail to fulfill the contract requirements ensuring that there is 100% mailing and that there are no missing pieces.

Contractor must use Perfect-Match System with a camera to read 2D sequence number PDF 417 barcode to ensure 100% mailing. Contractor must have a system using the 2D barcode to account for every piece of mail to prevent double stuffs and duplicates. The 2D barcode with unique number must be imaged in the address panel and appear through the window envelope. The 2D PDF 417 barcode with scanline information must appear on all versions of the (OCR) Taxpayer Vouchers.

SCHEDULE: Adherence to the schedule must be maintained.

Purchase Order will be issued on or before September 30, 2026.

When applicable, hard copy furnished material will be sent to the contractor.

Proofs are to be delivered to:
IRS / New Carrollton Federal Building
Attn: Michael King / C9-245
5000 Ellin Rd.
Lanham, MD 20706

No definite schedule for pickup of material can be predetermined at this time.

The following schedule begins the workday after notification of the availability of furnished material; the workday after notification will be the first workday of the schedule.

Schedule for Proofs and Prior to Production Samples –

- Contractor must submit proofs within two (2) workdays of notification of availability of furnished material.
- Proofs will be withheld no more than two (2) workdays from their receipt at the ordering agency. (The first workday after receipt of proofs at the ordering agency is day one (1) of the hold time.)
- When required, contractor must submit revised proofs within one (1) workday of receipt of changes/corrections on initial proofs.
- Revised proofs will be withheld no more than two (2) workdays from their receipt at the ordering agency. (The first workday after receipt of revised proofs at the ordering agency is day one (1) of the hold time.)
- Contractor must submit prior to production samples within five (5) workdays of "O.K. to Print" on proofs.
- The Government will approve, conditionally approve, or disapprove the samples within nine (9) workdays of the receipt thereof.

<u>Jacket 451-829</u>

Schedule for 1041-ES Production –

- Copy for 1041-ES Payment Voucher, 1041-ES Return Envelope, and the Mailout Envelope will be furnished on or about November 30, 2026.
- Test CD-ROMs containing addresses for prior to production samples will be furnished on or about November 30, 2026.
- Final quantity and address files will be furnished on or about December 18, 2026.
- Copy for the 1041-ES Instruction Booklet will be furnished on or about January 29, 2026.
- Earliest date contractor can start mailing the 1041-ES packages is February 12, 2026.
- Complete mailing must be made by no later than March 5, 2026.

If any "on or about" date that copy is to be received by the contractor falls on a Federal holiday, the "on or about" date will be extended to the next Federal workday.

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

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

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

Jacket 451-830

Schedule for 1040-ES/V Production –

- Copy for 1040-ES Tax Voucher Sheet, 1040-V Payment Voucher and Instructions, 1040-ES Return Envelope, 1040-V Extended-Flap Return Envelope, and the Mailout Envelope will be furnished on or about October 16, 2026.
- Test CD-ROMs containing addresses for prior to production samples will be furnished on or about November 30, 2026.
- Final quantity and address files will be furnished on or about December 18, 2026.
- Copy for the 1040-ES Instruction Booklet will be furnished on or about February 12, 2026.
- Earliest date contractor can start mailing the 1040-ES/V packages is February 26, 2026.
- Complete mailing must be made by no later than March 12, 2026.

If any "on or about" date that copy is to be received by the contractor falls on a Federal holiday, the "on or about" date will be extended to the next Federal workday.

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

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

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

THE FOLLOWING SPECIFICATIONS APPLY TO BOTH JACKETS.

PREAWARD TEST: The contractor being considered for award will be required to demonstrate the ability to produce the items required in these specifications at the requisite quality level 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, the Government will furnish an email file (containing 5,000 dummy records – each containing a dummy 2D barcode) using the same media stipulated in these specifications. The furnished material will be representative of the items that are to be produced under these specifications.

The prospective contractor shall image the 5,000 2D barcodes on the required stock for the vouchers as specified under "STOCK/PAPER."

Preaward test samples must be submitted within five (5) workdays of receipt of furnished test material.

Preaward test samples must be submitted to the address(es) specified at time of the preaward test.

If preaward test samples 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 samples if so notified by the Contracting Officer.

In the event the revised preaward test samples 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 reason for a determination of non-responsibility.

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

All operations necessary in the performance of this preaward test shall be performed at the facilities and on the equipment in which the contract production will be performed.

No charges will be allowed for costs incurred in the performance of this preaward test.

IRS IN-PLANT LIAISON: One or more IRS representatives may be stationed at the contractor's and/or subcontractor's facility to provide project coordination in the receipt of CDs and monitoring of the printing, imaging, binding/construction, quality control sample selection, inserting, staging, and distribution of the packages. These liaisons do not have contractual authority and cannot make changes to the specifications or contract terms but are to bring any and all defects they see to the attention of the company Quality Control Officer. These liaisons will have full and unrestricted access to all production areas where IRS work is being produced. The contractor will furnish office space to include a desk, telephone, and personal computer with CD drive and internet access to send and receive emails.

Additionally, the contractor will provide a barcode scanner to the liaisons for reading Intelligent Mail Barcodes (IMb) – when applicable. The personal computer must be loaded with Adobe Acrobat 8.0 and current Microsoft Office software suite for submitting reports. Access to a fax machine will also be required for the liaisons. This space will be in an enclosed, secure area adjacent to the binding/construction/mailing operations. Desk and telephone access are also required for a postal clerk during the turnover of packages to the Postal Service.

The contractor and in-plant liaison will conduct product sampling. The contractor must make contractor-pulled samples available to the liaison for review. The liaison will review contractor samples each day. The liaison will also pull his/her own quality samples from each production line throughout the day. These samples are outside the scope of any sampling the contractor may do as part of their own internal quality plan and must be captured as spoilage and put back into the mailing. The contractor must maintain storage of these samples for a warranty period of 120 days as outlined in GPO contract terms. (See "QUALITY SYSTEMS AUDIT, Records.")

The government may waive the requirement for an In-Plant Liaison/Quality Montior.

PREPRODUCTION CONFERENCE: A preproduction conference will be held at the contractor's plant within ten (10) workdays after award. At the Government's option, the preproduction conference may be conducted via teleconference.

Attending this meeting will be representatives from the IRS and possibly representatives from the Government Publishing Office. To establish coordination of all required operations, a representative(s) from each involved production area for the primary contractor as well as a representative of all subcontractors involved must be present.

Any person(s) that the contractor deems necessary for the successful implementation of the contract must be in attendance.

The purpose of the conference will be to discuss and review all aspects of the contractor's internal and external operations required to successfully complete this contract.

The contractor will conduct this preproduction conference during which the previously approved preaward production plans will be discussed and reviewed in depth.

PRODUCTION INTERRUPTIONS: Any time any equipment, materials, or personnel interruption occurs (machine problems, web break (printing or imaging), roll changes, shift changes, etc.), whether printing, printing and imaging, or imaging only, the on-site IRS In-Plant Liaison/Quality Monitor (if applicable) must be notified. This is required to allow the Quality Monitor to observe the last correct piece, the destruction of all bad pieces, and the new first correct piece. The Quality Monitor must also have access to the contractor log containing this information for each piece of production equipment.

Pending the placement of an IRS In-Plant Liaison/Quality Montior, there government may waive this requirement**.**

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

<u>Platform:</u> Mac OSX (to most current version) or Windows XP (to most current version).

<u>Storage Media:</u> FTP; Email; CD-RW.

<u>Software:</u> Adobe Acrobat 8.0 (to most current version).

All platform system and software upgrades (for specified applications) that may occur during the term of the contract must be supported by the contractor.

<u>Fonts:</u> All printer and screen fonts will be embedded. (DO NOT UN-EMBED FONTS.)

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

<u>Additional Information:</u>

Files will be furnished in PDF format.

PDF files are backward compatible to Acrobat 7.0.

A visual of the furnished electronic files will be provided.

Previously printed samples will be furnished upon request by the contractor.

Test CD-ROMs and live address CD-ROMs for Packages 1040-ES/V (OCR) and 1041-ES (OCR) will be produced in EBCDIC format. Contractor must be capable of reading CDs produced in EBCDIC format. The data will be encrypted/password protected using WinZip 9.0 (256 Bit AES encryption). The password will be securely emailed to the contractor.

Electronic file (furnished via email) containing a listing of states that file at each service center.

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

Form 9659 – Production and Mailing Report in a fillable PDF format.

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

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

For completing all required IRS fillable forms, the contractor must have Internet access provided through an Internet Service Provider (ISP), an email account, and a web browser. The contractor is also required to have Adobe Acrobat 8.0 (or higher) software – not Adobe Reader. The contractor must furnish an email address for the IRS to email the forms mentioned above.

UNUSABLE FURNISHED CD-ROMS: CD-ROMS received in unusable condition, out of zip code sequence, or missing CD-ROMS will be replaced by the IRS on an expedited basis. Contractor must report any discrepancy to the Government within five (5) workdays of receipt of CD-ROMS.

If there is a physical problem with the CD-ROMS or the shipment in which they were received, contractor is to email michael.s.king@irs.gov and provide the following information:

. Job Run File ID

. Batch Cycle Group

. CD-ROM Number

. Brief explanation of problem.

The GPO jacket number will always appear on the shipping transmittal label which will always be with the last CD-ROM – if more than one is supplied.

ELECTRONIC PREPRESS: Prior to image processing, the contractor shall perform a basic check (preflight) of the furnished media and publishing files to assure correct output of the required reproduction image. Any errors, media damage, or data corruption that might interfere with proper file image processing must be reported to michael.s.king@irs.gov and tbacon@gpo.gov.

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

All halftones are to be 150-line screen or finer.

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

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

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

DATA TEST: After award, the contractor will be required to perform a data test to allow the ordering agency to test the data among the required lockbox banks' processing equipment prior to furnishing live data.

The Government reserves the right to waive the data test.

After award, the Government will furnish, via email, an electronic file containing 5,000 dummy records, each with a dummy 2D barcode, using the same media stipulated in these specifications. The furnished material will be representative of the items that are to be produced under these specifications.

Using the furnished material and furnished dummy data, the contractor shall print and image 5,000 vouchers. (Ordering agency will specify which vouchers are to be printed/imaged.)

Test samples shall be printed and the data imaged in accordance with the specifications for printing and imaging as stated herein. Test samples are to be printed/imaged on the required stock for the vouchers as specified under "STOCK/PAPER."

The container and accompanying documentation shall be marked "DATA TEST SAMPLES" and shall include the GPO program, purchase order, jacket, and print order numbers.

Test samples must have a 99% accuracy rate for approval.

Test samples must be submitted to one of the five lockbox bank sites as specified under "PRIOR TO PRODUCTION SAMPLES." (Address will be determined at time of the data test.)

Test samples must be submitted within five (5) workdays of receipt of furnished test material.

The Government will approve, conditionally approve, or disapprove the samples within five (5) workdays of the receipt of the samples. Approval or conditional approval shall not relieve the contractor from complying with the specifications and all other terms and conditions of the contract. A conditional approval shall state any further action required by the contractor. A notice of disapproval shall state the reasons therefore.

If the samples are disapproved by the Government, the Government, at its option, may require the contractor to submit additional samples for inspection and test in the time and under the terms and conditions specified in the notice of rejection. Such additional samples shall be furnished, and necessary changes made, at no additional cost to the Government. The Government will require the time specified above to inspect and test any additional samples required.

In the event that the samples are disapproved by the Government, the contractor shall be deemed to have failed to make delivery within the meaning of the default clause. In which event, this contract shall be subject to termination for default, provided however, that the failure of the Government to terminate the contract for default in such event shall not relieve the contractor of the responsibility to deliver the contract quantities in accordance with the shipping schedule.

In the event the Government fails to approve, conditionally approve, or disapprove the samples within the time specified, the Contracting Officer shall automatically extend the shipping schedule in accordance with article 12 “Notice of Compliance with Schedules” of contract clauses in GPO Contract Terms (GPO Publication 310.2, effective December 1, 1987 (Rev. 01-18)).

Manufacture of the final product prior to approval of the samples submitted is not permitted. Samples will not be returned to the contractor. All costs, including the costs of all samples, shall be included in the contract price for the production quantity.

All samples shall be manufactured at the facilities and on the equipment in which the contract production quantities are to be manufactured.

BINDING/CONSTRUCTION, INSERTING, AND MAILING INSPECTION: The binding/construction, inserting, and mailing of the tax packages may be inspected at the contractor’s/subcontractor’s plant (if applicable) to ensure that these operations are in conformance with requirements of the contract. The government may waive this inspection.

The contractor must notify the GPO of the date and time the binding/construction, inserting, mailing inspection can be performed when indicated on print order. In order for proper arrangements to be made, notification must be given at least 72 hours prior to each inspection, unless indicated otherwise on the print order. Notify the U.S. Government Publishing Office, Quality Control for Published Products, Washington, DC 20401 at (202) 512-0542. Telephone calls will only be accepted between the hours of 8:00 a.m. and 2:00 p.m., prevailing Eastern Time, Monday through Friday. NOTE: See contract clauses, paragraph 14(e)(1), Inspections and Tests of GPO Contract Terms (GPO Publication 310.2, effective December 1, 1987 (Rev. 01-18). When supplies are not ready at the time specified by the contractor for inspection, the Contracting Officer may charge the contractor the additional cost of the inspection.

Within 72 hours prior to the binding/construction, inserting, and mailing operations, the contractor must send an email to michael.s.king@irs.gov containing a PDF file of IRS Form 9558 with the following information:

- Jacket and Requisition Numbers
- Name of Company
- Location and Address of Inspection Site
- Name and Phone Number of Contact Person
- Date and Time of Inspection

The contractor will be notified at least 24 hours prior to the inspection whether the inspection will be waived. Attendance at, or waiver of, the inspection does not affect any other provisions of the contract. The contractor is not to hold up production unless specifically authorized by the GPO.

LOCKBOX BANK ADDRESS CHANGES: The contractor will be required to perform some programming to create and image the appropriate lockbox bank address above and to the right of the voucher scanline in a 3 x 1/4” area. Each IRS Service Center will have a different lockbox bank address.

If the furnished CDs do not conform to contractor’s equipment, the contractor must take the IRS data and reformat it to produce all of the required information using their own equipment. The contractor will be required to develop software to edit and reposition the various data elements taken from the CD to be applied to the vouchers.

The contractor will be required to take information from the furnished CD and format it to create Intelligent Mail Barcodes with their Mailer ID for the return and mailing addresses. The barcode is to be positioned on the 1040-ES (OCR) payment voucher below the city/state of the return address. The other barcode is to be positioned either between the endorsement line and the first name line or below the last line of the mailing address which is imaged above the instructions for the 1040-V (OCR) payment voucher (for the 1040-ES (OCR)). IRS will confirm positioning if it is needed.

It will be the contractor’s responsibility to perform a further sortation to a 5-digit delivery point barcode, 3-digit delivery point barcode, and basic ZIP+4 delivery point barcode. In addition, the contractor must convert furnished address CDs from all sack-sorted mail to either all tray-sorted or a combination of the two for the purpose of the Government receiving the U.S. Postal Service's delivery point barcoded mail discounts.

DISTRIBUTION: Mail f.o.b. contractor's city each individual mailout tax package.

All mailing shall be made at the First-Class rate.

The Government will furnish a permit number and mailing indicia for First Class Mail. A PS Form 3602 "Statement of Mailing with Permit Imprints" and a GPO Form 712 "Certificate of Conformance" must be completed and submitted to the entry post office for all shipments using permit imprint mailing.

The contractor is cautioned that the permit imprint/mailing indicia may be used only for the purpose of mailing material produced under this contract.

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

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

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

The contractor must complete Form 13456 per the supplied instructions on the form and fill in the following fields:

- Name of contractor
- Contractor contact person
- Telephone number of contact person
- Email of contact person
- Number of pages in the combined email
- Date the email was sent
- The wave/phase number (actual mail date)

The wave/phase number is used to show the number of mailings in the event of staggered shipments for each print order.

Mailing Addresses – Mailing addresses must meet all current U.S. Postal Service requirements. The contractor must reformat the furnished CDs to image the endorsement line and literal, service center code, tax package code, name, address, city, state, and zip code, postal sack number, and break number (change indicator) in six (6) lines. The contractor will be required to use the information from the furnished CDs to format and create an intelligent mail barcode. This barcode is to be imaged in accordance with the USPS current Domestic Mail Manual (DMM).

Intelligent Mail Barcode – The contractor must be an approved Full-Service USPS Intelligent Mail Barcode provider and must be able to furnish an approved copy of their IMb Mailer ID Application for verification of status. The contractor must meet all Full Service IMb preparation and postage documentation requirements as required in the DMM. All mail shall be presented under the contractor-obtained Mailer ID. The contractor must establish a Customer Reference ID (CRID) for the IRS as the mail owner. The contractor will provide all requested postage statements and reports along with the following mail data: date of mailing, USPS acceptance date, number of pieces, postage amount, and weight. Upon request, the contractor will provide access and password to Postal One for use by the IRS print specialist.

NCOALink Processing, LACSLink, and Delivery Point Validation (DPV) – The contractor is responsible for taking the IRS raw data file and verifying the file against the National Change of Address Link (NCOALINK), LACSLink, and Delivery Point Validation (DPV) file using a licensed USPS Full-Service Provider.

The contractor must specify in their bid the name of the NCOALINK full-service provider to be utilized.

The contractor must select the new move addresses from the mail file, verify the service center code of the new move addresses (making all necessary service center code corrections) using the furnished electronic file, and merge the new move addresses back into the mail file.

Order of Addressing – Addressing may be affected by staging considerations. Contractor may be required to image/mail tax packages for some states before other states. The IRS will provide this information shortly after award.

The furnished CD-ROMs contain raw, unedited, mail label records (taxpayer and lockbox bank addresses) and must be formatted for an address label at the contractor's expense. Computer dumps are not acceptable. The CD-ROMs are sorted by the service center. The service center code included in the record layout can be used for sorting addresses by service center. The raw data contained on these CDs has been passed through Finalist Software (equivalent to Code 1 of Group One Software) for hygiene and standardization.

Contractor must pass the entire file against a USPS Code Accuracy Support System (CASS) certified software address hygiene program. Contractor's software must also be Presort Accuracy Validation and Evaluation (PAVE) certified.

Unique Number – The contractor may be required to produce a unique number for each mailer package using their own equipment so that the contractor may retrieve and reproduce records for any unusable package or when packages are pulled as QA Samples. If the unique number contains more than 10 characters, it must not begin with 1800, 1866, 1877, 1888, or 1900. The unique number must not appear on any of the payment vouchers.

Identification Numbers – A Service Center Code and a Tax Form Code will appear in each Taxpayer's Name and Address.

Presort – Contractor must utilize a commercially prepared software package for assigning the mail file in an approved presort format. The contractor must comply with all U.S. Postal Service regulations governing the preparation of First-Class rate mailings which are in effect at the time of the mailing – including the issuance of the required forms (mailing statements) and the weighing of shipments. The contractor must meet with local postal authorities before the start of production. The contractor must maximize postage savings by approved 5-digit format.

All packages must adhere to the current DMM's specific requirements regarding minimum and maximum package sizes.

Presort Palletization – As outlined by the USPS in the current DMM, the presort palletization program requires that, in most cases, depending on thickness and weight, individual packages of 10 or more pieces be prepared for 5-digit sorting. This may take the form of packages or packages in bundles presented on pallets. (See current DMM for specific requirements.)

USPS Confirm Barcode Tracking – The contractor must also create a USPS Intelligent Mail Barcode containing confirm tracking information that must be imaged in the appropriate area of address field with the taxpayer address, IRS lockbox address, correctly aligned with the address to meet USPS regulations. The contractor must provide a detailed map of USPS tracking scans to be displayed in color. The contractor will provide custom mail tracking capabilities that can break IMb information down by state and dates. The contractor will track the first scan information of the IMb for the outgoing 1040-ES/V (OCR) and 1041-ES (OCR) mailers. Additionally, the contractor must track the last scan for the return of the Form 1040-V (OCR) payment voucher, all four 1040-ES (OCR) payment vouchers, and all four 1041-ES (OCR) payment vouchers to the lockbox banks. Tracking reports must be submitted on a daily basis or online via a secured website. The IMb must be imaged on prior to production samples. The contractor must contact its local postal representative for specific instructions.

Zip Code Sequence Report – The contractor's software must provide 3-digit, 5-digit, and Zip Code count report for the contractor's use during the addressing operation. A copy must also be provided to the IRS In-Plant Liaison.

Mailing Reports – The contractor will provide daily addressing production information required to complete Report Form 9659. The contractor must email the report daily to: michael.s.king@irs.gov.

Point of Entry – The contractor will specify in their bid the location of their staging area(s) and their proposed point of entry for the tax package mail. (See "LOCATION OF POST OFFICE" in SECTION 4.)

Mailing Rate – The USPS will verify the total weight of the mailing. The contractor must comply with all current DMM regulations governing use of First-Class Mail.

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

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

Pallet Staging and Storage – Loaded pallets must be assembled and stored ("staged") for eventual turn over to USPS. The pallets are to be staged in an order so that the furthest destinations will be turned over first and the closest destinations last.

Turnover Requirements – Contractor must ensure the in-home delivery window is three (3) to 10 calendar days after completion of mailing.

International Requirements – Approximately 1,500 pieces of International mail is part of the Form 1040-ES/V mailing. Approximately 750 pieces of International mail is part of the Form 1041-ES mailing. The contractor must apply the appropriate postage to the mailout envelope and release the International mail to the USPS. The contractor will be reimbursed for all International mailing costs by submitting postal receipts with billing invoice for payment. NOTE: International mail pieces do not use the mailing indicia.

Postage Summary Report – The contractor is required to submit postage summary reports, for each phase of the mailing, showing the number of pieces and cost of 3/5 digit and Basic broken out by Service Center and the grand total. The reports are to be submitted following NCOALINK, LACSLink, and Delivery Point Validation processing. Reports are to be emailed to: michael.s.king@irs.gov. Failure to submit reports by the date specified may result in delay of payment processing.

The contractor must complete and submit (via email) a PDF to the IRS within three (3) workdays of the final turnover of packages to the USPS. The PDF should be sent in a single email when possible, and the total file size of the email must be under 5 MB. If the size exceeds 5 MB, then multiple emails must be used. The PDF file is to be emailed to: postage@publish.no.irs.gov, and michael.s.king@irs.gov. For the convenience of the contractor, Form 13456 is provided as a fillable PDF file. The IRS will complete the fields in the "IRS Use Only" section of the form prior to emailing the form to the contractor. If there is any information missing or incorrect, contractor must contact the IRS print specialist.

The PDF to be submitted to the IRS should be the Form 13456 and all related postal paperwork that has been combined into a single PDF. (A scanned copy of the Form 13456 is not allowed. The contractor must fill out the provided fillable PDF file for Form 13456, add the postal paperwork (which can be scanned) to the PDF file, save, and email.

The contractor is responsible for capturing five (5) data elements from every postage statement (i.e., USPS Form 3602, 3602-R, 3600): Post Office zip code, Postage Statement date, total pieces mailed, postage amount, and Postage Statement type. The form must contain only postage information for the designated IRS program, print order, and requisition.

Prior to emailing the combined PDF file, the contractor must rename the file. The file should be named using the following information:

- Nine (9) digits of the requisition number
- Post Office zip code
- First mailing statement date
- Last mailing statement date
- ".pdf"

In the event that both mailing statement dates are the same, the first and last dates in the file name can also be the same.

If the file size is too large to email, the contractor will have to create multiple PDF files and add a suffix to the file name starting with the letter "a," then "b", etc. The contractor is also responsible for the accuracy of the information returned to the IRS. Any delay or missing data could result in delay of payment.

All Postage Statements (i.e., USPS Forms 3600, 3602, 3605, and USPS Form 8125, PVDS) must contain the IRS Agency Cost Code "67039" in the "Federal Agency Cost Code" box. The GPO jacket number must be included in the mailer information located in the upper portion of the postage statement.

Destruction of Government Furnished Material – Furnished dummy must be destroyed either by incinerating to ash or crosscut-shredding. Contractor must submit a signed certificate of destruction to IRS on company letterhead.

Postal Service will advise contractor on return of unused postal pallets – if applicable.

If CDs are furnished, the contractor must hold and store them in a secure environment for 60 calendar days after completion of each order. After 60 calendar days, the contractor must immediately destroy the furnished CDs (either by incinerating to ash or crosscut-shredding) and submit a signed certificate of destruction to IRS on company letterhead. CDs must not be returned to the IRS.

All expenses incidental to destroying materials, submitting proofs and prior to production samples, and furnishing sample copies must be borne by the contractor.

DISPOSITION OF DAMAGED PACKAGES: The contractor must replace all damaged imaged components/packages by specified mailing date.

UNDELIVERABLE PACKAGES: For packages that are found to be undeliverable (mailing address failed NCOA verification), the contractor must assign one of the following codes:

Code 01 – Foreign move; Code 02 – No forwarding address; Code 03 – Closed Post Office box

The undeliverable packages are to be taken out of the mailing. The contractor shall provide IRS with a summary report of the NCOALink Return Codes listing the return code and the address designation. In addition, the summary report must include the number of undeliverable mail pieces and the number of good move address mail pieces.

Within three (3) workdays of completing NCOALINK, the contractor must email the report to: michael.s.king@irs.gov.

QUALITY SYSTEMS AUDIT: In connection with the preproduction conference, at the Government's option, a quality systems audit may be conducted. Following the conference, IRS/GPO may conduct an in-depth audit of all contractor quality control methods, quality systems, and quality plans in a formal walk-through review of the written quality systems plan approved prior to award. This audit would require the contractor to plan, in advance, all quality-related functions which would be required to complete the contract. Should subcontractors be involved, a complete audit of the subcontractor's quality systems may also be performed. This procedure will be mandatory for all contractors doing IRS tax package work for the first time.

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

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

NOTE: All quality control samples must be produced at no additional cost to the Government.

Inspections – The right of the Government to make general or specialized tests and inspections does not relieve the contractor of any responsibility.

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

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

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

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

NOTE: It is the contractor's responsibility to properly safeguard PII from loss, theft, or inadvertent disclosure and to immediately notify the Government of any loss of personally identifiable information. Personally identifiable information is "information that can be used to distinguish or trace an individual's identity, such as their name, social security number, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc. (reference: OMB Memorandum 07-16). Other specific examples of PII include, but are not limited to:

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

WARNING: Proper control and handling must be maintained at all times to prevent any information or materials required to produce the product ordered under these specifications from falling into unauthorized hands. All Sensitive But Unclassified (SBU) data must be adequately protected and secured and meet the required physical security minimum protection standards as defined in Publications 1075 and 4812. Unless otherwise indicated herein, all extra copies, materials, waste, etc., must be destroyed in accordance with IRS Publications 1075 (Rev. 8-2010) and 4812, Tax Information Security Guidelines for Federal, State, and Local Agencies.

The contractor agrees that it shall establish and maintain full Secure Data Transfer (SDT) compliance throughout the term of this contract. Contractor receiving SBU information from the IRS shall meet the requirements set forth below, in accordance with the IRS Publications 1075/4812, and Federal Information Security Management Act (FISMA) Compliant Data Protection and Internal Revenue Code 6103 (n):

(a) All federal, state, and local agencies or entities shall comply with IRS Publications 1075 and 4812. Tax Information Security Guidelines for Federal, State and Local Agencies and Entities (as revised) if transmitted data contains Federal Taxpayer Information (FTI). All data that originates from the IRS shall be protected to ensure compliance with FISMA, including the technical security, physical security, personnel security, and record retention requirements.

(b)All IRS systems that handle or process Federal Tax Information or other Sensitive but Unclassified information, including PII, source code, etc., are categorized at the moderate risk level, as required by Publication FIPS 199, Standards for Security Categorization of Federal Information and Information Systems. This contract handles FTI at the moderate risk level.

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

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

Contractors shall comply with moderate risk controls of National Institute of Standards and Technology (NIST) SP 800-53, Recommended Security Controls for Federal Information Systems and Organizations, Revision 3 or 4. NIST is a federal technology agency that develops and promotes measurement, standards, and technology. NIST also provides additional guidance, publications, and compliance tools to Government agencies at http://csrc.nist.gov/groups/SMA/fisma/index.html.

1. ***Authorized Data Recipients:*** Only authorized individuals may receive SBU information from the IRS. Individual identification and authentication will be accomplished through use of a third-party digital certificate issued by name to authorized individuals. Authorized contractor employees shall apply, authenticate, and retrieve a digital certificate.

2. ***Data Tracking and Accounting:*** Contractors receiving SBU information are responsible for ensuring the security of SBU information within the firm and shall establish procedures to track and account for data from receipt to disposition. If contracted entity is a federal, state, or local agency and transmitted data contains FTI, these procedures shall meet the requirements of Publications 1075 and 4812.

3. ***Acknowledgement:*** The contractor is required to provide IRS with a separate acknowledgement of receipt of SBU information.

4. ***Data Transfer Log File:*** Contractors receiving SBU information must maintain a log file that records complete and incomplete data transfers. For complete transmissions, the log file must identify the sender of the information, the file name, the date/time of receipt, and the record count. For incomplete transfers, the log file must identify as much of the above information as is possible.

5. ***Confirmation of Successful Data Transfer:*** When a contractor receives a files from the IRS via email, the contractor shall check the file to see that it is intact and usable; the contractor shall also validate the record count provided.

6. ***Sensitive but Unclassified Information Breach/Misrouted File:*** An SBU information breach includes any incident where SBU data is lost, misused, or compromised. This includes but is not limited to situations involving a misrouted file (a file meant for one entity or contractor is received by another entity or contractor) containing SBU data.

   In the case of an SBU breach, the contractor shall contact the following offices within one (1) hour: the Computer Security Incident Response Center (CSIRC); Situation Awareness Management Center (SAMC) through the CSIRC/SAMC Incident Hotline at (866) 216-4809; the GPO Representative at tbacon@gpo.gov; and the IRS Representative, michael.s.king@irs.gov. The Government will take appropriate action and advise the contractor of further action, if any, required by the contractor and/or consequences resulting from the SBU Breach.

7. ***Access Controls and Audit Logs:*** The contractor shall ensure that any information system (server, workstation, laptop, etc.) storing SBU information maintains access controls to the information and audit logs that document any access to the information in accordance with NIST SP 800-53. Audit logs must be saved for seven (7) years. For all federal, state, and local agencies or entities, if data transmitted through the SDT and stored on the agency's system contains FTI, access to the information shall be recorded and reviewed, as identified for access controls and auditing within Publications 1075 and 4812.

8. ***Validation of Authorized Users:*** All logical access to IRS information shall be controlled by U.S. Government-approved authentication methods to validate the authorized users.

9. ***Web Accessible File Sharing Support:*** There shall be no dial-up or broadband support for web accessible file sharing. Remote administration of the web accessible file sharing systems is permitted only via FIPS 140-2 compliant products.

10. ***Safeguard Disclosure of Federal Taxpayer Information Data Transmitted Through the Secure Data Transfer:*** If SDT is used by the contractor to receive FTI data from the IRS, a revised Safeguard Procedures Report (SPR) is not required to participate in the SDT. The contractor's next annual Safeguard Activity Report (SAR) submission shall document all protection mechanisms used to secure and store all data received in performing this contract. This shall include identifying the protection procedures, as well as the destruction procedures for data files received via SDT.

11. ***Return and Destruction of Government Materials:*** Sixty (60) calendar days after the 4th quarter of each year, the contractor must immediately destroy all physical and electronic Government material and submit a signed certificate of destruction to IRS on company letterhead.

12. ***Encryption:*** Contractor shall ensure that all laptops being used for this contract use full disc encryption.

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

Protection of Confidential Information –

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

(a) The contractor shall restrict access to all information obtained from the IRS in the performance of this contract to those employees and officials who need it to perform the contract.

(b) The contractor shall process all information obtained from the IRS in the performance of the contract under the immediate supervision and control of authorized personnel in a manner that will protect the confidentiality of the records and in such a way that the unauthorized persons cannot retrieve any such records.

(c) The contractor shall inform all personnel with access to the confidential information obtained from the IRS in the performance of this contract of the confidential nature of the information and the safeguards required to protect this information from improper disclosure.

(d) The contractor shall assure that each contractor employee with access to IRS work knows the prescribed rules of conduct and that each contractor employee is aware that he/she may be subject to criminal penalties for violations of the Privacy Act. Contractor employees will be required to sign the Contractor Personnel Security Certification form which will be furnished at time of certification. A copy of this signed form must be forwarded to the IRS 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, financial history of the contractor's firm and on-site visit(s) by the IRS security personnel. The IRS will send the Risk Assessment Checklist to the contractor upon certification of contract.

PERSONNEL SECURITY AND ANNUAL TRAINING REQUIREMENTS: The IRS requires that the contractor's employees having a need for staff-like access to sensitive but unclassified information must be approved through an appropriate level of security screening or investigation.

Immediately upon certification, the contractor must furnish the Government with a description of all positions requiring staff-like access to IRS data.

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

The Government (including an IRS personnel security officer) will assess the risk level for each position and determine the need for individual security investigations.

Upon certification of contract, the IRS will provide the necessary forms and instructions to the contractor.

Within 24 hours of receipt of the forms/instructions, the contractor must return the forms filled out for each employee who will be involved in the production on this contract.

- The IRS shall bear the cost of conducting a security screening for contractor employees requiring one.
- The Government will provide electronic copies of the required forms.
- Any costs for fingerprinting not conducted at an approved credentialing location will be borne by the contractor.
- Contractor personnel requiring investigation will not be allowed staff-like access to IRS data until approved by the IRS National Background Investigation Center (NBIC).

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

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

Contractor must return training certification to IRS within 24 hours of receipt to Michael.S.King@irs.gov.

SUBMISSION OF SECURITY FORMS AND RELATED MATERIALS

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

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

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

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

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

- IRS account history for federal tax compliance (for initial eligibility, as well as periodic checks for continued compliance while actively working on IRS contracts);
- Selective Service registration compliance (for males born after 12/31/59); Contractors must provide proof of registration which can be obtained from the Selective Service website at www.sss.gov.;
- 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 within 10 business days (or shorter period) of assigning (or reassigning) personnel to this contract/order/agreement and prior to the contractor (including subcontractor) personnel performing any work or being granted staff-like access to IRS SBU or IRS/contractor (including subcontractor) facilities, information systems/assets that process/store SBU information thereunder:

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

Contract Duration:

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

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

- IRM 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

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 (including subcontractor) becoming aware of any change in the employment status, information access requirement, assignment, or standing of a contractor (or subcontractor) personnel under this contract or order – to include, but not limited to, the following conditions:

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

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

In the event the subject contractor (including subcontractor) is working on multiple contracts, orders, or agreements, notification shall be combined, and the cognizant 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 (or subcontractor) personnel to this contract or order would not form the basis for an excusable delay for failure to perform under the terms of this contract, order or agreement.

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

SAFEGUARDS AGAINST UNAUTHORIZED DISCLOSURE OF SENSITIVE BUT UNCLASSIFIED INFORMATION

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

3. Contractors who perform work at contractor (including subcontractor) managed sites using contractor or subcontractor managed IT resources shall adhere to the general guidance and specific privacy and security control requirements contained in Publication 4812, Contractor Security & Privacy Controls, IRM 10.23.2 - Personnel Security, Contractor Investigations, IRM 10.5.1 Privacy Policy, and IRM 10.8.1 - Information Technology (IT) Security, Policy and Guidance. Publication 4812 and IRM 10.5.1, 10.8.1 and 10.23.2 provide comprehensive lists of all security, privacy, information protection and disclosure controls and guidance.

4. Eligibility, Fitness and Suitability. Contractor (including subcontractor) personnel hired for work within the United States or its territories and possessions and who require staff-like access, wherever the location, to IRS-owned or controlled facilities or work on contracts that involve the design, operation, repair, or maintenance of information systems, and/or require staff-like access to SBU information, must meet the eligibility requirements under IRM 10.23.2, Personnel Security, Contractor Investigations, and shall be subject to security screening and investigative processing, commensurate with the position sensitivity level, and in accordance with IRM 10.23.2, and TD P 15-71. Contractor (including subcontractor) personnel must be found both eligible and suitable, and approved for staff- like access (interim or final) by IRS Personnel Security prior to starting work on the contract/order, and before being granted access to IRS information systems or SBU information.

5. General Conditions for Allowed Disclosure. Any SBU information, in any format, made available to or created by the contractor (including subcontractor) personnel shall be treated as confidential information and shall be used only for the purposes of carrying out the requirements of this contract. Inspection by or disclosure to anyone other than duly authorized officer or personnel of the contractor (including subcontractor) shall require prior written approval of the IRS. Requests to make such inspections or disclosures shall be addressed to the CO. Access to SBU information shall be provided on a “need to know” basis. SBU information shall never be indiscriminately disseminated, and no person shall be given access to (or allowed to retain) more SBU information than is needed for performance of their duties, and for which that individual has been authorized to receive as a result of having been successfully investigated, adjudicated, trained to receive, and what is strictly necessary to accomplish the intended business purpose and mission.

6. Nondisclosure Agreement. Consistent with TD P 15-71, Chapter II, Section 2, and IRM 10.23.2.15 - Nondisclosure Agreement for Sensitive but Unclassified Information, each contractor (including subcontractor) personnel who requires staff- like access to SBU information shall complete, sign and submit to Personnel Security – through the CO (or COR, if assigned) — an approved Nondisclosure Agreement prior to being granted staff-like access to SBU information under any IRS contract or order.

7. Training. All Contractor personnel assigned to this contract with staff-like access to SBU information must complete IRS-provided privacy and security awareness training, including the Privacy, Information Protection, and Disclosure training, as outlined in IR1052.224-9001 Mandatory IRS Security Training for Information Systems, Information Protection and Facilities Physical Access. Contractor personnel required to take the Unauthorized Access to Taxpayer Data training must attest to understanding the penalties for unauthorized access, as instructed by the COR.

8. Encryption. All SBU information must be protected at rest, in transit, and in exchanges (i.e., internal and external communications). The contractor (including subcontractor) shall employ encryption methods and tools to ensure the confidentiality, integrity, and availability of SBU information.

9. Particularly relevant to this clause are the updated sections to IRM 10.8.1 and Publication 4812 regarding email and text messages, alternative work sites, and incident management:

   - For email and text messaging, the contractor shall abide by IRM 10.8.1.4.17.2.2 “Electronic Mail (Email) Security”, IRM 10.5.1.6.8 “Email” plus all subsections, and IRM 10.8.2.2.1.18 “Contractor”; or Pub. 4812 section 28.3.1 “Electronic Mail (Email) Security,”. Included are requirements on encryption, subject line content, and restrictions on personal email accounts.
   - For alternate work sites the contractor shall abide by IRM 10.8.1.4.11.16 “PE-17 Alternate Work Site” or Publication 4812 section 21.16 “PE-17 Alternate Work Site,”. Included are requirements for incident reporting, encryption, and secure access.

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

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

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

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

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

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

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

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

13. Records Management.

A. Applicability

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

B. Definitions

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

The term Federal record:

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

C. Requirements

1. Contractor shall comply with all applicable records management laws and regulations, as well as National Archives and Records Administration (NARA) records policies, including but not limited to the Federal Records Act (44 U.S.C. chapters. 21, 29, 31, 33), NARA regulations at 36 CFR Chapter XII Subchapter B, and those policies associated with the safeguarding of records covered by the Privacy Act of 1974 (5 U.S.C. 552a). These policies include the preservation of all records, regardless of form or characteristics, mode of transmission, or state of completion.

2. In accordance with 36 CFR 1222.32, all data created for Government use and delivered to, or falling under the legal control of, the Government are Federal records subject to the provisions of 44 U.S.C. chapters 21, 29, 31, and 33, the Freedom of Information Act (FOIA) (5 U.S.C. 552), as amended, and the Privacy Act of 1974 (5 U.S.C. 552a), as amended and must be managed and scheduled for disposition only as permitted by statute or regulation.

3. In accordance with 36 CFR 1222.32, Contractor shall maintain all records created for Government use or created in the course of performing the contract and/or delivered to, or under the legal control of the Government and must be managed in accordance with Federal law. Contractors shall ensure that all IRS data and IRS-derived data are in commercially available or open and non- proprietary format for transition (back to IRS) in accordance with the National Archives and Records Administration (NARA) disposition guidance.

4. IRS and its contractors are responsible for preventing the alienation or unauthorized destruction of records, including all forms of mutilation. Records may not be removed from the legal custody of IRS or destroyed except for in accordance with the provisions of IRM 1.15.5, Relocating/Removing Records, the agency records schedules and with the written concurrence of the CO. Willful and unlawful destruction, damage or alienation of Federal records is subject to the fines and penalties imposed by 18 U.S.C. 2701. In the event of any unlawful or accidental removal, defacing, alteration, or destruction of records, Contractor must immediately notify the appropriate CO. The CO must report the loss using the PII Breach Reporting Form. Privacy, Governmental Liaison and Disclosure (PGLD, Incident Management) will review the PII Breach Reporting Form and alert the Records and Information Management (RIM) Program Office that a suspected records loss has occurred. The agency must report promptly to NARA in accordance with 36 CFR 1230.

5. The Contractor shall immediately notify the appropriate CO immediately upon discovery of any inadvertent or unauthorized disclosures of information, data, documentary materials, records or equipment. Disclosure of non-public information is limited to authorized personnel with a need-to-know as described in the [contract vehicle]. The Contractor shall ensure that the appropriate personnel, administrative, technical, and physical safeguards are established to ensure the security and confidentiality of this information, data, documentary material, records and/or equipment is properly protected. The Contractor shall not remove material from Government facilities or systems, or facilities or systems operated or maintained on the Government's behalf, without the express written permission of the Head of the Contracting Activity. When information, data, documentary material, records and/or equipment is no longer required, it shall be returned to IRS control or the Contractor must hold it until otherwise directed. Items returned to the Government shall be hand-carried, mailed, emailed, or securely electronically transmitted to the CO or address prescribed in the [contract vehicle]. Destruction of records is EXPRESSLY PROHIBITED unless in accordance with Paragraph (4).

6. The Contractor is required to obtain the approval of the CO prior to engaging in any contractual relationship (sub-contractor) in support of this contract requiring the disclosure of information, documentary material and/or records generated under, or relating to, contracts. The Contractor (and

any sub-contractor) is required to abide by Government and [Agency] guidance for protecting sensitive, proprietary information, and controlled unclassified information.

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

D. Flow down of requirements to subcontractors

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

MANDATORY IRS SECURITY TRAINING FOR INFORMATION SYSTEMS, INFORMATION PROTECTION AND FACILITIES PHYSICAL ACCESS

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

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

   i. Exception: Contractor personnel (including subcontractors) performing under IRS contracts with Nonprofit Agencies Employing People Who Are Blind or Severely Disabled (as described in FAR Subpart 8.7) are exempted from the aforementioned briefing requirements, unless the contractor requests access to the training, or there is a compelling justification for requiring the training that is approved by the Contracting Officer (CO). An example of this would be in an instance where visually impaired personnel is assigned to perform systems development and has potential staff-like access to IRS information.

ii. Contractor/subcontractor personnel working with IRS information at contractor-controlled facilities with no access to the IRS network will be subject to all mandatory briefing excepting the Facilities Management Physical Security briefing as outlined in Publication 4812.

iii. Service Personnel: Inadvertent Sensitive Information Access Training

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

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

- 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, Privacy Role-Based Training and/or Facilities Physical Security. The completion of the assigned mandatory briefings constitutes the completion of the Security Orientation.

3. The SAT must be completed by contractor/subcontractor personnel within 10 business days of successful resolution of the suitability and eligibility for staff-like access as outlined in IR1052.204-9000 Submission of Security Forms and Related Materials and before being granted access to SBU data. The date listed on the memo provided by IRS Personnel Security shall be used as the commencement date.

4. Training completion process:

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

i. Using Form 14616 signed and dated by the individual and authorized contractor management entity and returned to the COR. This option is used for new contractor/subcontractor personnel and any that do not have an IRS network account.

ii. Using the IRS training system which is available to all contractors with IRS network accounts

5. Annual Training. For contracts/orders/agreement exceeding one year in length, either on a multiyear or multiple year basis, the contractor must ensure that personnel complete assigned SAT mandatory briefings annually no later than 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

(a) Consistent with the Federal Information Security Modernization Act of 2014 (FISMA), specialized information technology (IT) security training (role-based) shall be completed prior to access to Information Systems and annually thereafter by contractor and subcontractor personnel who have an IT security role or responsibility.

(b) Identifying contractor/subcontractor with a role or responsibility for IT security is completed by the Contractor, and verified by the COR, by completing the Risk Assessment Checklist (RAC). The roles listed in the RAC conform to those roles listed in the Internal Revenue Manual 10.8.1.3 that apply to contractor personnel. This process applies to new contractors/subcontractors, replacement personnel and for existing contractors/subcontractors whose roles change during their work on a contract. This includes, but is not limited to, having an approved elevated privilege to one or more IRS systems through the Business Entitlement Access Request System (BEARS).

(c) Prior to accessing any IT system, all contractor/subcontractor personnel must successfully complete all provisions of IR1052.204-9000 Submission of Security Forms and Related Materials.

(d) In keeping with the Security Orientation outlined in IR1052.224-9001, contractors/subcontractors designated on the Risk Assessment Checklist as performing a role shall complete approved training equal to the assigned hours within 5 business days of receiving the Personnel Security’s memo approving staff-like access.

(e) Annual Requirements: Thereafter, on an annual basis within a FISMA year cycle beginning July 1st of each year, contractor/subcontractor personnel performing under this contract in the role identified herein is required to complete specialized IT security, role-based training by June 1st of the following year.

(f) Training Certificate/Notice: The contractor shall use the Government system identified by Cybersecurity to annually complete specialized IT security training (role- based). The COR will track the courses, hours completed and the adhere to the established due dates for each contractor/subcontractor personnel. Alternatively, courses may be completed outside of the Government system. Any courses taken outside of the Government system must be pre-approved by IRS Cybersecurity’s FISMA Training Compliance team via the 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/subcontractor shall be provided to COR in order to receive credit toward the required hours for the contractor/subcontractor personnel. Copies of completion certificates for externally completed course must be shared with the Contracting Officer upon request.

(g) Administrative Remedies: A contractor/subcontractor who fails to complete the specialized IT security training (role-based) requirements, within the timeframe specified, may be subject to suspension, revocation or termination (temporarily or permanently) of staff-like access to IRS IT systems.

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

PRIVACY TRAINING:

a) Definition. As used in this clause, “personally identifiable information” means information that can be used to distinguish or trace an individual's identity, either alone or when combined with other information that is linked or linkable to a specific individual. (See Office of Management and Budget (OMB) Circular A-130, Managing Federal Information as a Strategic Resource).

b) The Contractor shall ensure that initial privacy training, and annual privacy training thereafter, is completed by contractor employees who–

(1) Have access to a system of records;

(2) Create, collect, use, process, store, maintain, disseminate, disclose, dispose, or otherwise handle personally identifiable information on behalf of an agency; or

(3) Design, develop, maintain, or operate a system of records (see also FAR subpart 24.1 and 39.105).

c) The contracting agency will provide initial privacy training, and annual privacy training thereafter, to Contractor employees for the duration of this contract.

d) The Contractor shall maintain and, upon request, provide documentation of completion of privacy training to the Contracting Officer.

e) The Contractor shall not allow any employee access to a system of records, or permit any employee to create, collect, use, process, store, maintain, disseminate, disclose, dispose or otherwise handle personally identifiable information, or to design, develop, maintain, or operate a system of records unless the employee has completed privacy training, as required by this clause.

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

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

WARNING: 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.

QUALITY SYSTEMS PLANS: In conjunction with the "POSTAWARD CONFERENCE", the contractor shall submit a PDF of the Quality Systems Plans that will be used by the contractor, as specified herein. The plans shall be submitted to the Internal Revenue Service to Michael.S.King@irs.gov and to the Government Publishing Office to purchaseC@gpo.gov. The proposed Quality Systems Plans are subject to Government approval.

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

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

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

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

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

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

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

QUALITY SYSTEMS AUDIT: In connection with the preproduction conference call (see "PREPRODUCTION TELECONFERNCE CALL"), should the Government elect, a quality systems audit could be conducted. Following the conference call, IRS/GPO may conduct an in-depth audit of all contractor quality control methods, quality systems, and quality plans in a formal review of the previously approved written plan. This audit would require the contractor to plan, in advance, all quality related functions which would be required to complete the contract.

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

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

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

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

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

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

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

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

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

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

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

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

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

The contractor shall submit the plans as a PDF file to Michael.S.King@irs.gov.

These proposed plans are subject to review and approval by the Government. The Government reserves the right to waive some or all of these plans.

Items to be included in the Production Plans are:

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

The above referenced Quality Systems Plan, Quality Control Plan, Security Control Plan and Production Plan are all subject to review and approval by the Government, and award will not be made prior to approval of same. The Government reserves the right to waive some or all of these plans.

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

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

Note: Review Publication 4812 to prepare for this assessment.

The Government may waive this assessment provided the contractor has an active security clearance with the IRS.

POSTAWARD SECURITY ASSESSMENT: The IRS Cybersecurity Team will arrange an onsite visit for a contract security site assessment. The assessment will include Facilities Management Security Services FMSS (Physical Security), Privacy, Governmental Liaison and Disclosure, and Information Technology Cybersecurity, Security Risk Management, Security Controls Testing & Evaluation, Contract Security Assessment.

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

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

The Government may waive this assessment provided the contractor has an active security clearance with the IRS.

DATA SECURITY AND SAFEGUARD REQUIREMENTS:

CD-ROM Security – The contractor must maintain all CD-ROMs in a secure environment for 60 calendar days after completion of contract. After 60 calendar days, contractor must immediately incinerate to ash or crosscut-shred CD-ROMs and submit a signed certificate of destruction to IRS on company letterhead. CD-ROMs must not be returned to the IRS.

Contractor's Security Letter – The contractor must email a detailed report of the inventory and tracking system and the security measures to be taken to secure the IRS CD-ROMs and any information output from them throughout the period the contractor and/or subcontractor(s) have possession of taxpayer information. Email to: michael.s.king@irs.gov.

These documents will be reviewed and analyzed by both Physical Security and Cybersecurity and any other security components, if implicated, for completeness, accuracy, and compliance with security standards. Any questions identified during the analysis will be coordinated with GPO for clarification and verification.

After coordination with security personnel, a recommendation on whether the contractor is able to meet the security standards will be made to GPO.

If there are no changes/revisions based on the Cybersecurity and Physical Security Assessments, the contractor will be required to submit a statement to the Contracting Officer confirming that the current plans are still in effect.

Physical Storage Facility Requirements – The contractor must provide a secured perimeter – a dedicated, enclosed by slab-to-slab walls constructed of approved materials and supplemented by periodic inspection. Any lesser-type partition supplemented by UL-approved electronic intrusion detection and fire detection systems. Unless there are electronic intrusion detection devices, all doors entering the space must be locked and strict key or combination control should be exercised in accordance with "Locking Systems for Secured Areas." See IRS Publications 1075, 4812, and 4812-A for additional security information. Janitorial services must be performed by cleared employees or during the daytime in the presence of cleared employees. Contractor must meet all physical security requirements as outlined in Publications 1075, 4812, and 4812-A.

Contractor must set up a secure and exclusive network for all IRS files and related work. All files must be directly downloaded and stored onto a dedicated storage device (i.e., hard drive) for all IRS files and related work. When the dedicated storage device is not in use, the hard drive must be stored in a security container. (See "Security Container Requirements" below.) Contractor must store the dedicated storage device for 60 calendar days after completion of the contract. After 60 calendar days, the contractor is required to delete/destroy the data stored on their server, CD-ROM(s), and all audit trail pulls.

Security Container Requirements – Security containers must be metal containers that are lockable and have a resistance to penetration. The containers should have only two (2) keys. Strict control of keys is mandatory. Examples are mini safes, metal lateral key lock files, and metal pull drawer cabinets with center/off center lock bars secured by padlocks.

QUALITY ASSURANCE LEVELS AND STANDARDS: The following levels and standards shall apply to these specifications –
Product Quality Levels:
(a) Printing (page related) Attributes – Level III.

(b) Finishing (item related) Attributes – Level III.

Inspection Levels (from ANSI/ASQC Z1.4):
(a) Non-destructive Tests – General Inspection Level I.
(b) Destructive Tests – Special Inspection Level S-2.

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

Attribute	Specified Standard
P-7. Type Quality and Uniformity	O.K. Prior to Production Samples/O.K. Proofs/ Average Type Dimension/Electronic Media/Furnished Sample
P-8. Halftone Match (Single and Double Impression)	O.K. Prior to Production Samples/ O.K. Proofs/Electronic Media
P-9. Solid and Screen Tint Color Match	Pantone Matching System

*In the event that the Specified Standard is waived, the Alternate Standard will serve as its replacement.

NOTE: Prior to award, contractor may be required to provide information related to specific equipment that will be used for production.

PRE-AWARD SURVEY: In order to determine the responsibility of the prime contractor or any subcontractor, the Government reserves the right to conduct an on-site preaward survey at the contractor's/subcontractor's facility or to require other evidence of technical, production, managerial, financial, and similar abilities to perform, prior to the 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)
7) Letter of commitment from any subcontractor

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

PAYMENT: Submitting invoices for payment via the GPO fax gateway utilizing the GPO barcode coversheet program application is the most efficient method of invoicing. Instruction for using this method can be found at the following web address: http://winapps.access.gpo.gov/fms/vouchers/barcode/instructions.html.
Invoices may also be mailed to: U.S. Government Publishing Office, Office of Financial Management, Attn: Comptroller, Stop: FMCE, Washington, DC 20401.

NOTE: Vendors are expected to submit invoices within 30 days of job shipping/delivery.

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.

OFFERS: Offers must include the cost of all materials and operations for the total quantity ordered in accordance with these specifications. In addition, a price must be submitted for additional sets (per each, per hundred, or per thousand). The price of the additional quantities must be based on a continuing run, exclusive of all basic or preliminary charges and will NOT be a factor for determination of award.

Award will be based on the lowest bid for one of the listed stocks per component (see "STOCK"). Contractor must specify on their bid which stock they will provide for each component (covers, text, tab dividers).

BID SUBMISSION: Bidders must email bids to bids@gpo.gov for this solicitation. No other method of bid submission will be accepted at this time. The Jacket Numbers (451-829 & 451-830) 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.***

NOTE: Bidders are to fill out, sign/initial, and return pages 43 and 44.

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

1. Illegibility of bid.

2. Emails over 75 MB may not be received by GPO due to size limitations for receiving emails.

3. The bidder's email provider may have different size limitations for sending email; however, bidders are advised not to exceed GPO's stated limit.

4. When the email bid is received by GPO, it will remain unopened until the specified bid opening time. Government personnel will not validate receipt of the emailed bid prior to bid opening. GPO will use the prevailing time (specified as the local time zone) and the exact time that the email is received by GPO's email server as the official time stamp for bid receipt at the specified location.

CONTRACTOR: ___________________________

SHIPMENT(S): 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.

Bid Amount: Enter Bids for each jacket below ***Additional rate:*** Include below per M copies

DISCOUNTS: Discounts are offered for payment as follows: __________ Percent, _________calendar days. See Article 12 "Discounts" of Solicitation Provisions in GPO Contract Terms (Publication 310.2).

BID ACCEPTANCE PERIOD: In compliance with the above, the undersigned agree, if this bid is accepted within____________ calendar days (60 calendar days unless a different period is inserted by the bidder) from the date for receipt of bids, to furnish the specified items at the price set opposite each item, delivered at the designated points(s), in exact accordance with specifications.

NOTE: Failure to provide a 60-day bid acceptance period may result in expiration of the bid prior to award.

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

BIDDER'S NAME AND SIGNATURE: Unless specific written exception is taken, the bidder, by signing and submitting a bid, agrees with and accepts responsibility for all certifications and representations as required by the solicitation and GPO Contract Terms – Publication 310.2. When responding by email, fill out and return one completed copy of all applicable pages that include the Jacket Number, Bid Price, Additional Rate, Discounts, Amendments, Bid Acceptance Period, and Bidder's Name and Signature, including signing where indicated. Valid electronic signatures will be accepted in accordance with the Uniform Electronic Transactions Act, § 2. Electronic signatures must be verifiable of the person authorized by the company to sign bids.

Failure to sign the signature block below may result in the bid being declared non-responsive.

Bidder ____
(Contractor 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)

****

THIS SECTION FOR GPO USE ONLY

Certified by: ___________________________ Contracting Officer: ___________________________
(Initials and Date) (Initials and Date)

Jacket 451-829: $_______________________ **ADDITIONAL RATE:** $____________PER 1,000 copies

Jacket 451-830: $_______________________ **ADDITIONAL RATE:** $____________PER 1,000 copies

Total: $_______________________

____
(Contractor's Initials)

(COMPLETE AND SUBMIT THIS PAGE WITH YOUR BID)

EXHIBIT A – Pages 45 & 46 are Exhibits for Jacket 451-829

Form 1041-ES (OCR)

(for reference only)

Form 1041-ES (OCR)
Department of the Treasury
Internal Revenue Service

2026
OMB No. 1545-0971

Estimated Tax

Payment Voucher 1

Calendar year—
Due April 15, 2026

- Make your check or money order payable to "**United States Treasury.**"
- Write the estate's or trust's EIN and "2026 Form 1041-ES" on the payment.
- If the estate's or trust's information is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

For Paperwork Reduction Act Notice, see instructions.
Pay online at *IRS.gov/epay*. Simple. Fast. Secure.

Form 1041-ES (OCR)
Department of the Treasury
Internal Revenue Service

2026
OMB No. 1545-0971

Estimated Tax

Payment Voucher 2

Calendar year—
Due June 15, 2026

- Make your check or money order payable to "**United States Treasury.**"
- Write the estate's or trust's EIN and "2026 Form 1041-ES" on the payment.
- If the estate's or trust's information is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

For Paperwork Reduction Act Notice, see instructions.
Pay online at *IRS.gov/epay*. Simple. Fast. Secure.

Form 1041-ES (OCR)
Department of the Treasury
Internal Revenue Service

2026
OMB No. 1545-0971

Estimated Tax

Payment Voucher 3

Calendar year—
Due Sept. 15, 2026

- Make your check or money order payable to "**United States Treasury.**"
- Write the estate's or trust's EIN and "2026 Form 1041-ES" on the payment.
- If the estate's or trust's information is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

For Paperwork Reduction Act Notice, see instructions.
Pay online at *IRS.gov/epay*. Simple. Fast. Secure.

Form 1041-ES (OCR)
Department of the Treasury
Internal Revenue Service

2026
OMB No. 1545-0971

Estimated Tax

Payment Voucher 4

Cat. No. 63957U
Calendar year—
Due Jan. 15, 2027

- Make your check or money order payable to "**United States Treasury.**"
- Write the estate's or trust's EIN and "2026 Form 1041-ES" on the payment.
- If the estate's or trust's information is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

For Paperwork Reduction Act Notice, see instructions.
Pay online at *IRS.gov/epay*. Simple. Fast. Secure.

EXHIBIT B

Carrier Mailout Envelope (for construction reference only)

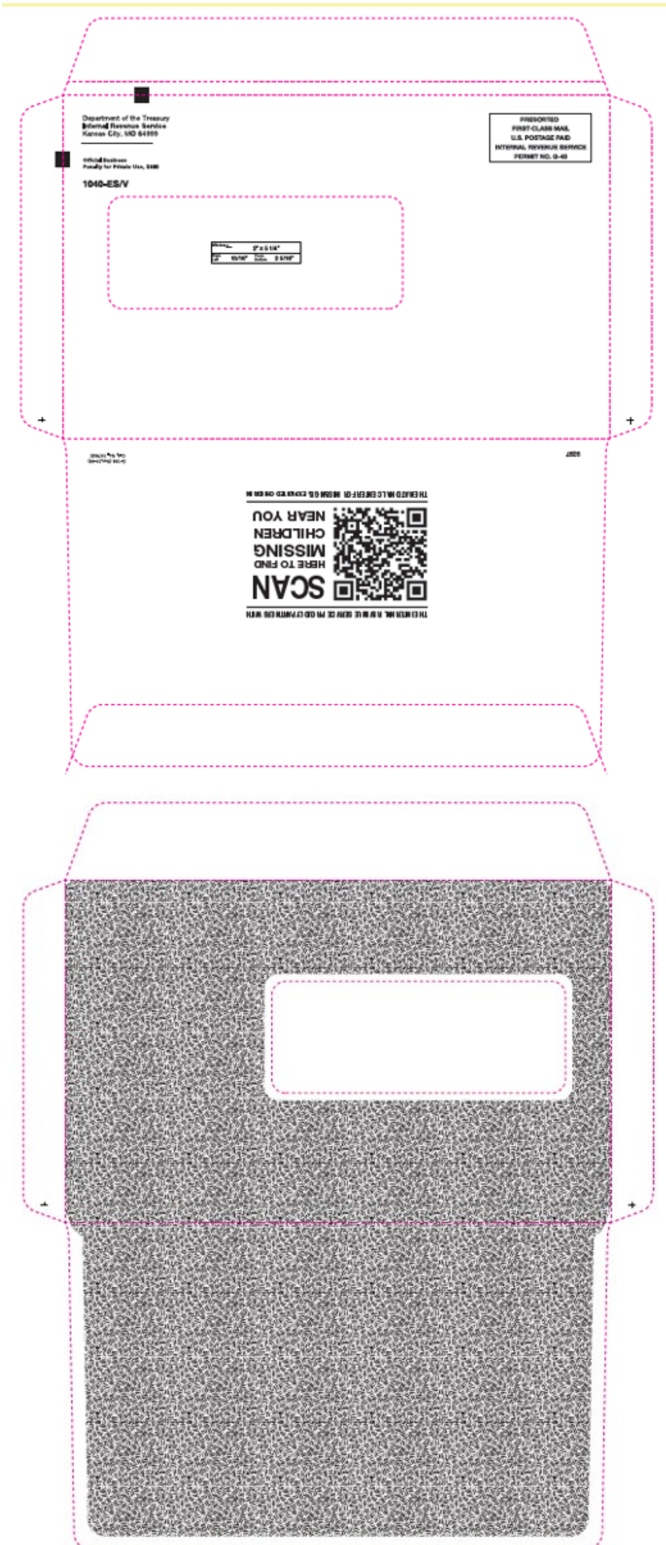

EXHIBIT A - Pages 47 through 50 are Exhibits for Jacket 451-830

Form 1040-ES (4up) (for reference only)

Form 1040-ES (OCR)
Department of the Treasury
Internal Revenue Service

2026
OMB No. 1545-0074

Estimated Tax

Payment Voucher 1

Calendar year—
Due April 15, 2026

Make your check or money order payable to "**United States Treasury.**"
Enter your SSN and "2026 Form 1040-ES" on your payment.
If your name, address, or SSN is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
Pay online at IRS.gov/epay. Simple. Fast. Secure.
Created 4/16/25

Form 1040-ES (OCR)
Department of the Treasury
Internal Revenue Service

2026
OMB No. 1545-0074

Estimated Tax

Payment Voucher 2

Calendar year—
Due June 15, 2026

Make your check or money order payable to "**United States Treasury.**"
Enter your SSN and "2026 Form 1040-ES" on your payment.
If your name, address, or SSN is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
Pay online at IRS.gov/epay. Simple. Fast. Secure.

Form 1040-ES (OCR)
Department of the Treasury
Internal Revenue Service

2026
OMB No. 1545-0074

Estimated Tax

Payment Voucher 3

Calendar year—
Due Sept. 15, 2026

Make your check or money order payable to "**United States Treasury.**"
Enter your SSN and "2026 Form 1040-ES" on your payment.
If your name, address, or SSN is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
Pay online at IRS.gov/epay. Simple. Fast. Secure.

Form 1040-ES (OCR)
Department of the Treasury
Internal Revenue Service

2026
OMB No. 1545-0074

Estimated Tax

Payment Voucher 4

Cat. No. 61900V
Calendar year—
Due Jan. 15, 2027

Make your check or money order payable to "**United States Treasury.**"
Enter your SSN and "2026 Form 1040-ES" on your payment.
If your name, address, or SSN is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
Pay online at IRS.gov/epay. Simple. Fast. Secure.

EXHIBIT B

Form 1040-V

(for reference only)

2024 Form 1040-V (OCR-ES)

Department of the Treasury
Internal Revenue Service

Use Form 1040-V only if (a) you have a balance due on the "Amount you owe" line of your 2024 Form 1040 or 1040-SR, and (b) you make your payment by check or money order. Use the large envelope that came with this package to mail your 2024 tax return, payment, and Form 1040-V. See the instructions below and on the envelope.

Instructions for Form 1040-V

What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2024 Form 1040 or 1040-SR.

Consider Making Your Tax Payment Electronically—It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payments, you will receive immediate confirmation from the IRS. Go to *www.irs.gov/Payments* to see all your electronic payment options.

How To Fill in Form 1040-V

You should use this preprinted form because it has your name, address, and social security number (SSN) preprinted on it.

- If your name or SSN isn't shown correctly on Form 1040-V, cross out the incorrect information and print the correct information. Use Form 8822 to correct your address.
- Use only this original Form 1040-V. Don't use a photocopy.
- Enter the amount you are paying by check or money order in the space provided. If paying online at *www.irs.gov/Payments*, don't complete this form.

How To Prepare Your Payment

- Make your check or money order payable to "**United States Treasury**." Don't send cash.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2024 Form 1040" or "2024 Form 1040-SR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: $ XXX.XX. Don't use dashes or lines (for example, don't enter "$ XXX—" or "$ XXX $^{xx}/_{100}$").

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of $100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of $100,000,000 ($100 million) or more. If you are sending $100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than $100 million.

Pay by cash. This is an in-person payment option for individuals provided through retail partners with a maximum of $1,000 per day per transaction. To make a cash payment, you must first be registered online at *www.acipayonline.com*, our official payment provider. Click on "Federal IRS payments" to make your payment.

How To Send in Your 2024 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2024 tax return, payment, and Form 1040-V in the large envelope that came with this package.

Note: If you don't have the large envelope, use the P.O. box address printed on Form 1040-V below. But if you moved during the year, see *Where Do You File?* on the last page of your 2024 tax return instructions.

How To Pay Electronically

Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to *www.irs.gov/Payments*.

IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at *www.irs.gov/Payments*.

Separate Here Cat. No. 22892G Separate Here

Department of the Treasury Internal Revenue Service	2024 OMB No. 1545-0074	**Form 1040-V (OCR-ES), Payment Voucher for Individuals** See instructions above.	
Use Form 1040-V when paying the balance due on Form 1040 or 1040-SR. Enter your SSN on your check or money order. If your name, address, or SSN is incorrect, see instructions.		**Amount you are paying by check or money order.** Make your check or money order payable to "**United States Treasury.**"	

For Privacy Act and Paperwork Reduction Act Notice, see the Form 1040-ES instructions. Cat. No. 22892G

EXHIBIT C

Form 1040-V Return Envelope (for construction reference only)

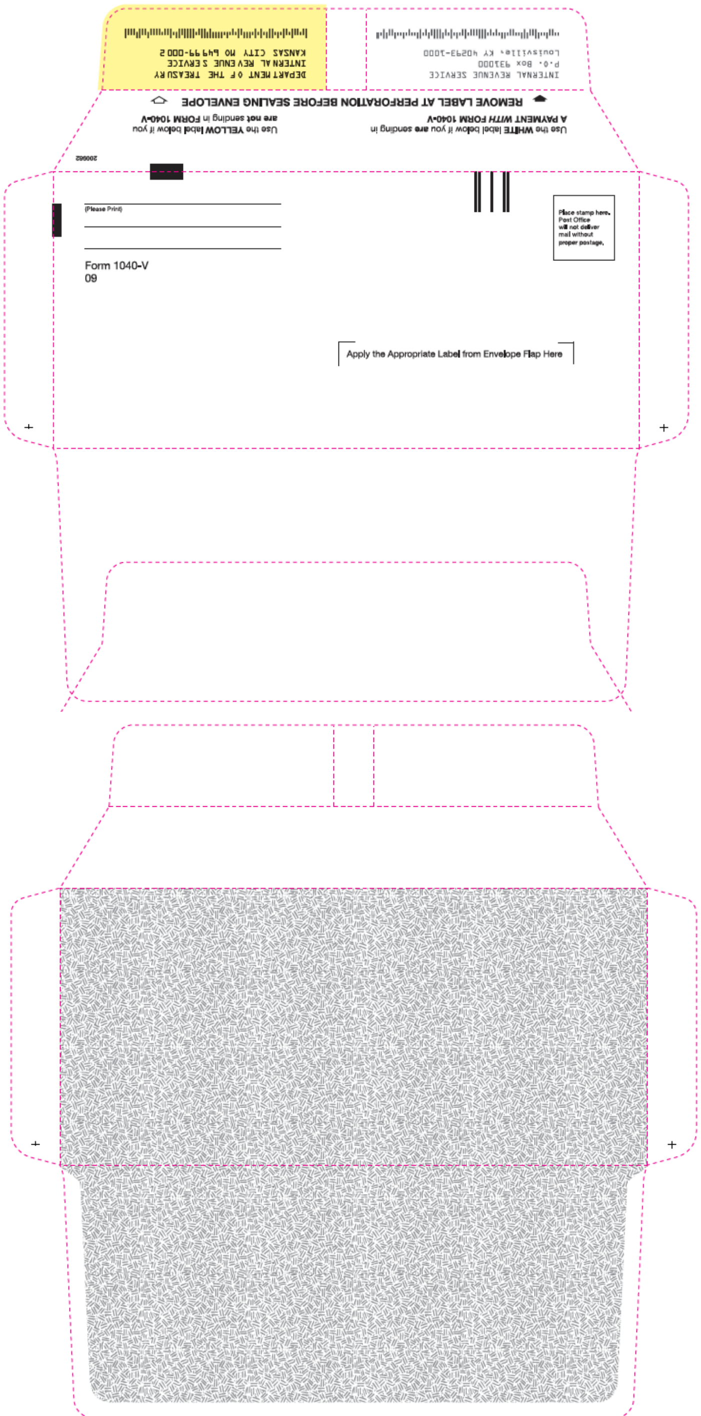

EXHIBIT D

Carrier Mailout Envelope (for construction reference only)