

U.S. GOVERNMENT PUBLISHING OFFICE  
Washington, DC

GENERAL TERMS, CONDITIONS, AND SPECIFICATIONS

For the Procurement of

**IRS Training Manuals**

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

Single Award

**CONTRACT TERM:** The term of this contract is for the period beginning October 1, 2025 and ending September 30, 2026, plus up to four (4) optional 12-month extension periods that may be added in accordance with the “OPTION TO EXTEND THE TERM OF THE CONTRACT” clause in SECTION 1 of this contract.

**BID OPENING:** Bids shall be opened virtually at 11:00 a.m., Eastern Time (ET), on September 3, 2025, at the U.S. Government Publishing Office. All parties interested in attending the bid opening shall email [bids@gpo.gov](mailto:bids@gpo.gov) one (1) hour prior to the bid opening date and time to request a Microsoft Teams live stream link. This must be a separate email from the bid submission. The link will be emailed prior to the bid opening.

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

**BIDDERS, PLEASE NOTE:** *These requirements were previously procured under Program 5513-S* These specifications have been extensively revised; therefore, all bidders are cautioned to familiarize themselves with all provisions of these specifications before bidding.

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

For information of a technical nature, contact Lucy Belden at [lbelden@gpo.gov](mailto:lbelden@gpo.gov) or (202) 512-1479.

## SECTION 1. – GENERAL TERMS AND CONDITIONS

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

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

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

**SUBCONTRACTING:** No subcontracting is allowed. (NOTE: All references to “subcontractor” and “subcontractor employees” are to be disregarded.)

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

Product Quality Levels:

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

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

- (a) Nondestructive Tests – General Inspection Level I.
- (b) Destructive Tests – Special Inspection Level S-2.

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

| <u>Attribute</u>                 | <u>Specified Standard</u>             |
|----------------------------------|---------------------------------------|
| P-7. Type Quality and Uniformity | Average Type Dimension in Publication |

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

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

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

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

For the purpose of this clause, performance under this contract will be divided into successive periods. The first period will extend from October 1, 2025 to September 30, 2026, and the second and any succeeding period(s) will extend for 12 months from the end of the last preceding period, except that the length of the final period may vary. The first day of the second and any succeeding period(s) will be the effective date of the economic price adjustment for that period.

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

The economic price adjustment will be the percentage difference between Index averages as specified in this paragraph. An index called the variable index will be calculated by averaging the monthly Indexes from the 12-month interval ending three (3) months prior to the beginning of the period being considered for adjustment. This average is then compared to the average of the monthly Indexes for the 12-month interval ending June 30, 2025, called the base index. The percentage change (plus or minus) of the variable index from the base index will be the economic price adjustment for the period being considered for adjustment.

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

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

**NOTE:** All furnished data is designated as “Official Use Only” (OUO). The acronym “SBU” (Sensitive But Unclassified) has the same meaning as OUO in this document. The terms contractor and vendor are used interchangeably throughout these specifications. The terms business day and workday are used interchangeably throughout these specifications.

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

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

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

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

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

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

<http://csrc.nist.gov/groups/SMA/fisma/index.html>.

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

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

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

In addition, if the SBU information is, or involves, returns, return information, or threatens the safety or security of personnel or information systems, the contractor shall report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at (800) 366-4484. The Government will take appropriate action and advise the contractor of further action, if any, required by the contractor and/or consequences resulting from the SBU Breach.

6. Access Controls and Audit Logs. The contractor shall ensure that any information system (server, workstation, laptop, etc.) storing SBU information maintains access controls to the information and audit logs that document any access to the information in accordance with NIST SP 800-53. Audit logs must be saved for seven (7) years. For all federal, state, and local agencies or entities, if data transmitted through the SLFT 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 in Publications 4812 and 4812-A.
  7. Validation of Authorized Users. All logical access to IRS information shall be controlled by U.S. Government-approved authentication methods to validate the authorized users.
  8. Web Accessible File Sharing Support. There shall be no dial-up or broadband support for web-accessible file sharing. Remote administration of the web-accessible file-sharing systems is permitted only via FIPS 140-2 compliant products.
  9. Safeguard Disclosure of Federal Taxpayer Information (FTI) Data Transmitted Through The Secure Large File Transfer (SLFT). If SLFT is used by the contractor to receive OUO data from the IRS, a revised Safeguard Procedures Report (SPR) is not required to participate in SLFT. 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 SLFT.
  10. All SBU must be protected at rest, in transit, and in exchanges (i.e., internal and external communications). The contractor shall employ encryption methods and tools to ensure the confidentiality, integrity, and availability of SBU information.
  11. Contractor shall ensure that all laptops being used for this contract use full disk encryption.
- (b) All Information Technology (IT) assets must be configured to ensure compliance with the NIST Security Content Automation Protocol (SCAP) located on the NIST web site.

Contractor must comply with "IRS Specialized Information Technology (IT) Security Training (Role-Based) Requirements (APR 2024)" specified herein. The contractor is responsible for all costs incurred to meet the specialized role-based training requirements.

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

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

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

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

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

All erroneous copies produced by the contractor are to be destroyed by means of abrasive destruction, burning, shredding, or other methods that guarantee complete protection against access and in accordance with the level of security designated by the agency. (See “PREAWARD PRODUCTION PLANS, *Disposal of Waste Materials Plan*.”)

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

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



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

- For email and text messaging, the contractor shall abide by IRM 10.8.1.4.17.2.2 “Electronic Mail (Email) Security”, IRM 10.5.1.6.8 “Email” plus all subsections, and IRM 10.8.2.2.1.18 “Contractor”; or Pub. 4812 section 28.3.1 “Electronic Mail (Email) Security,”. Included are requirements on encryption, subject line content, and restrictions on personal email accounts.
  - For alternate work sites the contractor shall abide by IRM 10.8.1.4.11.16 “PE-17 Alternate Work Site” or Publication 4812 section 21.16 “PE-17 Alternate Work Site,”. Included are requirements for incident reporting, encryption, and secure access.
10. Incident and Situation Reporting. Contractors and subcontractors are required to report a suspected or confirmed breach in any medium or form, electronically, verbally or in hardcopy form immediately upon discovery. All incidents related to IRS processing, information or information systems shall be reported immediately upon discovery to the CO, COR, and CSIRC. Contact the CSIRC through any of the following methods: CSIRC Contacts: Telephone: 240.613.3606 E-mail to [csirc@irs.gov](mailto:csirc@irs.gov). In addition, if the SBU information is or involves a loss or theft of an IRS IT asset, e.g., computer, laptop, router, printer, removable media (CD/DVD, flash drive, floppy, etc.), or non-IRS IT asset (BYOD device), or a loss or theft of hardcopy records/documents containing SBU data, including PII and tax information, the contractor shall report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at (800) 366-4484.
11. Staff-Like Access to, Processing, and Storage of Sensitive but Unclassified (SBU) Information. The contractor (including subcontractor) shall not allow contractor or subcontractor personnel to access, process or store SBU on Information Technology (IT) systems or assets located outside the continental United States and its outlying territories. Contractors (including subcontractors) utilizing their own IT systems or assets to receive or handle IRS SBU data shall not commingle IRS and non-IRS data.
12. Disposition of SBU Information. All SBU information processed during the performance of this contract, or to which the contractor (or subcontractor) was given staff-like access (as well as all related output, deliverables, or secondary or incidental by-products, information or data generated by the contractor or others directly or indirectly from the source material), regardless of form or format, shall be completely purged from all data storage components of the contractor’s or subcontractor’s facilities and computer systems, and no SBU/Personally Identifiable Information (PII) information will be retained by the contractor either –
- When it has served its useful, contractual purpose, and is no longer needed to meet the contractor’s (including subcontractor) other, continuing contractual obligations to the IRS or
  - When the contract expires, or is terminated by the IRS (for convenience, default, or cause).

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

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



### 13. Records Management.

#### A. Applicability

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

#### B. Definitions

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

The term Federal record:

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

#### C. Requirements

1. Contractor shall comply with all applicable records management laws and regulations, as well as National Archives and Records Administration (NARA) records policies, including but not limited to the Federal Records Act (44 U.S.C. chapters. 21, 29, 31, 33), NARA regulations at 36 CFR Chapter XII Subchapter B, and those policies associated with the safeguarding of records covered by the Privacy Act of 1974 (5 U.S.C. 552a). These policies include the preservation of all records, regardless of form or characteristics, mode of transmission, or state of completion.
2. In accordance with 36 CFR 1222.32, all data created for Government use and delivered to, or falling under the legal control of, the Government are Federal records subject to the provisions of 44 U.S.C. chapters 21, 29, 31, and 33, the Freedom of Information Act (FOIA) (5 U.S.C. 552), as amended, and the Privacy Act of 1974 (5 U.S.C. 552a), as amended and must be managed and scheduled for disposition only as permitted by statute or regulation.
3. In accordance with 36 CFR 1222.32, Contractor shall maintain all records created for Government use or created in the course of performing the contract and/or delivered to, or under the legal control of the Government and must be managed in accordance with Federal law. Contractors shall ensure that all IRS data and IRS-derived data are in commercially available or open and non-proprietary format for transition (back to IRS) in accordance with the National Archives and Records Administration (NARA) disposition guidance.
4. IRS and its contractors are responsible for preventing the alienation or unauthorized destruction of records, including all forms of mutilation. Records may not be removed from the legal custody of IRS or destroyed except for in accordance with the provisions of IRM 1.15.5, Relocating/Removing Records, the agency records schedules and with the written concurrence of the CO. Willful and unlawful destruction, damage or alienation of Federal records is subject to

- the fines and penalties imposed by 18 U.S.C. 2701. In the event of any unlawful or accidental removal, defacing, alteration, or destruction of records, contractor must immediately notify the appropriate CO. The CO must report the loss using the PII Breach Reporting Form. Privacy, Governmental Liaison and Disclosure (PGLD, Incident Management) will review the PII Breach Reporting Form and alert the Records and Information Management (RIM) Program Office that a suspected records loss has occurred. The agency must report promptly to NARA in accordance with 36 CFR 1230.
5. The Contractor shall immediately notify the appropriate CO immediately upon discovery of any inadvertent or unauthorized disclosures of information, data, documentary materials, records or equipment. Disclosure of non-public information is limited to authorized personnel with a need-to-know as described in the 637-S contract. The contractor shall ensure that the appropriate personnel, administrative, technical, and physical safeguards are established to ensure the security and confidentiality of this information, data, documentary material, records and/or equipment is properly protected. The contractor shall not remove material from Government facilities or systems, or facilities or systems operated or maintained on the Government's behalf, without the express written permission of the Head of the Contracting Activity. When information, data, documentary material, records and/or equipment is no longer required, it shall be returned to IRS control or the contractor must hold it until otherwise directed. Items returned to the Government shall be hand-carried, mailed, emailed, or securely electronically transmitted to the CO or address prescribed in the 637-S contract. Destruction of records is EXPRESSLY PROHIBITED unless in accordance with Paragraph (4).
  6. The contractor is required to obtain the approval of the CO prior to engaging in any contractual relationship (subcontractor) in support of this contract requiring the disclosure of information, documentary material and/or records generated under, or relating to, contracts. The contractor (and any subcontractor) is required to abide by Government and IRS guidance for protecting sensitive, proprietary information, and controlled unclassified information.
  7. The Contractor shall only use Government IT equipment for purposes specifically tied to or authorized by the contract and in accordance with IRS policy.
  8. The contractor shall not create or maintain any records containing any non- public IRS information that are not specifically tied to or authorized by the contract.
  9. The Contractor shall not retain, use, sell, or disseminate copies of any deliverable that contains information covered by the Privacy Act of 1974, Internal Revenue Code section 6103, or that which is generally protected from public disclosure by an exemption to the Freedom of Information Act.
  10. IRS owns the rights to all data and records produced as part of this contract. All deliverables under the contract are the property of the U.S. Government for which IRS shall have unlimited rights to use, dispose of, or disclose such data contained therein as it determines to be in the public interest. Any contractor rights in the data or deliverables must be identified as required by FAR 52.227-11 through FAR 52.227-20.
  11. Training. All contractor personnel assigned to this contract who create, work with, or otherwise handle, records are required to take IRS-provided records management training. The contractor is responsible for confirming training has been completed according to agency policies, including initial training and any annual or refresher training.

D. Flow down of requirements to subcontractors

1. The contractor shall incorporate the substance of this language, its terms, and requirements including this paragraph, in all subcontracts under this 637-S contract, and require written subcontractor acknowledgment of same.
2. Violation by a subcontractor of any provision set forth in this language will be attributed to the contractor.
3. Other Safeguards. [Insert any additional disclosure safeguards provided by the Program Office/COR or that the CO determines are necessary and in the best interest of the Government and not addressed elsewhere in the contract. If none are entered here, there are no other safeguards applicable to this contract action.]

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

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

1. The contractor must ensure all new contractor/subcontractor personnel complete all assigned briefings which are based on the responses provided on the Risk Assessment Checklist Form 14606. These responses pertaining to access to any IRS system, including basic LAN, email and internet; access to any Sensitive but Unclassified (SBU) data; and access to any IRS facility. Since new contractor/subcontractor personnel will not have access to the IRS training system, the COR shall provide softcopy versions of each briefing.
  - i. Exception: Contractor personnel (including subcontractors) performing under IRS contracts with Nonprofit Agencies Employing People Who Are Blind or Severely Disabled (as described in FAR Subpart 8.7) are exempted from the aforementioned briefing requirements, unless the contractor requests access to the training, or there is a compelling justification for requiring the training that is approved by the Contracting Officer (CO). An example of this would be in an instance where visually impaired personnel is assigned to perform systems development and has potential staff-like access to IRS information.
  - ii. Contractor/subcontractor personnel working with IRS information at contractor-controlled facilities with no access to the IRS network will be subject to all mandatory briefing excepting the Facilities Management Physical Security briefing as outlined in Publication 4812.
  - iii. Service Personnel: Inadvertent Sensitive Information Access Training

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

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

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

2. In combination, these mandatory briefings are known as IRS Security Awareness Training (SAT). The topics covered are: Cybersecurity Awareness, Privacy Information Protection and Disclosure, Unauthorized Access to Taxpayer Data, Records Management, Inadvertent Sensitive Information Access, and/or Facilities Physical Security. The completion of the assigned mandatory briefings constitutes the completion of the Security Orientation.
3. The SAT must be completed by contractor/subcontractor personnel within 10 business days of successful resolution of the suitability and eligibility for staff-like access as outlined in IR1052.204-9000 Submission of Security Forms and Related Materials and before being granted access to SBU data. The date listed on the memo provided by IRS Personnel Security shall be used as the commencement date.
4. Training completion process:

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

- i. Using Form 14616 signed and dated by the individual and authorized contractor management entity and returned to the COR. This option is used for new contractor/subcontractor personnel and any that do not have an IRS network account.
  - ii. Using the IRS training system which is available to all contractors with IRS network accounts
5. Annual Training. For contracts/orders/agreement exceeding one year in length, either on a multiyear or multiple year basis, the contractor must ensure that personnel complete assigned SAT mandatory briefings annually no later than September 1st of the current calendar year. The contractor must submit confirmation of completed annual SAT on all personnel unable to complete the briefings in the IRS training systems by submitting completed Form 14616 assigned to this contract/order/agreement, via email, to the COR, upon completion.
  6. Contractor's failure to comply with IRS security policy (to include completion and certification of SAT requirements within the timeframe specified) may be subject to suspension, revocation, or termination (temporarily or permanently) of staff-like access to IRS IT systems and facilities.
  7. Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the substantially same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

- Receipt of the personnel's notice of intent to separate from employment or discontinue work under this contract/order;
- Knowledge of the personnel's voluntary separation from employment or performance on this contract/order (if no prior notice was given);

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

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

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

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

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

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

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

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

- Safeguards Against Unauthorized Disclosure of Sensitive but Unclassified Information (APR 2024).
- Mandatory IRS Security Training for Information Systems, Information Protection and Facilities Physical Access (APR 2024).
- Notification of Change in Contractor Personnel Employment Status, Assignment, or Standing (APR 2024).
- Submission of Security Forms and Related Materials.

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

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

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

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

Contractor employees who will have physical and/or logical access to IRS taxpayer data must be both eligible and suitable to work on an IRS contract as determined by IRS Personnel Security. Contractor is responsible for providing the necessary forms/documentation (see "*Suitability Requirements Include the Following*") for their employees assigned to IRS contracts to IRS Personnel Security.

***Eligibility Requirements Include the Following:***

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

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

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

***Suitability Requirements Include the Following:*** A completed Risk Assessment Checklist (RAC) spreadsheet – this spreadsheet must be completed by the contractor point of contact to provide needed information about each employee who will be working on the contract.

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

1. A completed and signed Optional Form (OF) 306, Declaration for Federal Employment
2. A signed Non-Disclosure Agreement form
3. A signed Fair Credit Reporting Act release form
4. A completed Electronic Application for Federal Employment (eApp) package. IRS Personnel Security will send each subject a separate email with instructions for completing eApp. The eApp package is only required for those subjects who do not have a favorably adjudicated Federal background investigation within the last five (5) years. If the contractor only requires a Low-Risk investigation and Personnel Security can find a previous Low Risk Tier 1, there is no need to conduct a new Low Risk Tier 1. Reciprocity will apply.
5. Any additional required security forms which will be made available through the IRS Publishing Specialist.

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

1. Privacy, Information Protection & Disclosure Briefing
2. Records Management Awareness Briefing
3. Introduction to UNAX Briefing for Contractors
4. Cybersecurity Awareness Training
5. Insider Threat Awareness Briefing

6. Controlled Unclassified Information General Awareness Briefing
7. Certification of Annual UNAX Awareness Briefing – Form 11370
8. Contractor Security Awareness Training (SAT) Certification – Form 14616

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

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

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

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

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

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

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

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

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

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

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

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

Additionally, the preaward survey will include a review of the contractor's confirmation of schedule, production, security control, and disposal of waste materials plans as required by this specification

**PREAWARD 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: [lbelden@gpo.gov](mailto:lbelden@gpo.gov), [berrigan.williams@irs.gov](mailto:berrigan.williams@irs.gov), and [brett.c.miller@irs.gov](mailto:brett.c.miller@irs.gov).

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

***Confirmation of Contract Schedule Plan:*** The work placed under this contract is time critical. The contractor will be required to confirm in writing their understanding of the schedule requirements of the contract and to confirm their ability to produce the requirements in the contract in accordance with the specified schedule.

As part of this plan, the contractor is required to include their equipment list and staffing resources. Additionally, the plan must explain how incoming raw materials (paper, toner, containers, etc.) and work-in-progress materials will be handled throughout all phases of production.

Failure to confirm understanding of these requirements and the ability to fulfill all orders in accordance with the specified schedule may be sufficient reason to declare the contractor non-responsible.

***Production Plan:*** The contractor must provide a detailed plan of the following –

- 1) Processing of furnished files.
- 2) Flow from one production phase to another.
- 3) How the product will be staged and shipped.
- 4) Quality control through the production process.

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

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



Items to be included in the Security Control Plan are as follows –

- 1) How Government files (data) will be secured to prevent disclosure to a third party.
- 2) Description of secure area(s) dedicated to the processing and storage of data and product, or a walled-in limited access area within the contractor's existing facility. Access to the area(s) shall be limited to security cleared employees involved in production.
- 3) Description of contractor's building security system that is monitored 24 hours a day, seven (7) days a week, and a badging/keypunch system that limits access to Government materials (data processing center/production facility and other areas where Government materials with SBU are stored or are accessible) that is only accessible by approved personnel.
- 4) How the disposal of waste materials will be handled internally (see "*Disposal of Waste Materials Plan*").

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

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

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

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

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

The estimated time of the call will be between two (2) to four (4) hours. The contractor will conduct this preproduction conference call.

To establish coordination of all required operations, a representative from each involved production area must be present.

**POSTAWARD TELECONFERENCE CALLS:** The contractor will be contacted to establish several teleconference calls and meetings as specified below. The contractor must make themselves available for Calls #1, #2, and #3 below within one (1) week of contract award.

- 1) Physical Security Initial Call (approximately one (1) hour) – The contractor will be given instructions on what supporting documentation needs to be presented to IRS for specific items related to physical security. Supporting documentation will be presented at the Physical Security Final Review Meeting (Call #5) below. The contractor will be allowed 15 workdays from this initial call to assemble supporting documentation. An alternate timeframe may be possible if the IRS agrees.
- 2) Cybersecurity Initial Call (approximately one (1) hour) – The contractor will be given instructions on what supporting documentation needs to be presented to IRS for specific items related to cybersecurity. Supporting documentation will be presented at the Cybersecurity Final Review Meeting (Call #6) below. The contractor will be allowed 15 workdays from this initial call to assemble supporting documentation. An alternate timeframe may be possible if the IRS agrees.
- 3) IRS Personnel Security Call (approximately two (2) hours) – This call will be to discuss the information that is needed from the contractor for each employee working on this contract. The contractor will be allowed five (5) workdays from this initial call to assemble required documentation about IT employees that will be working on this contract. The contractor will be allowed 15 workdays from this initial call to assemble required documentation about all other employees that will be working on this contract. An alternate timeframe may be possible if the IRS agrees.
- 4) Production and Security Control Review (approximately one (1) hour) – The production and security control plans will be discussed between the IRS Publishing Specialist and the contractor. Attending this meeting will be representatives from the Internal Revenue Service and the Government Publishing Office.
- 5) Physical Security Final Review Meeting (up to one (1) full workday) – The contractor will present supporting documentation to the IRS for specific items related to physical security. At the Government's option, this meeting may be held online or in person at the contractor's facility. Information will most likely be presented to IRS on contractor-hosted Microsoft (MS) Teams for an online meeting.
- 6) Cybersecurity Final Review Meeting (up to three (3) full workdays) – The contractor will present supporting documentation to the IRS for specific items related to cybersecurity. At the Government's option, this meeting may be held online or in person at the contractor's facility. Information will most likely be presented to IRS on contractor-hosted MS Teams for an online meeting.

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

**ORDERING:** Items to be furnished under the contract shall be ordered by the issuance of print orders by the Government. Orders may be issued under the contract from October 1, 2025 through September 30, 2026, plus for such additional period(s) as the contract is extended. All print orders issued hereunder are subject to the terms and conditions of the contract. The contract shall control in the event of conflict with any print order. A print order shall be "issued" upon notification by the Government for purposes of the contract when it is electronically transmitted or otherwise physically furnished to the contractor in conformance with the schedule.

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

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

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

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

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

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

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

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

### **PRIVACY ACT**

(a) The contractor agrees:

- (1) to comply with the Privacy Act of 1974 and the rules and regulations issued pursuant to the Act in the design, development, or operation of any system of records on individuals in order to accomplish an agency function when the contract specifically identifies (i) the system or systems of records and (ii) the work to be performed by the contractor in terms of any one or combination of the following: (A) design, (B) development, or (C) operation;
- (2) to include the solicitation notification contained in this contract in every solicitation and resulting subcontract and in every subcontract awarded without a solicitation when the statement of work in the proposed subcontract requires the design, development, or operation of a system of records on individuals to accomplish an agency function; and
- (3) to include this clause, including this paragraph (3), in all subcontracts awarded pursuant to this contract which require the design, development, or operation of such a system of records.

(b) In the event of violations of the Act, a civil action may be brought against the agency involved where the violation concerns the design, development, or operation of a system of records on individuals to accomplish an agency function, and criminal penalties may be imposed upon the officers or employees of the agency where the violation concerns the operation of a system of records on individuals to accomplish an agency function. For purposes of the Act when the contract is for the operation of a system of records on individuals to accomplish an agency function, the contractor and any employee of the contractor is considered to be an employee of the agency.

(c) The terms used in this clause have the following meanings:

- (1) “Operation of a system of records” means performance of any of the activities associated with maintaining the system of records including the collection, use, and dissemination of records.
- (2) “Record” means any item, collection or grouping of information about an individual that is maintained by an agency, including, but not limited to, his education, financial transactions, medical history, and criminal or employment history and that contains his name, or the identifying number, symbol, or other identifying particular assigned to the individual, such as a finger or voice print or a photograph.
- (3) “System of records” on individuals means a group of any records under the control of any agency from which information is retrieved by the name of the individual or by some identifying number, symbol, or other identifying particular assigned to the individual.

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

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

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

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

Contractor’s billing invoice must be itemized in accordance with the line items in the “SCHEDULE OF PRICES.”

**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.

## SECTION 2. – SPECIFICATIONS

**SCOPE:** These specifications cover the production of publications requiring such operations as electronic prepress, reproduction, binding, packing, and distribution.

**TITLE:** IRS Training Manuals.

**FREQUENCY OF ORDERS:** Approximately 60 to 90 orders per year.

The majority of orders will be placed in the months of October, November, and December requiring approximately 6,000,000 impressions of capacity during that time (see Exhibit 1). Contractor may be required to produce as many as 1,500,000 impressions in any 5-workday period. Orders within this timeframe can arrive in just a few weeks, and up to 15 print orders may be placed in one day requiring the same schedule. Schedules of print orders will overlap. The balance of the orders may be placed throughout the remainder of the year.

**QUANTITY:** Approximately 2 to 1,200 copies per order. (The majority of orders issued will be for 400 copies or less.)

The quantity specified on the print order is exact, and the contractor must ship the exact quantity ordered (no plus or minus). Shortages are NOT acceptable.

**NUMBER OF PAGES:** Approximately 1 to 1,200 pages per order.

**TRIM SIZES:** 8-1/2 x 11”.

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

Platform: Windows (most current version).

Storage Media: Secure Large File Transfer (SLFT) via contractor-hosted SFTP.

Software: Adobe Acrobat (most current version).

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

Fonts: All printer and screen fonts will be embedded.

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.

Additional  
Information: Files will be provided in PDF format.  
Contractor must be able to use the latest version of Adobe Acrobat.

Distribution List (furnished in Form 2040-A F/T (see Exhibit 2)) will be furnished as an Adobe Acrobat PDF file or a Microsoft Excel file via email with each order. Each distribution list will contain the names, addresses, and contact information of all potential shipping destinations. Destinations that will receive copies will have a quantity designated. If the quantity field is left blank, then there is no shipment to that destination for that order. NOTE: The distribution list may be furnished as a Word or Excel file and not in the Form 2040-A.

A PDF file for IRS Package/Container Labels (IRS Form 6153) will be furnished via email with each order. The labels will be partially completed with the remainder of the label to be completed by the contractor.

IRS Identification Label (yellow, crack and peel labels, 8 x 5-1/4") (IRS Document (Doc.) 6042). Contractor does not need to reproduce the labels. Actual labels will be furnished with the print order or label stock will be furnished after award for the contractor to hold and use. NOTE: If furnished in advance, contractor must notify the IRS when stock inventory decreases to 500 labels. Unless otherwise specified, these labels will be required on all orders.

List of recipients for email notification of shipping. At the Government's option, this list may be furnished to the contractor at the beginning of the contract, when the first print order is issued, or with individual print orders. Currently, there are approximately 20 recipients for email notification. This quantity will change (increase or decrease) during the term of the contract. Contractor will be required to update this recipient list as changes are made. Contractor must notify the entire list of email recipients on the same day that shipping is made. The IRS will provide the contractor with a general format (see Exhibit 3). Unless otherwise specified, these notifications must be sent on every print order.

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

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

The contractor is required to have Internet access provided through an Internet Service Provider, an email account, and a web browser equivalent to Microsoft Edge version (most current version). The contractor is also required to have Adobe Acrobat 9.1 (or higher) software (not Adobe Reader). The contractor is required to provide (at contractor's expense) SecureZIP by PK Ware. The contractor must furnish an email address for the IRS to email the forms specified above.

The contractor must be able to establish an SLFT (Secure Large File Transfer) for the duration of the contract in order to accept files electronically via their secure contractor-hosted SFTP server. Appropriate log-on instructions and protocol shall be provided by the contractor at time of award. The contractor shall provide security, which at a minimum, shall require a unique user ID and password for access.

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

The product must be output to a device with a minimum image resolution of 300 dpi.

**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](https://www.gpo.gov/docs/default-source/forms-and-standards-files-for-vendors/vol_13.pdf).

All paper used in each copy must be of a uniform shade. No mixing of paper is permitted in any one print order.

White Uncoated Text, basis weight: 50 lbs. per 500 sheets, 25 x 38", equal to JCP Code A60; or, at contractor's option, White Writing, basis weight: 20 lbs. per 500 sheets, 17 x 22", equal to JCP Code D10; or, at contractor's option, White Plain Copier, Xerographic, basis weight: 20 lbs. per 500 sheets, 17 x 22", equal to JCP Code O-60.



**REPRODUCTION:** Output face and back, head-to-head, in black only. Reproduction consists of text and line matter and may contain screen tints and halftones.

**MARGINS:** Margins are as furnished on the print order or furnished electronic media.

**BINDING:** Collate leaves in proper sequence and trim four (4) sides.

Drill three (3) round holes, 3/8", 5/16", or 1/4" in diameter (as specified on the print order), 4-1/4" center to center, centered on the left 11" side, with center of holes to be 3/8" from bind edge of product. NOTE: If hole size is not specified on the print order, contractor to drill 3/8" diameter holes.

Unless otherwise specified on the print order, shrink-film wrap each individual copy. Reinforce each wrap by adding a chipboard back to each product under 100 pages to keep from curling.

**PACKING:** All shipments which fill less than a shipping container must be packaged with materials of sufficient strength and durability and in such a manner which will guarantee that the product will not be damaged and the package will not open nor split during shipment.

If more than product title is ordered on the same print order, each product title must be packed separately. No intermixing of different print orders within a shipping container.

**Shipping containers must be 17-1/2 x 11-1/2 x 7-1/4" in size. This is the only acceptable size container – NO EXCEPTIONS. Contractor to use only new corrugated or solid fiberboard containers with a minimum bursting strength of 200 psi.**

Bottom flaps may be glued, stapled, or sealed with polyester tape (2 to 3" wide, minimum 65 pounds/inch transverse tensile strength). If stapled, containers must be stapled before packing and without damage to the product. Containers are to be sealed at the top with 2 to 3" paper or polyester tape (not reinforced).

**Pallets:** Quantities per destination of a single publication that weigh 750 pounds or more must be palletized.

No intermixing of different publications on a pallet (i.e., all containers on a pallet must be the same publication). No intermixing of different print order shipping containers on a pallet.

Pallets must be full pallets when possible; however, contractor must not mix different publications to achieve a full pallet. There must not be more than one partial pallet of the same publication title in a shipment.

The IRS has specific pallet requirements that must be followed (see Exhibit 4).

Shipping containers must be securely fastened to the pallet to prevent movement but permit removal without damage to the containers. Pallets shall contain 54 containers and be stacked nine (9) containers to a layer, six (6) layers high, in reverse layer pattern, with maximum height (including height of pallet) of 55".

Except for size, pallets for IRS must conform with Federal Specifications NN-P-71C, and any amendments thereto as follows: Type III, Group 2 or 3, 4-way (partial) flush pallet, size L48" x W40", with a single center stringer. Full entry must be on the 40" width. Do NOT use metal strapping or pallet caps for securing material. This is the only type of pallet that will be accepted by IRS. Incorrect pallets must be corrected.

#### **LABELING AND MARKING:**

IRS Package/Container Labels (IRS Form 6153) are required for each order. Contractor to reproduce the container label from the furnished electronic file, on white or yellow stock, as specified on the individual print order and, if required, complete with the required information. (It is anticipated that most orders will require yellow stock.)

NOTE: Although the contractor may be able to preprint some of the information prior to reproducing, other information such as the container number in the total must be added afterwards. Sometimes more than one form will be furnished for reproduction. Usually, this will then have different addresses in the “deliver to” area. Sometimes that area will be completed by the IRS, and sometimes the contractor will need to complete that area from the information on the distribution list. Contractor must take care that the correct forms are used for the correct destinations. All information completed by the contractor must be in black ink. Contractor must affix a label to one end of each shipping container.

Contractor will be required to complete all labels from the information provided on the Form 2040-A F/T Distribution List (or any other distribution list provided) and attach to the shipping containers. Shipping address may be printed on the label(s) or may be required to be inserted by the contractor.

Occasionally, more than one IRS Form 6153 label may be furnished. Contractor is cautioned to use the correct label for the correct destination.

In addition to the IRS Form 6153 label, contractor to apply the IRS Doc. 6042 labels. Unless otherwise specified, these labels will be required on all orders. These labels must be affixed to both long sides of all containers. These labels must be used unless the individual print order specifies otherwise. Contractor does not need to reproduce these labels. As previously indicated in these specifications, these labels will either be furnished with the individual print orders, or contractor will be supplied with a bulk supply of the labels for use under this contract.

Each package/container must be clearly labeled with the requisition number, jacket number, program number, print order number, training publication number (including date), and quantity therein.

Containers are to be numbered as to the number of containers in a shipment (e.g., 1 of 3, 2 of 3, 3 of 3).

**CAUTION:** In the event that containers are mislabeled, incorrect container labels and/or incorrect pallets are utilized, containers are crushing, collapsing, or bursting due to the containers not being packed per contract, labels are not securely affixed to the containers/pallets or labels are affixed to the incorrect area of the containers/pallets, containers are not layered correctly on the pallets, and/or pallets are not wrapped properly and securely, the shipment will either be returned to the contractor to be corrected/replaced, or the contractor will be required to make the corrections/replacements on site, with all costs borne by the contractor. Contractor must make all corrections and/or replace all damaged materials within 24 hours of notification via email. If the corrections and/or replacements are not completed by the contractor within 24 hours of notification, the Government will hire an outside vendor to make all corrections and/or replacements (except for the printed product packed in the containers), and all costs incurred by the Government will be borne by the contractor.

**DEPARTMENTAL RANDOM COPIES (BLUE LABEL):** All orders must be divided into equal sublots in accordance with the chart below. A random copy must be selected from each subplot. Do not choose copies from the same general area in each subplot. The contractor will be required to certify that the copies were selected as directed using GPO Form 917, Certificate of Selection of Random Copies, which can be located at [gpo.gov](http://gpo.gov). The random copies constitute a part of the total quantity ordered, and no additional charge will be allowed.

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

These randomly selected copies must be packed separately and identified by a special label, GPO Form 2678 – Departmental Random Copies (Blue Label), which must be printed on blue paper and affixed to each affected container. This form can be located at [gpo.gov](http://gpo.gov). The container and its contents shall be recorded separately on all shipping documents and sent to: IRS, Dallas Field Publishing, Attn: Brett Miller, 4050 Alpha Road, M/S 7015 NDAL, Dallas, TX 75244-4203.

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

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

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

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

**DISTRIBUTION:** Ship f.o.b. contractor's city to various destinations nationwide (including Puerto Rico). (NOTE: Typically, each print order will have up to approximately 20 destinations; however, an occasional order may be for more than 20 destinations.)

Complete addresses and quantities will be furnished with each print order.

***Shipments Up To And Including 750 Pounds Per Destination Per Print Order*** – Shipments that are up to and including 750 pounds per individual destination on a print order are to be shipped via the Government's designated small package carrier. Contractor must use the small package carrier designated by the Government. The designated carrier may change during the term of the contract. The Government will provide the contractor with the account number to be used. Contractor **MUST** use this account number for these shipments. This account number can only be used for IRS designated shipments under this contract. The account number cannot be used for private use. It cannot be used for any other contracts unless those are IRS contracts where its use is specifically authorized.

Occasionally, the contractor may be required to use an expedited delivery service, such as an overnight service for a portion of or all of a print order. This is not covered under the IRS shipping account. For destinations specifically designated on the print order, contractor is to ship reimbursable using the service designated on the print order (e.g., overnight delivery by 10:30 a.m., 2-day shipping, etc.). Contractor is required to prepay the cost of expedited shipping and will be reimbursed for the actual shipping charges upon submission of all shipping receipts with their billing invoice. Do NOT send orders using other than the IRS account number unless the expedited service is specifically authorized on the print order.

***Shipments Over 750 Pounds Per Destination Per Print Order (Freight)*** – Shipments that are over 750 pounds are to be sent via freight carrier. The IRS will provide the Government Bill(s) of Lading (GBLs) for each required destination per print order. It is not anticipated that "blank" or "partially completed" GBLs will be provided for general use under this contract but rather that IRS GBLs will be provided per print order when required. The GBLs will be provided as a PDF file via email. If GBLs are furnished, specific instructions will be furnished with them which the contractor must follow. Contractor must use the Government designated carrier. Use of a carrier other than the designated carrier, without the express permission of the IRS, is not authorized. The IRS will not pay for

shipping charges for other than their designated carrier(s). It is anticipated that GBLs will be furnished via email two (2) workdays in advance of shipment. However, sometimes GBLs will not be furnished until the actual ship date. GBLs may be accompanied by instructions for “distribution” as well as the designated carrier. Contractor must follow those instructions. GBLs are obligating documents, and GBLs furnished for one print order under this contract cannot be used for another agency, contract, print order, shipment, or any other use.

NOTE: Contractor is not to combine shipments from one print order with another, even if going to the same destination(s). All print orders must be considered individually. This applies to all shipments – whether sent via small package carrier or via Government Bill of Lading.

Upon completion of each order, contractor must notify the ordering agency (on the same day the order ships) via email to the address indicated on the print order. The subject line of the email shall be “Distribution Notice for Program 637-S, Print Order XXXXX, Jacket Number XXX-XXX.” The notice must provide all applicable tracking numbers, shipping methods, and title of product. Contractor must be able to provide copies of all shipping receipts upon agency request.

**Email Reports** – Contractor will be required to email a shipping notification (see Exhibit 3) to a list of approximately 40 names which must be sent every day that material leaves the contractor’s plant. This applies to all orders unless otherwise instructed. Although the same basic list is used for all orders, additions and deletions will be made during the term of the contract. Contractor will be required to update and maintain this list.

Upon completion of each order, contractor must email the final invoice for each order to the IRS Publishing Specialist specified on the print order.

All expenses incidental to receiving and returning furnished materials (as applicable) and furnishing sample copies (if applicable) must be borne by the contractor.

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

Print orders and furnished materials will be furnished via contractor-hosted SFTP.

No definite schedule for placement of orders can be predetermined; however, contractor must be able to accept orders immediately after award. Contractor will be notified by email when furnished material has been transmitted.

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

Complete production and distribution must be made within five (5) workdays of notification of the availability of print order and furnished materials.

The ship/deliver date indicated on the print order is the date products ordered for shipping f.o.b. contractor’s city must be picked up by small package carrier.

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

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

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

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

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

I.           7,208

II. (a)       788  
    (b)       10

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## SECTION 4. – SCHEDULE OF PRICES

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

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

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

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

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

All invoices submitted to the GPO shall be based on the most economical method of production. Fractional parts of 1,000 will be prorated at the per-1,000 rate.

A charge will be allowed for each page, whether printed or blank.

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

- I. REPRODUCTION AND BINDING:** Prices offered shall be all inclusive for reproduction and binding in accordance with these specifications and must include the cost of materials and operations necessary (including paper) for the reproduction and binding of the product listed in accordance with these specifications

Reproducing in black, including binding ..... per 1,000 pages .....\$ \_\_\_\_\_

- II. PACKING AND DISTRIBUTION:** Prices must be all-inclusive, as applicable, and must include the cost of packing; shipping containers and pallets; all necessary wrapping and packing materials; labeling and marking; and complete distribution in accordance with these specifications.

(a) Packing and sealing shipping containers ..... per container .....\$ \_\_\_\_\_

(b) Palletizing ..... per pallet .....\$ \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

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

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**THIS SECTION FOR GPO USE ONLY**

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

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**EXHIBIT 1**  
**Historical Data for Information Purposes Only**

Page 1 of 2

The following table provides historical data of previous orders placed for this product. The data provided is for information purposes only. There is no guarantee that orders placed on this contract will be the same as previously produced.

Example of jobs for this contract. Dates will vary from year to year.

| Date     |             | Quantity | Pages | Impressions |
|----------|-------------|----------|-------|-------------|
| 10/17/24 | T 6616-004  | 420      | 1,116 | 468,720     |
| 10/17/24 | T 6616-109  | 175      | 482   | 84,350      |
| 10/17/24 | T 6616-006  | 450      | 208   | 93,600      |
| 10/17/24 | T 6616-204  | 350      | 396   | 138,600     |
| 10/17/24 | T 6616-205  | 20       | 422   | 8,440       |
| 10/17/24 | T 6616-501  | 75       | 336   | 25,200      |
| 10/17/24 | T 6616-601  | 20       | 380   | 7,600       |
| 10/22/24 | T 2512-003  | 4        | 534   | 2,136       |
| 10/23/24 | T 2496-001  | 300      | 194   | 58,200      |
| 10/23/24 | T 2496-101  | 26       | 222   | 5,772       |
| 10/23/24 | T 2503-001  | 20       | 210   | 4,200       |
| 10/23/24 | T 2504-001  | 20       | 324   | 6,480       |
| 10/25/24 | T 2505-001  | 20       | 550   | 11,000      |
| 10/25/24 | T 2530-001  | 20       | 482   | 9,640       |
| 10/25/24 | T 2568-001  | 20       | 174   | 3,480       |
| 10/25/24 | T 2569-001  | 20       | 368   | 7,360       |
| 10/25/24 | T 2313-002  | 70       | 66    | 4,620       |
| 10/25/24 | T 2313-003  | 60       | 88    | 5,280       |
| 10/25/24 | T 2313-101  | 12       | 410   | 4,920       |
| 10/25/24 | T 2313-102  | 30       | 396   | 11,880      |
| 10/25/24 | T 2435-001  | 20       | 460   | 9,200       |
| 10/29/24 | T 2526-001  | 248      | 506   | 125,488     |
| 10/29/24 | T 2526-101  | 23       | 602   | 13,846      |
| 10/29/24 | T 2526-701  | 268      | 136   | 36,448      |
| 10/29/24 | T 2302-701  | 430      | 90    | 38,700      |
| 10/30/24 | T 2465-001  | 130      | 208   | 27,040      |
| 10/30/24 | T 2465-003  | 25       | 210   | 5,250       |
| 10/30/24 | T 6813-501  | 180      | 108   | 19,440      |
| 10/31/24 | T 2335e-001 | 515      | 396   | 203,940     |
| 10/31/24 | T 2335j-001 | 600      | 326   | 195,600     |
| 10/31/24 | T 2467-001  | 660      | 388   | 256,080     |
| 10/31/24 | T 2467-002  | 950      | 74    | 70,300      |
| 10/31/24 | T 2467-101  | 45       | 424   | 19,080      |
| 10/31/24 | T 5816-002  | 620      | 72    | 44,640      |
| 11/4/24  | T 2510-001  | 60       | 362   | 21,720      |
| 11/4/24  | T 2510-002  | 30       | 440   | 13,200      |
| 11/4/24  | T 32897-001 | 190      | 380   | 72,200      |
| 11/4/24  | T 2532-001  | 240      | 286   | 68,640      |
| 11/6/24  | T 2533-001  | 118      | 308   | 36,344      |
| 11/6/24  | T 2533-701  | 118      | 228   | 26,904      |

**EXHIBIT 1**  
**Historical Data for Information Purposes Only**

|          |             |     |     |         |
|----------|-------------|-----|-----|---------|
| 11/6/24  | T 2432-001  | 206 | 566 | 116,596 |
| 11/6/24  | T 2432-002  | 206 | 254 | 52,324  |
| 11/6/24  | T 2432-003  | 296 | 316 | 93,536  |
| 11/6/24  | T 2513-001  | 126 | 378 | 47,628  |
| 11/6/24  | T 2513-002  | 126 | 390 | 49,140  |
| 11/6/24  | T 2513-101  | 31  | 404 | 12,524  |
| 11/6/24  | T 2513-102  | 31  | 432 | 13,392  |
| 11/6/24  | T 2513-701  | 441 | 156 | 68,796  |
| 11/7/24  | T 2431-001  | 43  | 928 | 39,904  |
| 11/7/24  | T 2431-003  | 43  | 330 | 14,190  |
| 11/7/24  | T 2431-006  | 401 | 914 | 366,514 |
| 11/7/24  | T 2431-007  | 401 | 294 | 117,894 |
| 11/7/24  | T 2431-009  | 571 | 208 | 118,768 |
| 11/7/24  | T 2431-010  | 571 | 318 | 181,578 |
| 11/8/24  | T 2306a-001 | 70  | 590 | 41,300  |
| 11/8/24  | T 2306a-002 | 411 | 488 | 200,568 |
| 11/8/24  | T 2306a-004 | 411 | 116 | 47,676  |
| 11/8/24  | T 2306a-005 | 411 | 270 | 110,970 |
| 11/13/24 | T 2515a-001 | 275 | 246 | 67,650  |
| 11/8/24  | T 2306a-007 | 411 | 710 | 291,810 |
| 11/8/24  | T 2306a-008 | 411 | 126 | 51,786  |
| 11/8/24  | T 2306b-002 | 414 | 332 | 137,448 |
| 11/8/24  | T 2306b-003 | 611 | 866 | 529,126 |
| 11/8/24  | T 2306b-008 | 411 | 350 | 143,850 |
| 11/8/24  | T 2307-001  | 23  | 354 | 8,142   |
| 11/8/24  | T 2307-002  | 86  | 142 | 12,212  |
| 11/8/24  | T 2307-004  | 86  | 62  | 5,332   |
| 11/8/24  | T 2307-005  | 46  | 118 | 5,428   |
| 11/8/24  | T 2307-007  | 46  | 216 | 9,936   |
| 11/8/24  | T 2307-011  | 46  | 122 | 5,612   |
| 11/8/24  | T 2534-001  | 148 | 818 | 121,064 |
| 11/8/24  | T 2534-002  | 148 | 246 | 36,408  |
| 11/8/24  | T 2534-101  | 14  | 910 | 12,740  |
| 11/8/24  | T 2306a-009 | 411 | 118 | 48,498  |
| 11/8/24  | T 2521-211  | 61  | 840 | 51,240  |
| 11/13/24 | T 2515a-002 | 275 | 194 | 53,350  |
| 11/13/24 | T 2515a-003 | 275 | 358 | 98,450  |
| 11/13/24 | T 2515a-004 | 275 | 474 | 130,350 |
| 11/13/24 | T 2515a-005 | 275 | 422 | 116,050 |
| 11/13/24 | T 2515a-101 | 42  | 276 | 11,592  |
| 11/13/24 | T 2515a-103 | 42  | 372 | 15,624  |
| 11/13/24 | T 2515a-104 | 42  | 492 | 20,664  |
| 11/13/24 | T 2515a-105 | 42  | 436 | 18,312  |

5,961,510

## Page 1 of 1

|                               |                               |  |  |
|-------------------------------|-------------------------------|--|--|
| 1. Requisition/Control number | 2. Date<br><b>Leave Blank</b> | 3. Appropriate ship date<br><b>Leave Blank</b> | 4. Serial number of list<br><b>Leave Blank</b> |
| 5. Title                      |                               |  | 6. Training number                             |

| Symbol          | Destination  | Address  | Point of Contact   | Quantity |
|-----------------|--|--|--|----------|
| 74747<br>(AUSC) | Austin   | 1234 S IH 35<br>Austin, TX 78000<br>Attn: CDS (Stop 1600 AUSC)   | (P) Jane Doe 737-555-1212<br>(B) John Doe 737-555-1213   |          |
| 97979<br>(FSC)  | Fresno   | 1234 East Butler Avenue<br>Fresno, CA 93000<br>Attn: CDS Stop GG   | (P) Jessie Doe 559-555-1212<br>(B) Anne Doe 559-555-1213 |          |
| 45451<br>(KCSC) | Kansas City  | 1234 West Pershing Road<br>Kansas City, MO 64000<br>Attn: CDS MS 1677 (Brownstone)   | (P) Mark Doe 816-555-1212<br>(B) Ella Doe 816-555-1213   |          |
| 23733<br>(OSC)  | Ogden  | 1234 North Rulon White Blvd.<br>Ogden, Utah 84200<br>Attn: CDS (Stop 1677)   | (P) Corky Doe 801-555-1212<br>(B) Nell Doe 801-555-1213  |          |
| 66466<br>(NCFB) | National Office<br>(address for<br>New Carrollton) | (NCFB = New Carrollton office – Ellin Rd, Lanham, MD)<br>Internal Revenue Service<br>1234 Constitution Ave. NW – NCFB<br>Washington, D.C. 20200<br><br>ATTN:<br>Office/Stop                      Symbols |  |          |
|                 |  | Select the Publishing's location from the symbol<br>drop-down list to fill in the correct distribution<br>information.   |  |          |
|                 |  |  |  |          |
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|                 |  |  |  |          |
| Total           |  |  |  |          |

# EXHIBIT 3

## Shipping Notification Sample

Page 1 of 1

8

| TRAINING # | PO #  | CARRIER | DESTINATION/TRACKING #         | COPIES | CARTON BREAKDOWN    | SHIP DATE  |
|------------|-------|---------|--------------------------------|--------|---------------------|------------|
| 6616-005   | 61657 | UPS     | Austin/ 1Z804A9R0372768512     | 30     | 5 CTN/6             | 10/23/19   |
|            |       | UPS     | Wash DC/ 1Z804A9R0374814566    | 1      | 1                   | 10/23/19   |
|            |       | UPS     | Ogden1610/ 1Z804A9R0374403572  | 1      | 1                   | 10/23/19   |
| 6616-109   | 61658 | UPS     | Austin/ 1Z804A9R0373363180     | 190    | 4 CTN/44 + 1 CTN/14 | 10/23/19   |
|            |       | UPS     | Wash DC/ 1Z804A9R0373180234    | 1      | 1                   | 10/23/19   |
|            |       | UPS     | Ogden1610/ 1Z804A9R0372719440  | 1      | 1                   | 10/23/19   |
| 6616-501   | 61659 | UPS     | Austin/ 1Z804A9R0372419194     | 150    | 4 CTN/36 + 1 CTN/6  | 10/18/2019 |
|            |       | UPS     | Dallas/ 1Z804A9R0372149244     | 1      | 1                   | 10/18/2019 |
|            |       | UPS     | Ogden1610/ 1Z804A9R0372859058  | 1      | 1                   | 10/18/2019 |
| 5815-002   | 61660 | UPS     | KC/1Z804A9R0374356892          | 200    | 3 CTN/54 + 1 CTN/38 | 11/4/19    |
|            |       | UPS     | Ogden1600/1Z804A9R0373407730   | 150    | 2 CTN/54 + 1 CTN/42 | 11/4/19    |
|            |       | UPS     | Wash DC /1Z804A9R0373179166    | 1      | 1                   | 11/4/19    |
|            |       | UPS     | Ogden1610/1Z804A9R0372444175   | 1      | 1                   | 11/4/19    |
|            |       | UPS     | Fresno/1Z804A9R0372639787      | 1      | 1                   | 11/4/19    |
| 5815-007   | 61661 | UPS     | KC/1Z804A9R0373527566          | 200    | 5 CTN/36 + 1 CTN/20 | 11/6/19    |
|            |       | UPS     | Ogden 1600/1Z804A9R0373020620  | 150    | 4 CTN/36 + 1 CTN/6  | 11/6/19    |
|            |       | UPS     | Wash DC / 1Z804A9R0372909673   | 1      | 1                   | 11/6/19    |
|            |       | UPS     | Ogden1610/1Z804A9R0372535282   | 1      | 1                   | 11/6/19    |
|            |       | UPS     | Fresno/1Z804A9R0372527497      | 1      | 1                   | 11/6/19    |
| 2335e-001  | 61662 | UPS     | Austin/1Z804A9R0373368863      | 110    | 6 CTN/18 + 1 CTN/2  | 11/6/19    |
|            |       | UPS     | KC/1Z804A9R0374920530          | 150    | 8 CTN/18 + 1 CTN/6  | 11/6/19    |
|            |       | UPS     | Ogden1600/1Z804A9R0372553020   | 125    | 6 CTN/18 + 1 CTN/17 | 11/6/19    |
|            |       | UPS     | Wash DC/1Z804A9R0374507899     | 1      | 1                   | 11/6/19    |
|            |       | UPS     | Ogden1610/1Z804A9R0374686704   | 1      | 1                   | 11/6/19    |
| 2530-001   | 61663 | UPS     | Fresno19000/1Z804A9R0373024117 | 1      | 1                   | 11/6/19    |
|            |       | UPS     | KC/1Z804A9R0373516934          | 125    | 7 CTN/16 + 1 CTN/13 | 11/7/19    |
|            |       | UPS     | Ogden1600/1Z804A9R0374455418   | 105    | 6 CTN/16 + 1 CTN/9  | 11/7/19    |
|            |       | UPS     | Wash DC / 1Z804A9R0373088086   | 1      | 1                   | 11/7/19    |
|            |       | UPS     | Ogden1610/1Z804A9R0372648295   | 1      | 1                   | 11/7/19    |
| 2530-002   | 61664 | UPS     | KC/1Z804A9R0373294380          | 125    | 2 CTN/48 + 1 CTN/29 | 11/6/19    |
|            |       | UPS     | Ogden1600/ 1Z804A9R0372732818  | 115    | 2 CTN/48 + 1 CTN/19 | 11/6/19    |
|            |       | UPS     | Wash DC / 1Z804A9R0374282640   | 1      | 1                   | 11/6/19    |

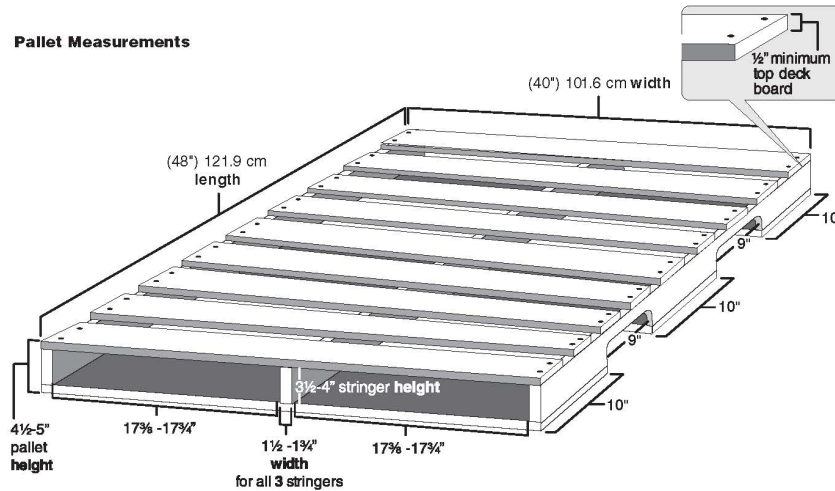
# EXHIBIT 4 Pallet Specifications



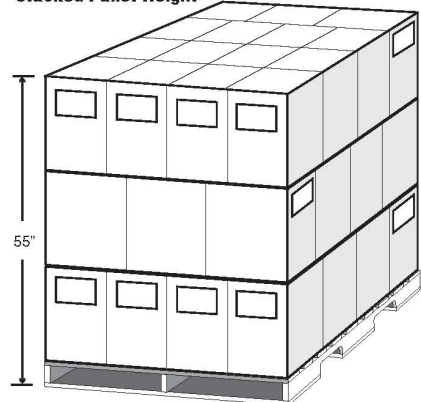
## IRS Pallet Specifications

All shipments delivered to the National Distribution Center (NDC), must conform to the specifications outlined in this document. To ensure shipments are 100% compliant and received by the NDC, please reference Publication 4803 and any relating information outlined in the work contract specifications. Non-conformance to the specifications of this document, the standards described in Publication 4803 and or specific instructions outlined in the work contract specifications, may result in corrections at the vendor's expense.

### Pallet Measurements

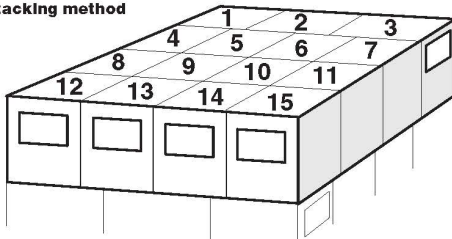


### Stacked Pallet Height



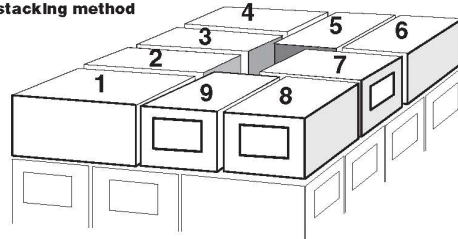
For IRS products the maximum full pallet height (pallet + cartons) **must not** exceed 55".

### 15 tier stacking method



Shipments requiring palletization of cartons for non-Standard (i.e products that are not and can not be folded down to an 8.5' x 11' size without destroying the functionality or integrity of the product) IRS products should be stacked using this 15 tier method.

### 9 tier stacking method



Products that are 8.5' x 11' or can be folded to those dimensions are considered standard IRS products and should be stacked using this 9 tier method.