



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

May 18, 2018

MEMORANDUM FOR INTERNAL REVENUE SERVICE ACQUISITION PERSONNEL

FROM: Shanna R. Webbers  
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SUBJECT: Issuance of the Internal Revenue Service Acquisition Policy  
(IRSAP): FY18 edition version 1.0.

Effective May 18, 2018, the attached IRSAP FY18 edition version 1.0, replaces in its entirety the former Internal Revenue Service Acquisition Procedure. The inaugural IRSAP represents the culmination of a complete overhaul of the IRS acquisition policy framework.

# **Internal Revenue Service Acquisition Policy**

**May 2018 edition  
Version 1.0**

Effective 5/18/2018

## **FOREWORD**

The Internal Revenue Service Acquisition Policy (IRSAP) is published and maintained by the Office of Procurement Policy, Policy and Procedures Branch of the Internal Revenue Service. The contents of the IRSAP are intended to provide binding internal, non-codified policy to the IRS. The scope includes delegations of authority, assignments of responsibilities, work-flow procedures, internal reporting requirements, and all other procurement policies that facilitate the processing of IRS acquisitions. The IRSAP is a companion guide to the Department of the Treasury Acquisition Procedures and the Department of the Treasury Acquisition Regulation (DTAR), the latest version of which is codified at 48 CFR Chapter 10 and the FAR.

The arrangement of this edition corresponds to the Federal Acquisition Regulation (FAR), with parts, subparts, sections and subsections corresponding to their FAR counterparts. Furthermore, the IRSAP shares the same numbering system and naming convention as the FAR, DTAR, and DTAP for ease of cross-referencing and use. The IRSAP applies to all acquisitions of supplies and services involving the obligation of appropriated or non-appropriated funds. The Office of Procurement is required to use the IRSAP to ensure adherence to IRS-specific policy. The IRSAP must be used in conjunction with the DTAP, DTAR and FAR to ensure adherence to all Treasury and IRS policy and federal procurement regulations.

Shanna R. Webbers  
Chief Procurement Officer

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## **PART 1001—IRSAP SYSTEM**

### **SUBPART 1001.1—PURPOSE, AUTHORITY, ISSUANCE**

#### **1001.101 Purpose.**

The Internal Revenue Service Acquisition Policy (IRSAP) is issued to implement and supplement statutory requirements, the Federal Acquisition Regulation (FAR), the Department of the Treasury Acquisition Regulations (DTAR), and the Department of the Treasury Acquisition Procedures (DTAP) and is to be used entirely for internal IRS acquisition purposes. The IRSAP establishes uniform IRS-wide acquisition policies.

#### **1001.104 Applicability**

The IRSAP applies to IRS procurements. Unless specifically exempted, the IRSAP also applies to the Office of the Treasury Procurement Services ([OS:PR:T](#)) and Bureau of Engraving and Printing Information Technology ([OS:PR:I:K](#)) Acquisition Branches.

#### **1001.105-290 Arrangement of IRSAP**

(a) General. The IRSAP is divided into parts (each of which covers a separate aspect of acquisition), subparts, sections, and subsections.

(b) Numbering.

(1) The IRSAP conforms to the arrangement and numbering system prescribed by DTAP 1001.105-270. The IRSAP addresses the specific paragraphs for which supplementation or implementation applies. For example, this subsection supplements DTAP 1001.105-270; therefore, its numbering includes subsection number of 90, in accordance with DTAP 1001.303.

(2) IRSAP coverage is identified by the prefix "10" and followed by the complete IRSAP cite which may be down to the subsection level (e.g., 1001.105-3(a)).

(3) Coverage in the IRSAP that supplements the FAR/ DTAR/ DTAP will use subchapter, section and subsection numbers ending in "90" and up (e.g., 1001.202-90).

(4) Coverage in the IRSAP, other than that identified with a "90" or higher number, implements the FAR, DTAR or DTAP and will use the identical number sequence and caption of the FAR, DTAR or DTAP segment being implemented which may be down to the subparagraph level (e.g., 1001.105-3(a)).

(5) The numbering convention described in this subsection shall be applicable to all IRS Procedures, Guidance and Information (PGIs).

### **SUBPART 1001.3—AGENCY ACQUISITION REGULATIONS**

#### **1001.301-7102 General**

On a semi-annual basis, [OS:PR:P](#) will review the IRSAP for purposes of: ensuring currency, accuracy, and continued necessity of a policy or any associated procedures; inclusion of innovative practices; and to make other amendments as deemed necessary.

#### **1001.301-9000 Definitions**

“Bureau Chief Procurement Officer (BCPO)” is the IRS CPO or Deputy CPO.

“Chief Procurement Officer (CPO)” for the purposes of the IRSAP, the term CPO is used in lieu of BCPO.

“Procedures, Guidance and Information (PGI)” means a companion resource to the IRS IRSAP issued by the Director, Office of Procurement Policy ([OS:PR:P](#)). PGIs provide mandatory, unless otherwise stated, direction, information or procedures by which the IRSAP will be achieved.

“Information Requests or Transmittal Memoranda (IRTs)” means a memorandum whose purpose is to transmit acquisition information to other Business Units (BU) within the IRS, i.e., acquisition lead times, etc.

### **1001.304-9000 Agency Control and Compliance Procedures**

This IRSAP is under the direct oversight and control of the Director, [OS:PR:P](#), who is responsible for the development, review, and issuance of all IRS policies, procedures, guidance and information. If any IRSAP or PGI conflicts with the FAR, the DTAR, or the DTAP, the FAR, the DTAR, then the DTAP govern.

Conflicts are to be reported to the Policies and Procedures Branch Chief ([OS:PR:P:B](#))

## **SUBPART 1001.6–CAREER DEVELOPMENT, CONTRACTING AUTHORITY, AND RESPONSIBILITIES**

### **1001.602-3 Ratification of Unauthorized Commitments**

(b) (2) [OS:PR:P:B](#) is responsible for assisting 1102s with the preparation, and review of unauthorized commitments case files and maintaining an unauthorized commitment action log.

### **1001.603-90 General**

(a) [OS:PR:P:TAI](#) is the Bureau point of contact for FAC-C inquiries.

- [OS:PR:P:TAI](#), is responsible for maintaining files containing copies of all active, pending, and terminated appointments. The files for Realty Specialists will be maintained within [OS:PR:P:B](#).
- [OS:PR:P:TAI](#) is responsible for performing periodic audits at least annually to ensure proper linking of warrant levels to certification levels, proper control over the issuance and termination of contracting authority and notifying [OS:PR:S](#) of any discrepancies.
- [OS:PR:P:TAI](#) is responsible for notifying [OS:PR:S](#), [OS:PR:T](#), and [OS:PR:I:K](#) of all additions, changes and terminations of CO warrants.

(b) [OS:PR:S](#) is responsible for maintaining IRS’ contract writing system database and updating the warranted CO listing, with the exception of [OS:PR:T](#) and [OS:PR:I:K](#).

(c) [OS:PR:T](#) and [OS:PR:I:K](#) are responsible for developing internal procedures for maintaining their contract writing system database and updating the warranted CO listing, as appropriate.

### **1001.670 Selection, appointment, and termination of Contracting Officer’s Representative (COR)**

#### **1001.670-1 General**

[OS:PR:P:TAI](#) is the Bureau point of contact for FAC-COR Certification inquiries.

### **1001.670-3 Appointment**

COs shall appoint a COR:

(a) for all contract actions, agreements (including Interagency Agreements (IAA)), and orders exceeding the Simplified Acquisition Threshold (SAT).

(b) for contract actions, agreements (including IAAs), and orders under the SAT if the requirement includes contractor access to IRS systems or other sensitive data.

### **SUBPART 1001.70—OTHER DETERMINATIONS, WAIVERS, EXCEPTIONS, APPROVALS, REVIEW AND SUBMITTALS**

#### **1001.7000 Coordination and Approval**

(d) Documents requiring Chief Procurement Officer (CPO), Head of Contracting of Activity, SPE and/or Agency Head (AH) approval or notification shall be routed through [OS:PR:P:A](#) and General Legal Services (GLS) for review and concurrence. [OS:PR:P](#) will review and forward all documents to the CPO for signature and approval prior to submission to the HCA, SPE, and/or AH.

### **SUBPART 1001.90—RESTRICTED PURCHASE LIST**

The [Restricted Purchase List \(RPL\)](#) provides guidance on supplies and services that IRS employees are prohibited from buying via a purchase card, or that can be purchased only with the appropriate approval.

**PART 1003–IMPROPER BUSINESS PRACTICES AND PERSONAL CONFLICTS OF INTEREST**

**SUBPART 1003.6–CONTRACTS WITH GOVERNMENT EMPLOYEES OR ORGANIZATIONS OWNED OR CONTROLLED BY THEM**

**1003.602 Exceptions.**

Exceptions shall be prepared and submitted in accordance with 1001.7000(d).

## **PART 1004–ADMINISTRATIVE MATTERS**

### **SUBPART 1004.6–CONTRACT REPORTING**

#### **1004.604 Responsibilities.**

(a)(1)(i) The Directors, Operation Divisions ensure timely entry and maintenance of overall quality of data in the FPDS–NG.

(iii) The Small Business Specialist in the [OS:PR:P](#) has been designated as the IRS FPDS–NG System Administrator.

(c)(1) The FPDS-NG System Administrator is responsible for performing duties prescribed by DTAP 1004.604(c)(1).

### **SUBPART 1004.8–GOVERNMENT CONTRACT FILES**

#### **1004.802-70 Electronic Contract Files.**

COs shall use Procurement for Public Sector, Folders Management application (official system of record) to store contract file documents.

(c)(6) In accordance with IRS Records Officer Guidance, dated November 17, 2005 Subject: Guidance on Retention of Hurricane Katrina, all records relating to Hurricane Katrina, resulting flooding, or its aftermath are to be maintained in a separate file.

#### **1004.803 Contents of Contract Files.**

(e) Content of Official Contract Files (OCF) shall be structured and maintained in accordance with 1004.802-70 and [PGI 1004.803 Contents of contract files](#).

### **SUBPART 1004.11–SYSTEM FOR AWARD MANAGEMENT**

#### **1004.1102-90 Policy.**

The CO shall send an email to <mailto:CFOBFC.ElectronicObligations@irs.gov>, using the subject line: Expedite – Procurement Vendor Request - (insert vendor name here - e.g. - ABC Co.), to request a Non-SAM vendor code.

### **SUBPART 1004.13–PERSONAL IDENTITY VERIFICATION**

#### **1004.1303-90 Contract Clause.**

(a) The CO shall ensure that contracts, orders, and agreements (including IAAs) that require contractor (including subcontractor) employees to have staff-like access to IRS Sensitive but Unclassified (SBU) information (electronic or paper-based) (see part 1024), or information systems or assets that process, store or contain IRS SBU (see part 1039), wherever the location, and irrespective of ownership of the information system or infrastructure in use include the following clause:

- IR1052.204-9000 Submission of Security Forms and Related Materials (MAY 2018)
- IR1052.204-9001 Notification of Change in Contractor Personnel Employment Status, Assignment, or Standing (MAY 2018)

(b) If the Contractor employee's tasks involve Federal Information Security Management Act of 2002 (FISMA) duties or have a significant information/information technology security role, the CO

shall include the following clause:

- IR1052.204-9002 IRS Specialized Information Technology (IT) Security Training (Role-Based) Requirements (MAY 2018)

(c) The CO shall insert the following clause, if the contractor employee requires remote access (1) to develop, install, operate, or maintain IRS information systems on behalf of the IRS (or provide related services) outside of IRS owned or controlled facilities or the direct control of the IRS; and/or

(2) to compile, process, or store SBU information on their own IT systems or that of a subcontractor or third-party service provider (as defined in FAR Part 2) other than that owned or controlled by the IRS.

- IR1052.239-9009 Information Systems and Information Security Controls for Contracting Actions Subject to IRS Publication 4812 (MAY 2018)

## **SUBPART 1004.70–SMALL BUSINESS REVIEW PROCEDURES**

### **1004.7003 General.**

(b) Requirements entered into the electronic small business review system (e-SBRS) as Full and Open (open-market unrestricted) will be automatically forwarded to the Procurement Center Representative Review (PCR) for approval, after the approval of the Small Business Specialist (SBS). See [PGI 1004.7004-90 Small Business Review Matrix](#), for the list of supplemental documentation needed for PCR Reviews.

The SBA PCR will process the review and, if approved, forward it to the Director, Office of Small and Disadvantaged Business Utilization (OSDBU). If disapproved, the SBA PCR will return it to the SBS who will return it to the CS/CO for revisions as necessary.

### **1004.7004 Small Business Review Requirements.**

(b) See [PGI 1004.7004-90 Small Business Review Matrix](#).

(3) The CO shall enter requirements into the e-SBRS for processing within 3 workdays of receipt of a complete requisition package. After the CO enters the information and notifies the SBS, the SBS has five (5) workdays to review the information entered and inform the CO of errors and/or omissions. Exceptions to this requirement are:

(i) Acquisitions for expert witnesses.

(5) For Area Office requirements conducting open-market unrestricted actions, the Area Office SBS must forward the requirement to the National Headquarters Office SBS for review. Small business review for expert witness acquisitions can be approved by the Area Office SBS.

(c) All modifications to the approved small business review, regardless of dollar value, must be submitted directly to the SBS, referencing the e-SBRS number, for processing.

## **SUBPART 1004.71–REVIEW AND APPROVAL PROCEDURES**

### **1004.7101 General Procedures.**

(a) See [PGI 1004.7101 Quick reference review guide](#).

### **1004.7104 Contract Review Board review procedures.**

#### **1004.7104-1 General.**

The Contract Review Board (CRB) must review all sensitive (e.g., controversial, high profile acquisitions that warrant the attention of the CPO), highly visible (e.g., acquisitions in which interest has been expressed by TIGTA or other Government entity), or complex procurement actions (e.g., especially difficult or complicated acquisitions including, but not limited to, those that allow for multiple-bureau purchases).

Office Directors are responsible for:

- ensuring execution of acquisition plan reviews and the solicitation/evaluation plan reviews within their respective divisions.
- identifying the requirements to be reviewed, coordinating/ arranging the reviews with the CRB, and keeping the CPO informed of actions that pose risk to the IRS once awarded.

#### **1004.7104-2 Review Requirements.**

(d) See [PGI 1004,7104-2 Contracts Review Board](#).

### **SUBPART 1004.73–EVALUATION AND CERTIFICATION OF TREASURY PROCUREMENT FUNCTION**

#### **1004.7301 General.**

The CPO is responsible for monitoring and evaluating the IRS procurement function.

### **SUBPART 1004.75–PROCURE-STAT PROGRAM**

#### **1004.7501 Responsibilities and Accountability.**

(b)(1) [OS:PR:S](#) designs, develops and implements performance measures and reports that facilitate continuous improvement in performance and results across Procurement.

## **PART 1005–PUBLICIZING CONTRACT ACTIONS**

### **SUBPART 1005.2–SYNOPSIS OF PROPOSED CONTRACT ACTIONS**

#### **1005.202 Exceptions.**

(a)(1) D&F shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1005.3–SYNOPSIS OF CONTRACT AWARDS**

#### **1005.303 Announcement of Contract Awards.**

(b)(3) The CO shall submit press/media/video releases and press statements to [OS:PR:P:B](#) for review and approval prior to contractor release.

(b)(4) For contracts that have received official Congressional interest/inquiry, the CO must provide notification to the CPO and agency legislative affairs personnel.

(b)(5) The CO shall notify agency public affairs personnel regarding contract awards for more than \$20 million.

### **SUBPART 1005.5–PAID ADVERTISEMENTS**

#### **1005.502 Authority.**

(a) The CPO delegates to the Directors, Operation Divisions the authority to approve the publication of paid advertisements in newspapers.



## **PART 1006–COMPETITION REQUIREMENTS**

### **SUBPART 1006.2–FULL AND OPEN COMPETITION AFTER EXCLUSION OF SOURCES**

#### **1006.202 Establishing or maintaining alternative sources.**

(b)(1) D&Fs shall be submitted in accordance with 1001.7000(d).

### **SUBPART 1006.3–OTHER THAN FULL AND OPEN COMPETITION**

#### **1006.302-7 Public interest.**

(c)(1)(ii) Justifications shall be submitted in accordance with 1001.7000(d).

#### **1006.304 Approval of the justification.**

(a)(2) (90) Justifications greater than \$700,000 shall be prepared and submitted in accordance with 1001.7000(d). The CAC or Competition Advocate may require that a Competition Review Board be convened prior to submission for signature of the next higher approval level (See [PGI 1006](#)).

(a)(4) (90) Justifications greater than \$68,000,000, shall be prepared and submitted in accordance with 1001.7000(d) (See [PGI 1006](#)).

### **SUBPART 1006.5–ADVOCATES FOR COMPETITION**

#### **1006.501 Requirement.**

[Senior Tax Analyst, Office of Wage & Investment, Operation Support](#), has been appointed as the Alternate Advocate for Competition.

## **PART 1007–ACQUISITION PLANNING**

### **SUBPART 1007.5–INHERENTLY GOVERNMENTAL FUNCTIONS**

#### **1007.503 Approval of the Coding Designation.**

(e)(1)(i) BU are responsible for approving the coding designation in the Coding of Service Contract Requirement Worksheet for [OS:PR:l:K](#) requirements.

## **PART 1008–REQUIRED SOURCES OF SUPPLIES AND SERVICES**

### **1008.002 Use of other sources.**

#### **1008.002-70 Review of and Exceptions to Using Treasury Mandatory Sources**

(b)(2)(ii) Individual exceptions shall be submitted in accordance with 1001.7000(d).

(b)(3) Class exceptions shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1008.1–EXCESS PERSONAL PROPERTY**

#### **1008.102 Policy.**

Prior to purchasing new furniture, the CO shall contact the local [FMSS territory POC](#) to determine whether excess furniture is available.

### **SUBPART 1008.4–FEDERAL SUPPLY SCHEDULES**

#### **1008.404 Use of Federal Supply Schedules.**

(b) (90) Requisition packages must include approval from the Office of Service-wide Policy, Directives and Electronic Research (SPDER) or The Office of Small Business/Self Employed (SBSE) regarding the following: SPDER approval for commercial multi-license electronic research services, locator services, electronic assets and SBSE for credit bureau information services. The CO may not place an award for those services until the approval is obtained.

(h)(3)(ii)(A) Treasury Standard Form 1025, Determination & Findings for Time-and-Material/Labor-hour contracts shall be submitted in accordance with 1001.7000(d).

(C) D&F shall be prepared and submitted in accordance with 1001.7000(d).

#### **1008.405-6 Limited Sources**

(b)(3)(ii)(C) Determination shall be submitted in accordance with 1001.7000(d). (d)(3)(ii) Justifications shall be submitted in accordance with 1001.7000(d). (d)(4) D&F shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1008.8–ACQUISITION OF PRINTING AND RELATED SUPPLIES**

#### **1008.802 Policy**

(b) Per [Memorandum of Understanding \(MOU\) between the Director, Procurement and the Director, M&P Publishing, dated January 2006, amended June 2009](#), the Media and Publications Publishing is the only organization authorized to produce or procure printing and publishing services for the IRS. Requestors shall go to <http://caps-as.enterprise.irs.gov/psr/app> to submitting all publishing request.

### **SUBPART 1008.11–LEASING OF MOTOR VEHICLES**

#### **1008.1102-90 Pre-solicitation requirements.**

The CO shall route requirements for specialized surveillance vans along with a copy of Office of Asset Management approval to the Director, Business Operations.

## **PART 1009–CONTRACTOR QUALIFICATIONS**

### **SUBPART 1009.1–RESPONSIBLE PROSPECTIVE CONTRACTORS**

#### **1009.105-1 Obtaining Information**

(c)(6) As part of the pre-award review process, CO must check the “Do Not Pay” portal in the System for Award Management (SAM), Excluded Parties List System, contractor registration and document the contract file.

### **SUBPART 1009.2–QUALIFICATION REQUIREMENTS**

#### **1009.202 Policy.**

(a)(1) Justifications shall be prepared and submitted in accordance with 1001.7000(d).

(b) Determinations, along with CA’s review and comments, shall be prepared and submitted in accordance with 1001.7000(d).

#### **1009.204 Responsibilities for Establishment of a Qualification Requirement**

(a)(2) Determinations shall be submitted in accordance with 1001.7000(d).

#### **1009.206-1 General**

(b) Determinations shall be submitted in accordance with 1001.7000(d).

### **SUBPART 1009.4–DEBARMENT, SUSPENSION AND INELIGIBILITY**

#### **1009.405 Effect of Listing**

(a) Determinations shall be submitted in accordance with 1001.7000(d).

#### **1009.406-3 Procedures**

(a)(1) Causes for debarment shall be submitted in accordance with 1001.7000(d).

#### **1009.407-3 Procedures**

(a) Causes for suspension shall be submitted in accordance with 1001.7000(d).

### **SUBPART 1009.5–ORGANIZATIONAL AND CONSULTANT CONFLICTS OF INTEREST**

#### **1009.503 Waiver**

Requests for waivers shall be submitted in accordance with 1001.7000(d).

#### **1009.507-1-90 Solicitation provisions.**

Insert a provision and clause substantially the same as the following in all solicitations (including those for simplified acquisitions) when an OCI has been identified or there is a potential for conflict:

- IR1052.209-9000 Notification Organizational Conflicts of Interest (MAY 2018)
- IR1052.209-9001 Organizational Conflicts of Interest (MAY 2018)

#### **1009.7005 Solicitation provision**

Insert the following provision in all solicitations.

- IR1052.209-9002 Notice and Consent to Disclose and Use of Taxpayer Return Information (MAY 2018)

## **PART 1011–DESCRIBING AGENCY NEEDS**

### **SUBPART 1011.2–USING AND MAINTAINING REQUIREMENTS DOCUMENTS**

#### **1011.202 Maintenance of standardization documents.**

(a) Change requests shall be submitted in accordance with 1001.7000(d).

### **SUBPART 1011.5–LIQUIDATED DAMAGES**

#### **1011.501 Policy.**

(d) Request for waivers shall be submitted in accordance with 1001.7000(d).

## **PART 1012–ACQUISITION OF COMMERCIAL ITEMS**

### **SUBPART 1012.2–SPECIAL REQUIREMENTS FOR THE ACQUISITION OF COMMERCIAL ITEMS**

#### **1012.207 Contract Type**

(b)(1)(ii)(A) D&Fs shall be submitted in accordance with 1001.7000(d).

### **SUBPART 1012.3–SOLICITATION PROVISION AND CONTRACT CLAUSES FOR THE ACQUISITION OF COMMERCIAL ITEMS**

#### **1012.302 Tailoring of Provisions and Clauses for the Acquisition of Commercial Items**

(c) Waivers shall be submitted in accordance with 1001.7000(d).

## **PART 1013–SIMPLIFIED ACQUISITION PROCEDURES**

### **SUBPART 1013.1–PROCEDURES**

#### **1013.101 General.**

(b)(4) Bulk funding as defined at [FAR 13.101](#)(b)(4) shall not be used for purchase of IT capital equipment in accordance with IRM [1.35.6.10.1](#).

### **SUBPART 1013.2–ACTIONS AT OR BELOW THE MICRO-PURCHASE THRESHOLD**

#### **1013.201 General.**

(g)(1) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

(j) Form 13857, Indemnification Clause Certification Form, must be provided to the Vendor whenever locksmith/towing services are purchased. The Vendor must sign and date the Form 13857 to acknowledge receipt. A copy shall be provided to the vendor while the original must be retained in the purchase cardholder log.

### **SUBPART 1013.3–SIMPLIFIED ACQUISITION METHODS**

#### **1013.301 Governmentwide Commercial Purchase Card**

(b) [Document 9185, IRS Purchase Card Guide](#), provides supplemental guidance to obtaining and using governmentwide commercial purchase card (see Treasury Charge Card Management Plan for Treasury's policy). Credit Card Services is responsible for administration of the IRS Purchase Card Program, including account setup, account maintenance, and training.

#### **1013.390 Convenience Checks**

(a) Convenience Checks are an alternative form of payment, which can only be used when a Purchase Card and/or method of payment is not available Convenience checks can only be issued:

(1) as a last resort; (2) when the vendor does not accept a purchase card: and (3) no other vendor can provide the goods/services. Per the Department of the Treasury's Charge Card Plan dated January 2016 use of convenience checks is limited to \$2,500 (for goods and services) and restricted to safety, security or enforcement purchases when no other vendor is available.



## PART 1015—CONTRACTING BY NEGOTIATION

### SUBPART 1015.2—SOLICITATION AND RECEIPT OF PROPOSALS AND INFORMATION

#### 1015-209-90 Solicitation provisions and contract clauses

The CO shall insert the following provisions at:

- IR1052.215-9001 Amendments to Proposal (MAY 2018) in Section L or appropriate section of all RFP/RFQ's above the Simplified Acquisition Threshold
- IR1052.215-9000, Pre-Proposal Conference (MAY 2018) in solicitations and contracts when a pre-proposal conference will be held.
- IR1052.215-9002 Expenses Related to Proposal Submissions (MAY 2018) in Section L or appropriate section of all RFP/RFQ's above the Simplified Acquisition Threshold
- IR1052.215-9003 Discussions and Correspondence (MAY 2018) in Section L or appropriate section of all RFP/RFQ's above the Simplified Acquisition Threshold
- IR1052.215-9004 Key Personnel (MAY 2018) in in solicitations and contracts when key personnel are to be proposed
- IR1052.215-9005 Compliance with Proposal Instructions (MAY 2018) in Section L or appropriate section of all RFP/RFQ's above the Simplified Acquisition Threshold
- IR1052.215-9006 Discussions and Correspondence (MAY 2018) in all solicitation excluding those for construction.

### SUBPART 1015.3—SOURCE SELECTION

#### 1015.305-90 Proposal evaluation.

(a) Use of numerical scores is prohibited.

(b) Source selections with an estimated value exceeding \$25 million shall be conducted in accordance with [PGI 1015, Source Selection Guidance document](#).

### SUBPART 1015.4—CONTRACT PRICING

#### 1015.403-1 Prohibition on obtaining cost or pricing data (10 U.S.C. 2306a and 41 U.S.C. 254b)

(c)(1)(i)(B) The CO's finding of unreasonableness of an otherwise successful Offeror's price proposal shall be submitted to [OS:PR:P:C](#), for review and concurrence.

(c)(4) Requests for waiver to the CPO for the requirement for submission of certified cost or pricing data shall be submitted in accordance with 1001.7000(d), through [OS:PR:P:C](#).

#### 1015.404-290 Data to support proposal analysis

(a) Audit requests shall be submitted, along with the solicitation and any other relevant information, to the Branch Chief, [OS:PR:P:C](#) for review and concurrence prior to soliciting and acquiring audit support services.

(1) If [OS:PR:P:C](#) does not concur with the request for acquisition of audit services, requests to proceed shall be submitted to the CPO in accordance with 1001.7000(d).

(b) A CO may request rate verification from Defense Contract Audit Agency (DCAA).

(c) The Joint Audit Management Enterprise System (JAMES) is a Department of the Treasury system used to track and report audit recommendations. The Chief Financial Officer (CFO) monitors,

administers, and maintains the activity for the IRS. The CO, in consultation with the Branch Chief, [OS:PR:P:C](#), will:

(1) Request extensions in writing when there is a need to extend the settlement of DCAA audit issues. The memorandum will identify the reason for the extension as well as provide a new date for resolution.

(2) Provide the contractor's payment to the CFO, i.e., check, or voucher/invoice that credits overbilled amounts.

(3) Request the contractor to make annual billing adjustments to reflect the actual final unaudited indirect rates for a contract or order which is complete but that year's rates have not been audited and settled.

(4) Perform timely contract closeouts if all years are settled.

### **SUBPART 1015.5--PRE-AWARD, AWARD, AND POST-AWARD NOTIFICATIONS, PROTESTS AND MISTAKES**

#### **1015.505-90**

A GLS attorney must be present at the debriefing when the contractor's legal counsel attends the debriefing.

#### **1015.506-90**

A GLS attorney must be present at the debriefing when the contractor's legal counsel attends the debriefing.

### **SUBPART 1015.6--UNSOLICITED PROPOSALS**

#### **1015.606 Agency procedures.**

(b) All unsolicited proposals submitted to the IRS shall be forwarded to [OS:PR:P:B](#) for processing.

## **PART 1016–TYPES OF CONTRACTS**

### **SUBPART 1016.2–FIXED PRICE CONTRACTS**

#### **1016.203-4 – Contract Clauses**

(d)(2) Clauses using adjustments based on cost indexes of labor or material shall be prepared and submitted in accordance with 1001.7000(d), through the [OS:PR:P:B](#).

### **SUBPART 1016.4–INCENTIVE CONTRACTS**

#### **1016.401 General.**

(d) D&Fs shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1016.5–INDEFINITE-DELIVERY CONTRACTS**

#### **1016.504 Indefinite-Quantity Contracts.**

(c)(1)(ii)(D)(1) D&Fs shall be submitted in accordance with 1001.7000(d).

#### **1016.505 Ordering.**

(b)(2)(ii)(C) Justifications shall be submitted in accordance with 1001.7000(d). (See [PGI 1016](#))

(b)(8) The task/delivery-order ombudsman is the Chief, [OS:PR:P:B](#).

#### **1016.506 Contract clauses.**

(j) Insert the clause at IR1052.216-9000 Task/Delivery Order Ombudsman (MAY 2018) in solicitations and contracts that involve issuance of multiple award indefinite-quantity contracts.

### **SUBPART 1016.6–TIME-AND-MATERIALS, LABOR-HOUR, AND LETTER CONTRACTS**

#### **1016.601 Time and materials contracts.**

(d)(1) D&Fs shall be submitted in accordance with 1001.7000(d).

#### **1016.603 Letter contracts.**

##### **1016.603-1 Description.**

For purposes of this section, the term letter contract includes any undefinitized contract action, which is any contract action (i.e. letter contract, order, supplemental agreement, etc.) that authorized the beginning of work prior to establishing the terms, specifications, or price (estimated cost and fee).

##### **1016.603-2 Application**

(c) Requests to extend the definitization schedule shall be submitted in accordance with 1001.7000(d).

**PART 1017–SPECIAL CONTRACTING METHODS**

**SUBPART 1017.2–OPTIONS**

**1017.204 Contracts.**

(e) The memorandum shall be submitted in accordance with 1001.7000(d).

**SUBPART 1017.4 LEADER COMPANY CONTRACTING**

**1017.402 Limitations.**

(a)(4) D&Fs shall be submitted in accordance with 1001.7000(d).

**SUBPART 1017.5–INTERAGENCY ACQUISITIONS**

**1017.501-70 Procurement Support Services**

**1017.502-1 General**

(a)(1) D&Fs shall be submitted in accordance with 1001.7000(d).

**1017.502-2 The Economy Act**

(c)(2) D&Fs shall be prepared and submitted in accordance with 1001.7000(d). Reviews and approvals for IAAS are as provided below.

**Non-Assisted Any Statutory Authority**

Procurement Official	D&F Signature Ceiling	Quality Assurance	Legal Review
Contracting Officer	Up to SAT	-	\$10M
One Level Above CO	Up to \$350K	-	\$10M
Area CPOs	Up to \$500k	-	\$10M
Office Directors	Up to \$5M	-	\$10M
CPO	Unlimited	Required	\$10M

**Assisted Acquisition**

Procurement Official	D&F Signature Ceiling	Quality Assurance	Legal Review
CPO	All	All	\$10M
SPE	All Servicing Agencies Other Than the Designated Contracting Activity in DTAP 1001.601	All	\$10M

**1017.591 Advanced Payment**

For IAAs, which will require payment in advance of the receipt of goods and/or services, the requesting organization must coordinate and obtain approval from the CFO Office of Financial Reports (OFR). The approval must be included in the requisition package before it is forwarded to [OS:PR](#). The IAAs will not process until the BU has obtained the approval.

**SUBPART 1017.71–TREASURY’S CATEGORY MANAGEMENT PROGRAM**

**1017.7101 Policy.**

(d) COs shall implement software licensing review process in coordination with the Category Manager in the Strategic Supplier Management office within the IRS Information Technology organization.

## **PART 1018—EMERGENCY ACQUISITIONS**

### **SUBPART 1018.1—AVAILABLE ACQUISITION FLEXIBILITIES**

#### **1018.101-90 General**

If the contract requires access to sensitive but unclassified information and the requested start date does not allow time for the security prescreening process to be completed, the CO and the COR will consult with Contractor Security Management (CSM), Human Capital Office (HCO), and abide by the directions of the CSM per IRM [10.23.2](#).

## **PART 1019—SMALL BUSINESS PROGRAMS**

### **SUBPART 1019.2—POLICIES**

#### **1019.201 General Policy.**

(d) The SBS is delegated responsibility for all aspects of the Small Business Program within the [OS:PR](#).

### **SUBPART 1019.7—THE SMALL BUSINESS SUBCONTRACTING PROGRAM**

#### **1019.705-3 Preparing the solicitation.**

IRS subcontracting goals are available at <http://awss.stg.web.irs.gov/Procurement/sbprogoffice.shtml>. Heads of bureau field offices with procurement authority, with the concurrence of the headquarters CPO and SBS, have appointed persons to perform the SBS duties consistent with the level of small business program activity in their field office. Small Business Points of Contact are located at: <http://awss.web.irs.gov/Procurement/sbprogoffice.shtml>

### **SUBPART 1019.13—HISTORICALLY UNDERUTILIZED BUSINESS ZONE (HUBZONE) PROGRAM**

#### **1019.1305 HUBZone set-aside Procedures.**

(d)(2) D&Fs shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1019.14—SERVICE-DISABLED VETERAN-OWNED SMALL BUSINESS PROCUREMENT PROGRAM**

#### **1019.1405 Service-Disabled Veteran-owned Small Business Set-Aside Procedures.**

(d) D&Fs shall be prepared and submitted in accordance with 1001.7000(d).

## **PART 1022–APPLICATION OF LABOR LAWS TO GOVERNMENT ACQUISITIONS**

### **SUBPART 1022.3–CONTRACT WORK HOURS AND SAFETY STANDARDS ACT**

#### **1022.302-90 Liquidated Damages and Overtime Pay.**

For payment of liquidated damages that are the result of overtime underpayment by a contractor or subcontractor, the CO will instruct the contractor or subcontractor to submit a check made out to the IRS (preferred), the Department of the Treasury or issue a credit voucher (including the contract number) to the cognizant finance office.

### **SUBPART 1022.4–LABOR STANDARDS FOR CONTRACTS INVOLVING CONSTRUCTION**

#### **1022.406-8 Investigations.**

(d)(1) Labor standards violation reports shall be submitted in accordance with 1001.7000(d).

### **SUBPART 1022.6-WALSH HEALEY PUBLIC CONTRACTS ACT**

#### **1022.604-2 Regulatory Exemptions**

(b)(1) Requests shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1022.8–EQUAL EMPLOYMENT OPPORTUNITY**

#### **1022.803 Responsibilities**

(d) Questions shall be prepared and submitted in accordance with 1001.7000(d)

#### **1022.804-2 Construction**

(b) [OS:PR:P](#) maintains the required list of covered geographic areas that are subject to affirmative action requirements.

#### **1022.805 Procedures**

(a)(8) D&Fs shall be prepared and submitted in accordance with 1001.7000(d)

### **SUBPART 1022.9–NONDISCRIMINATION BECAUSE OF AGE**

#### **1022.902 Handling Complaints**

COs who believe a contractor has failed to comply with the policy in FAR 22.901, shall contact GLS for advice before informing the contractor.

### **SUBPART 1022.14–EMPLOYMENT OF WORKERS WITH DISABILITIES**

#### **1022.1403 Waivers.**

(c) Waivers shall be prepared and submitted in accordance with 1001.7000(d).

#### **1022.1406 Complaint Procedures.**

(a) If the CO has reason to believe a contractor has failed to comply with the Equal Opportunity for Workers with Disabilities Act, the CO shall contact GLS for advice before informing the contractor.



**SUBPART 1022.15—PROHIBITION OF ACQUISITION OF PRODUCTS PRODUCED BY FORCED OR INDENTURED CHILD LABOR**

**1022.1503 Procedures for Acquiring End Products on the List of Products Requiring Contractor Certification as to Forced or Indentured Child Labor.**

(e) Report matters for investigation to the Treasury Inspector General for Tax Administration (TIGTA) for investigation.

**SUBPART 1022.16—NOTIFICATION OF EMPLOYEE RIGHTS UNDER THE NATIONAL LABOR RELATIONS ACT**

**1022.1604 Compliance Evaluation and Complaint Investigations and Sanctions for Violations.**

(d) CO is responsible for providing support for objections to the CPO.

**SUBPART 1022.17—COMBATING TRAFFICKING IN PERSONS**

**1022.1704 Violations and Remedies.**

(b)(1) The CO shall refer the matter to TIGTA.

## **PART 1023–ENVIRONMENT, ENERGY AND WATER EFFICIENCY, RENEWABLE ENERGY TECHNOLOGIES, OCCUPATIONAL SAFETY, AND DRUG-FREE WORKPLACE**

### **SUBPART 1023.4–USE OF RECOVERED MATERIALS AND BIOBASED PRODUCTS**

#### **1023.404 Affirmative Procurement Program.**

(a) The COs must review the [Treasury Affirmative Procurement Program](#) as a component of procurement planning.

(b) (1) The CO shall place a written justification in the contract file, when an exemption is used for the purchase of Environmental Protection Agency or United States Department of Agriculture-designated items that do not contain recovered material or bio-based content.

### **SUBPART 1023.5–DRUG-FREE WORKPLACE**

#### **1023.506 Suspension of Payments, Termination of Contract, and Debarment and Suspension Actions.**

(e) Waiver requests shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 23.7–CONTRACTING FOR ENVIRONMENTALLY PREFERABLE PRODUCTS AND SERVICES**

#### **1023.703 Policy.**

See 1023.404 Affirmative Procurement Program.

(c)(2) The CPO has delegated to the TAI, Director the responsibility of notifying the applicable procurement personnel of the FAC 018, Green Purchasing for Civilian Acquisition, requirement; as well as, documentation of the completed training.

### **SUBPART 1023.70–PARTICIPATION OF ENVIRONMENT, HEALTH, AND SAFETY PERSONNEL IN IRS PROCUREMENTS.**

#### **1023.7002 Procedures.**

(c)(1) If the CO determines that the procurement includes EHS concerns, the CO shall forward a copy of the SOW/PWS/SOO to the [IRS EHS professional](#) for review prior to publication in a solicitation.

## **PART 1024–PROTECTION OF PRIVACY AND FREEDOM OF INFORMATION**

### **SUBPART 1024.90–DISCLOSURE OF INFORMATION.**

#### **1024.203-90 Response to Freedom of Information Act Requests**

(a) The CO shall process FOIA requests in accordance with the instructions on the [Freedom of Information Act \(FOIA\) Checklist for Contracting Officers](#).

(b) For additional information reference IRM [11.3.13 - Freedom of Information Act](#), FOIA.

(c) FOIA Functional Coordinator: There is a FOIA Functional Coordinator (FC) within the [OS:PR:P](#) who is responsible for processing all FOIA requests for acquisition-related records and information.

(d) Any requests from external agencies to the IRS for acquisition records shall be routed to [OS:PR:P:B](#).

#### **1024.9001 Determination of pre-award survey.**

To comply with 26 U.S. Code § 6103 - Confidentiality and disclosure of returns and return information, for acquisitions for services that require contractor (including subcontractor) to have staff-like access to, use, operate, or perform support services on IRS information systems (see part 1039) containing IRS SBU information, the CO will include IRS local clauses:

- IR1052.224-9000 – Safeguards Against Unauthorized Disclosure of Sensitive but Unclassified Information (MAY 2018)
- IR1052.224-9001 – Mandatory IRS Information Protection and Security Awareness Training Requirements (MAY 2018)

## **PART 1025—FOREIGN ACQUISITION**

### **SUBPART 1025.1—BUY AMERICAN ACT SUPPLIES**

#### **1025.103 Exceptions**

(a) Determination for an exception to the Buy American Act based on Public Interest shall be submitted in accordance with 1001.7000(d).

(d) Class determination shall be submitted in accordance with 1001.7000(d).

#### **1025.104 Non-available Articles**

(b) Information justifying the removal of an item from the list in [FAR 25.104\(a\)](#) shall be submitted in accordance with 1001.7000(d).

#### **1025.105 Determining of reasonableness of cost.**

(a)(1) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 25.2—BUY AMERICAN ACT – CONSTRUCTION MATERIALS**

#### **1025.202 Exceptions**

(a)(1) Exceptions shall be prepared and submitted in accordance with 1001.7000(d).

(2) Determination shall be prepared and submitted in accordance with 1001.7000(d).

#### **1025.204 Evaluating offers of foreign construction material**

(b) Justifications shall be prepared and submitted in accordance with 1001.7000(d).

#### **1025.205 Post-award determinations**

(c) D&F shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 25.7—PROHIBITED SOURCES**

#### **1025.702-4 – Waiver**

(c)(2) Waivers shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1025.10—ADDITIONAL FOREIGN ACQUISITION REGULATIONS**

#### **1025.1001 Waiver of right to examination of records.**

(a)(2)(iii) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1025.11—SOLICITATION PROVISIONS AND CONTRACT CLAUSES**

#### **1025.1102 Acquisition of Construction**

(a)(2) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

(c)(2) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

## **PART 1027—PATENTS, DATA, AND COPYRIGHTS**

### **SUBPART 1027.2—PATENTS AND COPYRIGHTS**

#### **1027.202-3 Adjustment of Royalties**

(a) Inconsistencies, excessive, or improper royalties shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1027.3—PATENT RIGHTS UNDER GOVERNMENT CONTRACTS**

#### **1027.303 Contract Clauses**

(b)(3) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

(e)(1)(ii) Determination shall be prepared and submitted in accordance with 1001.7000(d).

(e)(4)(ii) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

#### **1027.304-1 General**

(b) Requests shall be prepared and submitted in accordance with 1001.7000(d).

(h) Requests for approval of special provisions shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1027.4—RIGHTS IN DATA AND COPYRIGHTS**

#### **1027.406-1 General**

(c) Before publishing source code to [code.gov](https://code.gov) ensure that the Government has unlimited rights consistent with [Treasury Memo M-16-21, Reusable and Open Source Software](#).

### **SUBPART 1027.5—FOREIGN LICENSE AND TECHNICAL ASSISTANCE AGREEMENTS**

#### **1027.501 General**

COs shall consult with GLS, [OS:PR:P:C](#), and Privacy, Governmental Liaison & Disclosure (PGLD).

## **PART 1028—BONDS AND INSURANCE**

### **SUBPART 1028.1—BONDS AND OTHER FINANCIAL PROTECTIONS**

#### **1028.101-1 Policy on use.**

(c) Requests for class waivers shall be submitted in accordance with 1001.7000(d).

#### **1028.105 Other types of bonds.**

Requests for use of other types of bonds shall be submitted in accordance with 1001.7000(d).

#### **1028.106-2 Substitution of surety bonds.**

(a) Requests shall be submitted in accordance with 1001.7000(d).

### **SUBPART 1028.3—INSURANCE**

#### **1028.305 Overseas workers' compensation and war-hazard insurance.**

(d) Waivers shall be submitted in accordance with 1001.7000(d).

## **PART 1029—TAXES**

### **SUBPART 1029.3—STATE AND LOCAL TAXES**

#### **1029.303 Application of State and local taxes to government contractors and subcontractors**

(a) Requests shall be submitted in accordance with 1001.7000(d).

## **PART 1030–COST ACCOUNTING STANDARDS ADMINISTRATION**

### **SUBPART 1030.2–COST ACCOUNTING STANDARDS (CAS) PROGRAM REQUIREMENTS**

#### **1030.201-5 Waiver**

(a)(2) Waivers shall be prepared and submitted in accordance with 1001.7000(d).

(d) Requests shall be prepared and submitted in accordance with 1001.7000(d).

#### **1030.202-2 Impracticality of Submission**

(a) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

#### **1030.202-6 Responsibilities**

(c) Contractor's Disclosure Statement shall be forwarded to the Chief, [OS:PR:P:C](#) for review to ensure adequacy and compliance.



## **PART 1031—CONTRACT COST PRINCIPLES AND PROCEDURES**

### **SUBPART 1031.1—APPLICABILITY**

#### **1031.101 Objectives.**

(a) Requests shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1031.2—CONTRACTS WITH COMMERCIAL ORGANIZATIONS**

#### **1031.205-6 Compensation for Personal Services**

(g) (6) Waivers shall be prepared and submitted in accordance with 1001.7000(d), through the Chief, [OS:PR:P:C](#) for review and concurrence.

(p) (3)(iii) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

## **PART 1032—CONTRACT FINANCING**

### **1032.003 Simplified Acquisition Procedures Financing**

Determinations shall be prepared and submitted in accordance with 1001.7000(d).

#### **SUBPART 1032.1—NON-COMMERCIAL ITEM PURCHASING FINANCING**

### **1032.114 Unusual Contract Financing.**

Unusual contract financing requests shall be prepared and submitted in accordance with 1001.7000(d).

#### **SUBPART 1032.2—COMMERCIAL ITEM PURCHASING FINANCING**

### **1032.202-1 Policy**

(b)(2) D&Fs shall be prepared and submitted in accordance with 1001.7000(d).

### **1032.202-4 Security for Government Financing**

(a)(2) Determinations shall be prepared and submitted through the Chief, [OS:PR:P:C](#) prior to submission to GLS for review.

### **1032.202-90 Contract clause.**

Insert in all contracts that authorize Commercial Advance or Interim Payments.

- IR1052.232-9000 Commercial Advanced/Interim Payments (MAY 2018)

### **1032.207-90 Administration and Payment of Commercial Financing Payments**

Receipt and/or Acceptance must be entered into PPS to initiate an advance payment, even though receipt has not occurred. R and/or A for advance payments will need to be entered into PPS using the 1<sup>st</sup> day of the period of performance.

#### **SUBPART 1032.4—ADVANCE PAYMENTS FOR NON-COMMERCIAL ITEMS**

### **1032.402 General**

(e)(1) D&Fs shall be prepared and submitted in accordance with 1001.7000(d).

(2) The financing office for IRS is the CFO, OFR.

### **1032.407 Interest**

(d) Requests shall be prepared and submitted in accordance with 1001.7000(d).

#### **SUBPART 1032.5—PROGRESS PAYMENTS BASED ON COSTS**

### **1032.501-2 Unusual Progress Payments**

(a)(3) Unusual progress payment requests shall be prepared and submitted in accordance with 1001.7000(d).

#### **SUBPART 1032.6—CONTRACT DEBTS**

### **1032.607 Installment Payments and Deferment of Collection**

(a) The Office of the CFO is the designated office for approving or denying requests for installment payments or deferment of collections.

### **SUBPART 1032.7–CONTRACT FUNDING**

#### **1032.702-90 Submission of \$0 Dollar requisitions.**

(a) ‘Zero dollar (\$0)’ requisitions are to be used when there is no budget authority for the next fiscal year.

(b) Requisitions submitted during 4th quarter of the current FY for services to start Oct 1 or at any time thereafter in the next fiscal year must reflect \$0 as the amount of funding available. Accounting strip information shall not be entered on zero dollar requisitions. However, it is permissible to include the accounting strip information in the line item description on the requisition.

### **SUBPART 1032.8–ASSIGNMENTS OF CLAIMS**

#### **1032.803 Policies.**

(a) In addition to modifying the base contract, modifications must be prepared for all orders when there is an assignment of claims that results in changes to the contractor’s SAM registration, DUNS number or procurement systems vendor number/code.

(d) Determinations shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1032.70 ELECTRONIC SUBMISSIONS AND PROCESSING OF PAYMENT REQUESTS**

#### **1032.7002-90 Waiver of Invoice Processing Platform Policy.**

(a) If the contractor requests a waiver from using the Invoice Processing Platform (IPP) system for submitting invoices, the contractor must complete the waiver form and submit it back to the CO for review and approval/disapproval.

(b) The CO may only issue one contract waiver, for the period of performance of the contract. The CO must alert the Contractor that the waiver -- if, approved is only granted once and if the Contractor receives a future award from the IRS after the expiration of the first waived contract, the Contractor will not be granted another waiver and will be expected to invoice through the IPP. If the Contractor is unable to comply with invoicing through the IPP; on their next contract award, based on significant circumstances, the CO must request approval from Policy and BFC to allow the Contractor to continue invoicing manually via the mail.

#### **1032.232-90 Contract clause.**

A CO will insert clause IR1052.232-9001 - Electronic Invoicing and Payment Requirements for the Invoice Processing Platform (MAY 2018) in full text in Section H or other appropriate section in solicitations and resulting contracts, agreements (excluding “N” type BPAs), and orders issued or awarded.

## PART 1033—DISPUTES AND APPEALS

### SUBPART 1033.1—PROTESTS

#### 1033.102 General.

(a)(3) The [OS:PR:P:A](#) is responsible for maintaining a log of all protests.

#### 1033.103 Protests to the Agency.

(d)(3)(i) Upon receipt of a protest, the CO will notify [OS:PR:P:A](#) and forward a copy of the protest, to that office within one (1) business day of receipt of the protest, appeal, or decision. [OS:PR:P:A](#) will ensure notification of the CPO and OPE.

(d)(4) The independent reviewer on appeal of agency protest is as follows:

Position	Independent Reviewer
CO is below the Deputy Director level	Office Director and, if delegated, Deputy Director
CO is the Deputy Director	Office Director
CO is the Office Director	Director, <a href="#">OS:PR:P</a> or designee

(e) The CO or Independent Reviewer, as appropriate, will:

(1) Prepare the decision letter on the agency protest within 19 calendar days after receipt of the protest.

The independent reviewer will decide the appeal, in consultation with GLS, within thirty (30) days after receipt of the request for an independent review on appeal of the CO's decision.

(f)(1) Justifications or determinations shall be prepared and submitted in accordance with 1001.7000(d).

(g) Timelines and Due Dates on Agency Protests and Appeals: The CO or independent reviewer, as appropriate, will:

(1) Prepare the decision letter on the agency protest within 19 calendar days after receipt of the protest.

(2) Settle the protest, if possible, within 35 calendar days after receipt of the protest.

(3) Decide the appeal within 30 calendar days after receipt of the request for an independent review.

#### 1033.104 Protests to Government Accountability Office.

(a)(2) Upon receipt of a Government Accountability Office (GAO) protest, the CO will notify [OS:PR:P:A](#) and forward a copy of the protest, to that office within one (1) business day of receipt of the protest, appeal, or decision. [OS:PR:P:A](#) will ensure notification of the CPO and OPE.

(b)(1) Justifications or determinations shall be prepared and submitted in accordance with 1001.7000(d).SUBPART 1033.2—DISPUTES AND APPEALS

#### 1033.209 Suspected fraudulent claims.

The CO will submit a copy of the information provided to TIGTA regarding suspected fraudulent claims to the CPO.

**1033.212 Contracting Officer's duties upon appeal.**

Provide notice to the Director, [OS:PR:P](#), that an appeal has been filed with the CBCA.

## **PART 1036–CONSTRUCTION AND ARCHITECT-ENGINEERING CONTRACTS**

### **SUBPART 1036.2–SPECIAL ASPECTS OF CONTRACTING FOR CONSTRUCTION**

#### **1036.209 Construction Contracts with Architect-Engineer Firms.**

Requests shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1036.6–ARCHITECT-ENGINEER SERVICES**

#### **1036.602-2 Evaluation Boards.**

(a) The Architect-Engineer Evaluation Board will be appointed by the Chief, Design and Strategic Campus Planning Branch, Facilities Management and Security Services. The board will include three to five Government employees. Members of the board who are not employees of the Government may be appointed only with the consent of the CPO.

#### **1036.602-3 Evaluation board functions.**

(d) The selection report shall be prepared for the approval of the Chief, Design and Strategic Campus Planning Branch, Facilities Management, and Security Services.

## **PART 1037—SERVICE CONTRACTING**

### **SUBPART 1037.1—SERVICE CONTRACTS--GENERAL**

#### **1037.112 Government use of Private Sector Temporaries.**

The CO will not process a request to procure private sector temporaries unless the request fully complies with [IRM 6.300.1.8](#) and [Exhibit 6.300.1-1](#).

#### **1037.113-1 Waiver of Cost Allowability Limitations**

Waivers shall be prepared and submitted in accordance with 1001.7000(d).

### **SUBPART 1037.2—ADVISORY AND ASSISTANCE SERVICES**

#### **1037.203-90 Policy.**

(a) The CO shall use the [Expert Witness Contract](#) template.

(b) The CO shall include all five phases of an expert witness service as options within the solicitation and contract: PHASE 1 - Preliminary Evaluation; PHASE 2 - Expert Witness Report & Related Services; PHASE 3 - Rebuttal Report, Pre-Trial Assistance and Related Services; PHASE 4 - Trial Assistance and Related Services; and PHASE 5 - Post-Trial Litigation Support in accordance with [PGI 1037.203-90 Statement of Non-Severability for Expert Witness Contracts](#).

(c) The CO shall select the appropriate contract action type in the contract writing system if the expert witness service requirement exceeds the SAT or if the estimated total for all five phases is under the SAT.

(d) The CO shall use Statement of Non-Severability to help define each of the five phases within the expert witness services as "non-severable", and ensure the completion of services during each phase. The expert witness contract shall be defined as severable only after discussing the unique nature of the procurement with [OS:PR:P:A](#).

## **PART 1039—ACQUISITION OF INFORMATION TECHNOLOGY**

### **SUBPART 1039.2—ELECTRONIC AND INFORMATION TECHNOLOGY**

#### **1039.203-90 Section 508 Determination form requirements.**

(a) All acquisition packages prepared by a requiring activity for information communication and technology (ICT) supplies and services must include a review by the IRS Information Resources Accessibility Program (IRAP) Office (except for [OS:PR:I:K](#), who shall route acquisition package to the BEP 508 Compliance Official in the Office of Enterprise Solutions, who shall review the 508 form) of the applicable accessibility technical standards and provisions required for the acquisition prior to issuance of the solicitation.

(b) The Section 508 Determination Form and identification of the applicable accessibility technical standards and provisions must be maintained in the contract file.

#### **1039.290 Contract clauses.**

Insert the following clauses, if applicable, in all solicitations, agreements, and contracts:

(a) IR1052.239-9000 – Section 508 Information, Documentation, and Support (MAY 2018), where the acquisition requires the delivery of ICT supplies/products, to include electronic reports;

(b) IR 1052.239-9001 – Section 508 Conformance (MAY 2018), where the acquisition requires the delivery of ICT supplies/products;

(c) IR1052.239-9002 – Section 508 Services (MAY 2018), where the acquisition requires services for development that require the delivery of fully compliant ICT supplies/end products; and

(d) IR1052.239-9003 – Section 508 Accessibility of Information Communication and Technology (100% Compliance) (MAY 2018), where the acquisition requires the delivery of only 100% compliant ICT supplies/products as the minimum requirements.

### **SUBPART 1039.90 ADDITIONAL IRS REQUIREMENTS FOR ACQUIRING IT SERVICES AND/OR PRODUCTS**

#### **1039.9000 Procurement Policy**

The CO shall not process a request for IT products or services unless the requiring activity has submitted all Chief Technology Officer - required approvals, waivers and certifications. [OS:PR:I:K](#), [OS:PR:T](#) and other non-IRS organization shall follow its own bureau or DO's policy.

#### **1039.9001 Software development prerequisites.**

(a) All solicitations, contracts, orders, and agreements for software development or modifications that add software development, in whole or in part, shall address:

(1) The requirement for software development contractors to have achieved Capability Maturity Model Integration CMMI® -SW or CMMI® -DEV Level 2 or higher as a condition for award. If the acquisition is for commercial-off-the-shelf (COTS) products and shall not involve software development, including customization of the product code, then the CMMI® -SW or CMMI® -DEV requirement does not apply.

(i) The CMMI® -SW or CMMI® -DEV Level 2 is a contract requirement and shall be evaluated as either Pass or Fail.



(ii) An offer that does not verify that the Offeror has a CMMI® -SW or CMMI® -DEV Level 2 or higher appraisal rating, shall be evaluated as a deficiency.

(2) Language that describes the verification and validation process. This language can be provided as a separate attachment or placed within the requirement document itself. The CO can obtain the current version of the verification and validation process language from the OS:PR:I:C.

(3) Insert the following language in Section M or other appropriate section when the solicitation uses a 36-month SCAMPI expiration date for offerors' submissions:

“The IRS shall not issue any software development tasks to a Contractor until [OS:PR:I:C](#) has validated that the Contractor's software development process maturity is CMMI® -SW or CMMI® -DEV Level 2 or better.”

(b) Provisions/Clauses: Insert the following clauses in solicitations, contracts, agreements, and orders for software development, unless there is express written direction otherwise from the IRS IT.

- IR1052.239-9004 Instructions to Offerors – Software Development Prerequisite (MAY 2018) in Section L of the solicitation.
- IR1052.239-9005 Software Development Prerequisite (MAY 2018) in Section H of the solicitation.
- IR1052.239-9006 Software Development Prerequisite – Supplement (MAY 2018) in Section H of the solicitation.

(c) Insert the following clauses in solicitations, contracts, orders, agreements (including IAA), and other contracting vehicles for services in which contractors (including subcontractors) are to have access to, and/or use or operate, or perform support services on IRS information systems containing IRS information.

- IR1052.239-9007 Access, Use or Operation of IRS Information Technology (IT) Systems by Contractors (MAY 2018)
- IR1052.239-9008 Information Systems and Information Security Controls for Contracting Actions Subject to Internal Revenue Manual (IRM)10.8.1 (MAY 2018)
- IR1052.239-9010 Information System and Information Security Control Standards and Guidelines Applicability (MAY 2018)

## **PART 1042—CONTRACT ADMINISTRATION AND AUDIT SERVICES**

### **SUBPART 1042.1—CONTRACT AUDIT SERVICES**

#### **1042.102 Assignment of Contract Audit Services.**

(a) The CO shall coordinate audit services through [OS:PR:P:C](#).

#### **1042.102-90 Receipt of Contract Audit Report Status.**

(a) The CO shall adhere to the responsibilities outlined in [PGI 1042.102-90, Audit Report Status](#), upon receipt of contract audit report status.

### **SUBPART 1042.2—CONTRACT ADMINISTRATION SERVICES**

#### **1042.202 Assignment of Contract Administration**

(c)(2) The CPO shall approve requests for delegations of authority.

### **SUBPART 1042.7—INDIRECT COST RATES**

#### **1042.703-2 Certificate of indirect costs.**

(b)(1) Requests shall be prepared and submitted in accordance with 1001.7000(d) through Branch Chief, [OS:PR:P:C](#).

### **SUBPART 1042.12 NOVATION AND CHANGE-OF-NAME AGREEMENTS**

#### **1042.1203 Processing Agreements**

(b)(4) Novation and/or Change-of-Name Agreements shall be prepared and submitted in accordance with 1001.7000(d) prior to preparing a modification to the contract, BPA, or order to incorporate the summary of the agreement. In addition to modifying the base contract, modifications must be prepared for all orders when there is a novation/change-of-name agreement that results in changes to the contractor's SAM registration, DUNS number or procurement systems vendor number/code.

### **SUBPART 1042.13—SUSPENSION OF WORK, STOP WORK ORDERS, AND GOVERNMENT DELAY OF WORK**

#### **1042.1305 Contract clauses.**

The CO shall insert a suspension, stop work, or delay of work clause in every solicitation and contract/order by reference that exceeds the SAT.

### **SUBPART 1042.15—CONTRACTOR PERFORMANCE INFORMATION**

#### **1042.1502-90 Contract Clause**

Insert the clause at IR1052.242-9000 Post Award Evaluation of Contractor Performance (MAY 2018) in solicitations and resulting contracts, orders, and agreements that exceeds the SAT (in full text).

#### **1042.1503 Procedures.**

(g) The CO is required to review all contractor information in Past Performance Information Retrieval System no more than 10 working days before exercising a contract option for contracts that exceed the SAT.

## **PART 1043–CONTRACT MODIFICATIONS**

### **SUBPART 1043.1–GENERAL**

#### **1043.102-90 Policy**

(a) Modifications, other than exercise of options evaluated and included as part of the initial award, that increase the total value of a contract, agreement, or order more than 20 percent, (except when the new overall total dollar amount of the award remains under the SAT) shall be prepared and submitted in accordance with IRSAP subpart 1001.7000(d), with supporting documentation. The cumulative impact of all previous modifications adding value to contract or order must be included in the D&F.

## **PART 1044—SUBCONTRACTING POLICIES AND PROCEDURES**

### **SUBPART 1044.3—CONTRACTORS' PURCHASING SYSTEM REVIEWS**

#### **1044.302 Requirements.**

(a) D&Fs shall be submitted in accordance with 1001.7000(d).

## **PART 1045—GOVERNMENT PROPERTY**

### **SUBPART 1045.3—AUTHORIZING THE USE AND RENTAL OF GOVERNMENT PROPERTY**

#### **1045.301 Use and rental.**

(f) Approval requests shall be submitted in accordance with 1001.7000(d).

#### **1045.302 Contracts with foreign governments or international organizations.**

Requests shall be submitted in accordance with 1001.7000(d).

## **PART 1046—QUALITY ASSURANCE**

### **SUBPART 1046.1—GENERAL**

#### **1046.102-90 Receipt and/or Acceptance (R and/or A).**

All IRS personnel responsible for receipt, inspection, and acceptance of supplies or services tendered by a contractor will:

(1) Maintain, at a minimum, the documentation in relevant acquisition files as evidence that these functions were properly performed.

#### **1046.102-91 Receipt and/or Acceptance (R and/or A) Training Requirements.**

(a) Training: Prior to engaging in R and/or A functions and inputting information into the system, CORS, end users and/or 3rd parties must complete item (1) and their managers must complete item (2):

(1) Enterprise Learning Management System (ELMS) Course 49008, Receipt and/or Acceptance Responsibilities – End User or 3rd Party; and/or

(2) ELMS Course 49009, Receipt and/or Acceptance Responsibilities – Managing CORs, End Users and/or 3rd Parties.

(3) Receipt and/or Acceptance Refresher training must be completed every two years. The Receipt and/or Acceptance training will be housed in the ELMS and the target population will be notified through e-mail communication regarding the training requirements and dates.

#### **1046.102-92 Requirements for Receipt**

(a) Entering Date of Receipt into PPS: Receipt of goods and services should be accomplished as soon as the goods and/or services have been actually received and annotated in within IFS via PPS, but no later than seven calendar days after a proper invoice has been received by the payment office. If receipt is entered within seven (7) calendar days after receipt of the invoice by the payment office, the actual receipt date of the good or service must be entered into the system.

### **SUBPART 1046.5—ACCEPTANCE**

#### **1046.5-90 Acceptance Requirements**

(a) Entering Acceptance into PPS: Acceptance of goods and/or services should be annotated as soon as the quality assurance inspection has been completed and meets the terms and conditions of the contract. Acceptance must be recorded in IFS via PPS no later than seven calendar days after a proper invoice has been received by the payment office, unless the award/contract states language which allows for additional time to perform the quality assurance to whether the goods and/or services are acceptable and meet the terms and conditions of the award/contract. If acceptance is entered within seven (7) calendar days after the payment office's receipt of a proper invoice, the actual acceptance date of the good or service must be entered into the system.

#### **1046.5-91 CO Responsibility for Receipt and/or Acceptance**

(a) For internal control purposes, the CO should not enter receipt and/or acceptance into the system other than the two exceptions noted below:

(1) There is a bona fide need for the CO to act in an administrative capacity. When this

happens, the CO must obtain the necessary documentation from the program office that validates that the supplies or services have been received and are acceptable prior to entering any information into the system. All documentation related to this transaction will be secured and retained in the official contract file.

(2) Processing a closeout of a cost reimbursement contract following the final audit.

## **SUBPART 1046.70–MAJOR ACQUISITION PROGRAM REVIEWS**

### **1046.7002 Responsibilities.**

(a)(1) The IRS [primary MAP representative](#) is located in [OS:PR:P:B](#).

## **PART 1052–SOLICITATION PROVISIONS AND CONTRACT CLAUSES**

### **IR1052.204-9000 SUBMISSION of SECURITY FORMS and RELATED MATERIALS (MAY 2018)**

As described in Department of the Treasury Security Manual (TD P 15-71), Chapter I, Section 1, Position Sensitivity and Risk Designation, Contractor personnel assigned to perform work under an IRS contract/order/agreement must undergo security investigative processing appropriate to the position sensitivity and risk level designation associated to determine whether the Contractor (including subcontractor) personnel should be permitted to work in the identified position. The Contracting Officer's Representative (COR) (in the absence of the COR, the Contracting Officer (CO)) shall work with the contractor to ensure that no contractor (or subcontractor) employee is granted staff-like access to Sensitive but Unclassified (SBU) information, IRS/contractor (including subcontractor) facilities, information system/asset that process/store SBU information without the required investigation.

For security requirements at contractor facilities using contractor-managed resources, please reference Publication 4812, Contractor Security Controls. The contractor shall grant staff-like 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.

a. Contractor (including subcontractor) personnel performing under an agreement that authorizes staff-like access to and in IRS/contractor (including subcontractor) facilities, and access to SBU information or information systems are subject to (and must receive a favorable adjudication or affirmative results with respect to) the following eligibility/suitability pre-screening criteria, as applicable:

- (1) IRS account history for tax compliance (for initial eligibility, as well as periodic checks for continued compliance while actively working on IRS contracts);
- (2) Selective Service registration compliance;
- (3) U.S. citizenship/lawful permanent residency compliance;
- (4) Background investigation forms;
- (5) Credit history;
- (6) Federal Bureau of Investigation fingerprint results; and
- (7) Prior federal government background investigations.

In this regard, Contractor shall furnish the following electronic documents to the Contractor Security Management (CSM) at [CSM@irs.gov](mailto:CSM@irs.gov) within 10 business days (or shorter period) of assigning (or reassigning) an employee to this contract/order/agreement and prior to the contractor (including subcontractor) employee 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) Form 14606;
- Non-Disclosure Agreement (if contract terms grant SBU access); and,
- Any additional required security forms, which will be made available through CSM and the COR.

b. Tax Compliance, Credit Checks and Fingerprinting:

1. Contractors (including subcontractors) whose duration of employment exceeds 180 days must meet the eligibility/suitability requirements for 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.



2. If the duration of employment is less than 180 days or access is infrequent (i.e. 2 -3 days per month), and the contractor requires unescorted access, the contractor (including subcontractor) employee must meet the eligibility requirements for access in IRM 10.23.2.9, as well as a FBI Fingerprint result screening.

3. For contractor (including subcontractor) employees not requiring access to IT systems, a 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 meeting the conditions of number b.2 above at all times while the escorted contractor accesses IRS facilities and equipment.

The contractor (including subcontractor) employee will be permitted to perform under the contract/order/ agreement and have access to IRS facilities only upon notice of an interim or final approval, as defined in IRM 10.23.2 – Contractor Investigations, and is otherwise consistent with IRS security practices and related IRMs, to include, but not limited to, IRM 1.4.6 – Managers Security Handbook, IRM10.2.14 – Methods of Providing Protection, and IRM 10.8.1 - Policy and Guidance.

The Associate Director, Personnel Security prior to completion of the full investigation, will grant interim staff-like access approval as follows:

a. Individuals who possess a current active U.S. Government security clearance for access to classified information may be granted interim staff-like access for positions after 1) the clearance is verified through the Joint Personnel Adjudication System (JPAS), and 2) after favorable adjudication of pre-screening eligibility/ suitability checks. Individuals with Top Secret clearance may be granted interim staff-like access approval to occupy positions designated at any risk level. Individuals with Secret or Confidential clearances may be granted interim staff-like access approval to occupy positions designated Moderate or Low Risk.

b. Individuals not possessing a current or active U.S. Government security clearance for access to classified information or not possessing a prior Government personnel security investigation that meets the scope and criteria required for their position may be granted interim staff-like access approval upon receipt of all required contractor security forms, and favorable adjudication of pre-screening eligibility/suitability checks.

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.

(End of clause)

#### **IR1052.204-9001 NOTIFICATION OF CHANGE IN CONTRACTOR PERSONNEL EMPLOYMENT STATUS, ASSIGNMENT, OR STANDING (MAY 2018)**

The contractor shall via e-mail (CSM@irs.gov), notify the Contracting Officer (CO), Contracting Officer's Representative (COR) and the Contractor Security Management (CSM) within 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) employee under this contract or order – to include, but not limited to, the following conditions:

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

- Transfer or reassignment of the employee 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 Access (RAC) as determined by the IRS
- Separation, furlough or release from employment;
- Anticipated extended absence of more than 45 days;
- Change of legal name;
- Change to citizenship or lawful permanent resident status, or employment eligibility;
- Change in gender or other distinction when physical attributes figure prominently in the biography of an individual;
- Actual or perceived conflict of interest in continued performance under this contract/order (provide explanation); or
- Death.

When required by the COR, the contractor may be required to provide the information required by this clause to the IRS using the RAC or security documents as identified by CSM.

The notice shall include the following minimum information:

- Name of contractor employee;
- 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 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 employees no longer have continued 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) provided to the contractor employee and its whereabouts or status.

In the event the subject contractor (including subcontractor) employee is working on multiple contracts, orders, or agreements, notification shall be combined, and the cognizant COR for each affected contract or order (using the Contractor Separation Checklist (Form 14604 (Rev. 4-2015))) shall be included in the joint notification along with the CSM. These documents (the RAC and security forms) are also available by email request to CSM.

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

As a rule, the change in the employment status, assignment, or standing of a contractor (or

subcontractor) personnel to this contract or order would not form the basis for an excusable delay for failure to perform under the terms of this contract, order or agreement.

(End of clause)

### **IR1052.204-9002 IRS SPECIALIZED INFORMATION TECHNOLOGY (IT) SECURITY TRAINING (ROLE-BASED) REQUIREMENTS (MAY 2018)**

(a) Consistent with the E-Government Act of 2002, Title III, Federal Information Security Management Act of 2002 (FISMA), Public Law 107-347, specialized information technology (IT) security training (role-based) shall be completed annually by contractor and subcontractor employees who have a significant IT security role or responsibility.

(b) Identifying Candidates with a Significant Role or Responsibility for Information/IT Security. (Special Note: No contractor or subcontractor employee requiring access to a facility, information system or asset whether owned by the IRS or contractor/subcontractor that process or store IRS SBU information will be granted access without receiving interim or final access approval from personnel security prior to being able to perform under an IRS contract, order or agreement. Escort procedures shall not be utilized if contractor or subcontractor employees require access to facilities, information systems or assets that process or store IRS SBU information without first receiving a waiver from personnel security.)

(1) Internal Revenue Manual 10.8.1.4.2.2 requires prospective contractor employees to complete specialized role based training prior to beginning duties related to their specialized IT security role(s) under the contract, order or agreement.

(2) Within 10 calendar days of contract award, establishment of an agreement, or order issuance, the Contractor shall submit to the Contracting Officer's Representative (COR) a list of contractor (including subcontractor) employees who will have a significant role or responsibility for information/IT security in the performance of the contract, will identify the specific IT security role the employee will perform under the contract, order, agreement, and will indicate whether such employee(s) has/have completed role-based training, as well as the source and title/subject of the training.

(3) In collaboration with the Enterprise FISMA Services (EFS) Group in IT Cybersecurity, Security Risk Management, and Facilities Management and Security Services (FMSS), and Contractor Security Management (CSM), the COR will review the list and confirm that the employee(s) will serve in roles that entail significant responsibility for information/IT security, and will determine that the received training is adequate. The COR will inform the Contractor of the determinations. Indicators of who should complete specialized role-based training annually include, but are not limited to—

- Percentage of duties devoted to information/IT security. Typically, those with 50% of their work related to FISMA duties.
- Characteristics. Those privileged network user accounts that allow individual full system permissions to the resources within their authority or to delegate that authority.
- Catalog of Roles. Those serving in roles identified in the "Required Training Hours for IRS Roles" document maintained at the IT, Cybersecurity, Security Risk Management intranet site for Specialized IT Security Training.

(c) Modified Contracts: When existing contracts are modified to include this clause and it is determined that Contractor employees performing IT Security roles and responsibilities and have not been provided the training, the Contractor will be required to provide training to the employee(s) to be

completed within 45 calendar days of the determination.

(d) **New/Replacement Employees:** The Contractor will provide role-based training to new or replaced employees who will have a significant IT security role or responsibility under the contract prior to performance under the contract and will adhere to all other requirements set forth within this clause.

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

(f) **Training Certificate/Notice:** The contractor shall submit confirmation of annually completed specialized IT security training (role-based) using the Government system identified by FMSS, Identity, Credential and Access Management (ICAM), CSM for each employee identified, with a copy to the Contracting Officer and COR, upon completion of the training.

(g) **Administrative Remedies:** A contractor who fails to provide specialized IT security training (role-based) requirements, within the timeframe specified, may lose its access privileges.

(End of Clause)

#### **IR1052.209-9000 NOTIFICATION-ORGANIZATIONAL CONFLICTS OF INTEREST (MAY 2018)**

a. The CO has determined there is a conflict or a potential for an organizational conflict of interest associated with the performance of work for this requirement. Accordingly, the attention of prospective offerors is invited to FAR Subpart 9.5, Organizational Conflicts of Interest.

**b. The nature of this conflict is (COs shall describe the potential conflict of interest here in sufficient detail to allow a clear understanding by offerors/contractors).**

c. The offeror warrants that, to the best of his/her knowledge and belief, there are no relevant facts or circumstances which could give rise to an Organizational Conflict of Interest (OCI), as defined in the Federal Acquisition Regulation (FAR) Subpart 9.5, or that he/she has disclosed all such relevant information. Offerors are advised that misrepresentation of the facts or failure to provide the information requested by the CO may cause the removal of their proposal from further consideration for award.

d. An offeror who believes that the performance of work under the contract may cause an OCI shall provide in its proposal to the Government a plan to mitigate the OCI. The plan will be evaluated to determine whether or not the plan effectively mitigates the potential conflict of interest such that the full scope of work contemplated by this solicitation can be performed by the offeror. The Senior Procurement Executive will then evaluate the mitigation plan and, if the plan is satisfactory, may grant a waiver to the offeror in accordance with FAR 9.503.

e. Restrictions on the performance of work for this requirement and/or work on future contract requirements are set forth in the clause at 1052.905-9001 entitled Organizational Conflicts of Interest. The terms of the Organizational Conflict of Interest clause included in this solicitation are not subject to negotiations.

(End of Provision)

#### **IR1052.209-9001 ORGANIZATIONAL CONFLICTS OF INTEREST (MAY 2018)**

(a) **Purpose:** The purpose of this clause is (1) to ensure that the contractor is not biased because

of conflicting roles in financial, contractual, organizational, or other interests which relate to the work to be performed under this contract, and (2) to ensure the contractor does not obtain any unfair competitive advantage over other parties as a result of its work under this contract.

(b) **Scope:** The restrictions described herein shall apply to performance or participation by the contractor and any of its affiliates or their successors in interest (hereinafter collectively referred to as the "contractor") in any activities related to this contract.

The term contractor includes the prime contractor, subcontractors, mentors, joint ventures, consultants, or any others acting in a similar capacity.

(c) **Reporting:** The contractor shall immediately report to the CO any conflicts or potential conflicts that arise during the performance of work under this contract, including those that may surface at the subcontract level. Once reported, the CO may terminate the contract for convenience if such an action is in the best interest of the Government. However, should there be any misrepresentation of facts in reporting an OCI or a potential OCI, at the prime or subcontract level, or a complete failure to report such, the CO may impose the remedies provided in subparagraph (f) of this clause.

(d) **Restrictions:** (The CO shall list appropriate restrictions for the particular acquisition. Listed below are three sample restrictions.)

(1) The contractor shall not be eligible to participate in Internal Revenue Service contracts, subcontracts, or proposals which stem directly from the contractor's performance of work under this contract, for a period of years after the completion of this contract.

(2) The contractor shall not perform any advisory or assistance services work under this contract for a period of years, unless directed to do so by the CO, if the contractor has been or is substantially involved in the developing or marketing of its products or services or the products or services of another firm.

(3) If, under this contract, the contractor prepares a statement of work or specifications to be used in competitive acquisitions, the contractor shall be ineligible to perform or participate, in any capacity, in any acquisition which is based on said statement of work or specification for a period of years.

(e) **Subcontracts:** The contractor shall include a clause, substantially similar to this clause, including this subparagraph, in all subcontracts (including purchase/delivery orders), teaming arrangements, and/or and/or other agreements calling for the performance of work related to this contract unless exempted in writing by the CO.

(f) **Remedies:** For breach of any of the above restrictions or for nondisclosure or misrepresentation of any facts required to be disclosed concerning this contract, including the existence of an actual or potential organizational conflict at the time of or after award, the IRS may terminate the contract for default, disqualify the contractor from subsequent related efforts, and pursue such other administrative remedies as may be permitted by law or other terms and conditions of this contract.

(End of Clause)

## **IR1052.209-9002 NOTICE AND CONSENT TO DISCLOSE AND USE OF TAXPAYER RETURN INFORMATION (MAY 2018)**

(a) Definitions. As used in this provision—

“Authorized representative(s) of the offeror” means the person(s) identified to the Internal Revenue Service (IRS) within the consent to disclose by the offeror as authorized to represent the offeror in disclosure matters pertaining to the offer.

“Delinquent Federal tax liability” means any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability.

“Tax check” means an IRS process that accesses and uses taxpayer return information to support the Government’s determination of an offeror’s eligibility to receive an award, including but not limited to implementation of the statutory prohibition of making an award to corporations that have an unpaid Federal tax liability (see FAR 9.104-5(b)).

(b) Notice. Pursuant to 26 USC 6103(a) - taxpayer return information, with few exceptions, is confidential. Under the authority of 26 U.S.C. 6103(h)(1), officers and employees of the Department of the Treasury, including the IRS, may have access to taxpayer return information as necessary for purposes of tax administration. The Department of the Treasury has determined that an IRS contractor’s compliance with the tax laws is a tax administration matter and that the access to and use of taxpayer return information is needed for determining an offeror’s eligibility to receive an award, including but not limited to implementation of the statutory prohibition of making an award to corporations that have an unpaid Federal tax liability (see FAR 9.104-5).

(1) The performance of a tax check is one means that will be used for determining an offeror’s eligibility to receive an award in response to this solicitation (see FAR 9.104). As a result, the offeror may want to take steps to confirm it does not have a delinquent Federal tax liability prior to submission of its response to this solicitation. If the offeror recently settled a delinquent Federal tax liability, the offeror may want to take steps to obtain information in order to demonstrate the offeror’s responsibility to the contracting officer (see FAR 9.104-5).

(c) The offeror shall execute the consent to disclosure provided in paragraph (d) of this provision and include it with the submission of its offer. The consent to disclosure shall be signed by an authorized person as required and defined in 26 U.S.C. 6103(c) and 26 CFR 301.6103(c)-1(e)(4).

(d) Consent to disclosure. I hereby consent to the disclosure of taxpayer return information (as defined in 26 U.S.C. 6103(b)(2)) as follows:

\_\_\_\_\_[Insert OFFEROR NAME]

The Department of the Treasury, Internal Revenue Service, may disclose the results of the tax check conducted in connection with the offeror’s response to this solicitation, including taxpayer return information as necessary to resolve any matters pertaining to the results of the tax check, to the authorized representatives of on this offer.

\_\_\_\_\_[Insert OFFEROR NAME]

I am aware that in the absence of this authorization, the taxpayer return information of \*\*7599 is confidential and may not be disclosed, which subsequently may remove the offer from eligibility to receive an award under this solicitation.

\_\_\_\_\_[insert PERSON(S) NAME AND CONTACT INFORMATION]

I consent to disclosure of taxpayer return information to the following person(s):

\_\_\_\_\_

I certify that I have the authority to execute this consent on behalf of %% Offeror Name:\_[Insert OFFEROR NAME]

Offeror Taxpayer Identification Number:\_\_\_\_\_ [Insert Offeror Taxpayer Identification Number]

Offeror Address:\_\_\_\_\_ [Insert Offeror Address]

Name of Individual Executing Consent:\_\_\_\_\_ [ Insert Name of Individual Executing Consent]

Title of Individual Executing Consent: \_\_\_\_\_ [Insert Title of Individual Executing Consent] Signature: \_\_\_\_\_

Date: \_\_\_\_\_

(End of Provision)

**IR1052.215-9000 PRE-PROPOSAL CONFERENCE (MAY 2018)**

Insert time conference will be held: \_\_\_\_\_

Insert date of conference: \_\_\_\_\_

Insert address where conference will be held: \_\_\_\_\_

A pre-proposal conference will be held at \_\_\_\_\_.

The purpose of this conference is to provide a briefing to prospective Offerors regarding the requirement and the requirement documents such as the scope of work or specifications the complexities and location of the services to be performed, along with the general and local conditions which could materially affect the services required and the cost thereof; and to provide a forum for questions concerning the Request for Proposal/Quotation and the proposed contract.

(End of Provision)

**IR1052.215-9001 AMENDMENTS TO PROPOSAL (MAY 2018)**

Changes to the proposal by the offeror shall be accomplished by amended page(s). Changes from the original page shall be indicated by a vertical line, adjacent to the change, on the outside margin of the page. The Offeror shall include the date of the amendment on the lower right-hand edge of the page as well as the amendment number which caused the change.

**IR1052.215-9002 EXPENSE RELATED TO PROPOSAL SUBMISSIONS (MAY 2018)**

This solicitation does not commit the Government to pay any costs incurred in the submission of any proposal or bid, or in making necessary studies or design for the preparation thereof or to acquire or contract for any services.

**IR1052.215-9003 DISCUSSIONS AND CORRESPONDENCE (MAY 2018)**

All communications concerning the solicitation, including any of a technical nature, must be made through the CO.

Correspondence, including written questions, should be directed to the address shown in Block 8 of the Standard Form 33 and marked for the attention of the individual whose name appears in Block 10A of that form. All verbal communications should also be directed to that individual.

\_\_\_\_Insert number of days

Questions concerning any technical aspect of the solicitation must be in writing. In order to ensure a timely response, questions should be received by the Contracting Officer at least \*\*7501 days before the due date for receipt of proposals. After this date, the Government will make every effort, but cannot guarantee that questions submitted will be answered before the RFP closing date.

(End of Provision)

**IR1052.215-9004 KEY PERSONNEL (MAY 2018)**

The key personnel cited below are considered essential to the work being performed under this contract. If these individuals leave the Contractor's employ or are reassigned to other programs, the Contractor shall notify the Contracting Officer reasonably in advance and shall submit justification (including proposed substitutions) in sufficient detail to permit evaluation of the impact on the program. No diversion or replacement shall be made by the Contractor without the written consent of the Contracting Officer.

Key Personnel	Title

(End of Clause)

**IR1052.215-9005 COMPLIANCE WITH PROPOSAL INSTRUCTIONS (MAY 2018)**

Offerors whose proposal(s) are submitted in accordance with the instructions given in Section L and which meet the mandatory requirements in Section C shall be evaluated in accordance with the evaluation criteria presented in the solicitation. Offerors whose proposals are not submitted in accordance with the instructions given in this RFP or which do not meet the mandatory requirements may not be considered for award.

(End of Provision)

**IR1052.215-9006 DISPOSITION OF PROPOSALS (MAY 2018)**

After evaluation, selection, and contract award, printed copies of unsuccessful proposals will be returned to the contractor upon request. If no request for proposal return is received within 10 business days, proposal copies in excess of the retention requirements of FAR 8.403 and FAR 8.405 will be destroyed.

(End of Provision)

**IR1052.216-9000 TASK/DELIVERY ORDER CONTRACT OMBUDSMAN (MAY 2018)**

(a) In accordance with 41 U.S.C. 253j(e), the IRS Task/Delivery Order Contract Ombudsman is the Chief, OS:PR:P:B.

(b) Ombudsman responsibilities: (1) address contractor concerns regarding compliance with the award procedures for task/delivery orders; (2) review contractor complaints on task/delivery order contracts; (3) ensure all contractors are afforded a fair opportunity to be considered for each task/delivery order, consistent with 41 U.S.C. 253j(b); and (4) when requested, maintain strict



confidentiality of the contractor/vendor requesting assistance.

(c) Exceptions: The Ombudsman shall not participate in: (1) the evaluation of proposals submitted on the basic contract; (2) the source selection process on the basic contract; or (3) the adjudication of formal contract disputes arising under the basic contract or any individual order issued under it. (d) Interested parties may contact the Task/Delivery Order Contract Ombudsman by calling the OS:PR:P at [proc.customer.service@irs.gov](mailto:proc.customer.service@irs.gov) or via mail at: Internal Revenue Service Office of Procurement Policy C7-430, 5000 Ellin Road, Lanham, MD. 20706

(End of clause)

## **IR1052.224-9000 SAFEGUARDS AGAINST UNAUTHORIZED DISCLOSURE OF SENSITIVE BUT UNCLASSIFIED INFORMATION (MAY 2018)**

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—

- Returns and Return Information
- Sensitive Law Enforcement Information
- Employee Information
- Personally Identifiable Information
- Other Protected Information

2. Confidentiality requirements for tax returns and return information are established by Section 6103 of the Internal Revenue Code (IRC) (26 USC 6103), and the penalties for unauthorized access and disclosure of returns and return information are found in Sections 7213, 7213A and 7431 of the IRC (26 USC 7213, 7213A and 7431).

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 security control standards or requirements contained in Publication 4812, Contractor Security Controls, IRM 10.23.2 - Personnel Security, Contractor Investigations and IRM 10.8.1 - Information Technology (IT) Security, Policy and Guidance. Typically, all contracts that require contractor (including subcontractor) employees to handle, manage, or process SBU information shall be protected at the moderate risk level. Publication 4812 and IRM 10.8.1 and 10.23.2 provide comprehensive lists of all security controls and guidance.

4. As directed by the Contracting Officer (CO), the contractor will be required to input data into Archer or a similar system to describe the security controls being used to protect information.

5. Eligibility, Fitness and Suitability. Contractor (including subcontractor) personnel hired for work within the United States or its territories and possessions and who require 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 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) employees must be favorably adjudicated prior to starting work on the contract/order or before being granted staff-like access (or interim staff-like access, if approved by Personnel

Security) to IRS information systems or SBU information.

6. General Conditions for Allowed Disclosure. Any SBU information, in any format, made available to contractor (including subcontract) 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 a duly authorized officer or employee 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.

7. Nondisclosure Agreement. Consistent with TD P 15-71, Chapter II, Section 2, and IRM 10.23.2.17 - Nondisclosure Agreement for Sensitive but Unclassified Information, each contractor (including subcontractor) employee who requires 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 access to SBU information under any IRS contract or order.

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. Incident and Situation Reporting. Contractors and subcontractors are required to report a suspected or confirmed breach in any medium or form, including paper, oral, and electronic, as soon as possible and without unreasonable delay. All incidents related to IRS processing, information or information systems shall be reported within one (1) hour to the CO, COR, SAMC and CSIRC. Contact the SAMC and CSIRC through any of the following methods:

Telephone: (202) 283-4809 (local) or toll free hotline at (866) 216-4809

Fax: (202) 283-0345

E-mail: samc@cirsc.irs.gov

In addition, if the SBU information is or involves returns or 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.

10. Access to, Processing and Storage of Sensitive but Unclassified (SBU) Information. The contractor (including subcontractor) shall not allow contractor or subcontractor employees 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.

11. Disposition of SBU Information. All SBU information processed during the performance of this contract, or to which the contractor (or subcontractor) was given 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 facility(s) and computer systems, and no SBU/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 Electronic Information Technology, and/or return all SBU/PII information (originals, copies, and derivative works) within 30 days of the point at which it has served its useful contractual purpose, or the contract expires or is terminated by the IRS (unless, the CO determines, and establishes, in writing, a longer period to complete the disposition of SBU/PII 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 data and material, removable media (disks, CDs, thumb drives)) collected by, or provided to, the contractor been purged, destroyed or returned.

12. Subcontractors. Subcontractors of the contractor are held to the same provisions, investigative requirements, and standards of conduct for handling and protecting SBU information as employees of the prime contractor.

13. Other Safeguards. [Insert any additional disclosure safeguards provided by the Program Office/COR or that the Contracting Officer 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.]

(End of Clause)

#### **IR1052.224-9001 MANDATORY IRS INFORMATION PROTECTION AND SECURITY AWARENESS TRAINING REQUIREMENTS (MAY 2018)**

The Federal Information Security Management Act of 2002 (FISMA) requires each federal agency to provide periodic information security awareness training to all employees (including contractor and subcontractor) involved in the management, use, or operation of Federal information and information systems. In addition, contractors (including subcontractor) and their employees are subject to the Taxpayer Browsing Protection Act of 1997, which prohibits willful unauthorized inspection of returns and return information. Violation of the Act could result in civil and criminal penalties.

(a) The contractor must ensure all contractor (including subcontractor) personnel complete one or more Information Protection briefings on computer security, disclosure, privacy, physical security, and/or unauthorized access to taxpayer accounts (UNAX), as specified by Contractor Security Management (CSM). CSM can be reached at [awss.csm.training@irs.gov](mailto:awss.csm.training@irs.gov). Individually and collectively, these briefings make up the IRS Security Awareness Training (SAT) requirements for the Service's information assets. 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 SAT requirements, unless the contractor requests SAT, or there is a compelling justification for requiring the training that is approved by the Contracting Officer (CO), in consultation with CSM. An example of this would be in an instance where a visually impaired employee is assigned to perform systems development and has potential staff-like access to IRS information.

(i) Security Orientation

All new contractor personnel must attend a system security orientation within the first 10 business days following initial assignment to any IRS contract, order, or agreement, and any additional IT SAT (commensurate with the individual's duties and responsibilities)

within five business days of being granted access to an IRS, contractor, or subcontractor facility or system that processes IRS sensitive but unclassified (SBU) information. The Security Orientation will also be attended by new contractor personnel, including:

- Subcontractor personnel, who are authorized under contract to access IRS SBU information, IT systems, data; and
- Subcontractor personnel, who are authorized under contract to handle or access IRS SBU, contractor managed IT systems or IT assets used for performing IRS work, regardless of where work is performed.

(ii) Access to SBU Information and IT Systems SAT

Contractor personnel, including subcontractor personnel, required to complete SAT include, but are not necessarily limited to, those involved in any of the following activities:

- Manage, program or maintain IRS information in a production environment;
- Manage, program, or maintain IRS information in a development environment, either IRS owned or contractor owned/managed;
- Perform systems administration for either IRS systems or contractor managed resources, regardless of where IRS work is being performed;
- Operate an information system on behalf of the IRS on IRS systems or contractor (including subcontractor) managed systems;
- Conduct testing or development of information or information systems on behalf of the IRS on IRS systems or contractor (including subcontractor) managed systems;
- Provide advisory and assistance (consulting) services, or administrative support; or
- Handling, processing, access to, development, backup or any services to support IRS.

(iii) Service Personnel Security Awareness Training

Contractor personnel providing services in the following categories are required to complete Physical Security & Emergency Preparedness (PSEP) Training:

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

(iv) Service Personnel Inadvertent SBU Access Training

Contractor personnel performing: (i) janitorial and cleaning services (daylight operations), (ii) building maintenance, or (iii) other maintenance and repair and need access to IRS facilities and building wherein pipeline processing (the processing of paper tax returns) is performed or where the facility and building has an exemption to the clean desk policy authorized by PSEP, are required to complete Inadvertent SBU Access training. Facilities performing pipeline processing and/or have an exemption to the clean desk policy are:

Clean Desk Waiver Facilities	
Facilities	Address
KY2032	333 Scott St., Covington, KY 41001
KY3005	300 Madison Ave., Covington, KY 41011
MI1951	985 Michigan Ave., Detroit, MI 48226
MN1600	30 East Seventh St., St. Paul, MN 55101
TX2225	2191 Woodward St., Austin, TX 78744

Pipeline Processing Facilities	
Facilities	Address
CA4664	Fresno Campus, 5045 E. Butler, Fresno, CA 93727
CA7370	1950 G Street, Fresno, CA 93706
CA6530	1000 N. Mooney St., Tulare, CA 93274
KY0085	Covington Campus, 200 West Fourth St., Covington, KY 41011
KY3016	7125 Industrial Rd., Florence, KY 41042
MO1937	Kansas City Campus, 33 W. Pershing Rd., Kansas City, MO 64108
TX2038	Austin Campus, 3651 S IH-35, Austin TX 78741
TX2746	5015 S IH-35, Austin TX 78741
UT0036	Ogden Campus, 1160 W 1200 S, Ogden, UT 84409
UT1430	1973 North Rulon White Blvd., Ogden, UT 84404
UT1476	1125 W 12th St., Ogden, UT 84201

(Note: The facilities listed above can change annually and are only authorized for one year.)

(v) Training Certificate/Notice

The contractor must submit confirmation of completed SAT by either:

- A) Using [form 14616](#); or
- B) Certifying online at the [Contractor Employee Mandatory Briefing](#) website with a copy to the CO and COR, upon completion, but not later than 10 business days after assignment to the contract/order. If required, the COR or the contractor may be required to input data into a system, to be defined by the IRS, to describe the security controls being used to protect information, including confirmation of SAT.

(vi) 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 SAT annually no later than October 31st of the current calendar year. The contractor must submit confirmation of completed annual SAT on all personnel assigned to this contract/order/agreement, via email, to the CO and COR, upon completion, but no later than November 15th of the current calendar.

(b) SAT is available on the Mandatory Briefing web site <http://e-learning.web.irs.gov/Briefings/Contractors/contractor.html>; or if this site is not accessible, SAT materials will be made available by the COR or CSM at [awss.csm.training@irs.gov](mailto:awss.csm.training@irs.gov).

(c) 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 having access to IRS IT systems and facilities suspended, revoked or terminated (temporarily or permanently).

(End of Clause)

**IR1052.232-9000 COMMERCIAL ADVANCED PAYMENTS (MAY 2018)**

Upon receipt of a proper contractor request for advance payment, in accordance with FAR Clause 52.232-29(e), the advance payment is authorized against the following CLINs:

CLIN	DESCRIPTION	ADVANCE PAYMENT AMOUNT

(Contracting Officer to insert each applicable CLIN and amount of advance payment to be made against that CLIN)

A. Date of start of performance of work \_\_\_\_\_[Insert start date].

B. Total contract price: \_\_\_\_\_[Insert Total KO price].

Total amount authorized for advance payment \_\_\_\_\_[Insert Amt].

Remaining Balance: \_\_\_\_\_[Insert Remaining Bal].

C. Advance Payment = \_\_\_\_\_[Insert Percentage]\_\_\_\_\_of total contract price.

D. Remaining payments will be \_\_\_\_\_(i) Delivery-based

\_\_\_\_\_ (ii) Based upon a specific event or time

\_\_\_\_\_ (iii) Interim payments, made before any performance of any further work.

E. Payment schedule for remainder of work:

Type of Payment	Amount of Payment	Date of Payment
-----------------	-------------------	-----------------

F. Contractor will provide the following security for advance payment:

(CO to insert security and any terms and conditions applicable to that security).

(In accordance with FAR 32.206, if contractors’ financial condition is accepted as adequate security for advance payments, insert paragraph G in this clause.)

G. The contracting officer may exercise the Governments rights to require other security under 52.232-29 (c), Terms for Financing of Purchases of Commercial Items, in the event the contractors financial condition changes and is found not to be adequate security.

H. (In accordance with FAR 32.206(c), the contracting officer shall specify, to the extent access is necessary, Information and/or facilities to which the Government shall have access for the purpose of verifying the contractor’s entitlement to payment of contract financing.)

(End of Clause)

**IR1052.232-9001 ELECTRONIC INVOICING AND PAYMENT REQUIREMENTS FOR THE**

## INVOICE PROCESSING PLATFORM (IPP) (MAY 2018)

### (a) Definitions:

"Short payment" as used in this clause means the partial payment of an invoice for goods/services actually rendered at the time of payment when the invoice includes additional goods/services that have not yet been provided/rendered.

"Short payment" example: The contract requires the delivery of a set number of items, with the price, delivery location, and delivery due date also specified. The vendor delivers 50% of the items as specified but invoices for 100% of the items. Before implementation of the IPP, the IRS would have paid the vendor for the items delivered and instructed the vendor to re-invoice the IRS when the balances of the items were delivered. In other words, the IRS would "short pay" the invoice since the IRS did not remit payment for the full invoice amount. With implementation of the IPP, the IRS can no longer do this because the IRS cannot accept an electronic invoice that includes items not yet received. The IRS will reject the invoice. The vendor needs to submit an invoice for only the items received by the IRS (in this case, 50%), and, if these items meet all other contract terms and conditions, the IRS will pay the invoiced amount. The vendor submits subsequent invoice(s) for items as they are delivered and accepted.

(b) The Invoice Processing Platform (IPP) is a secure Web-based electronic invoicing and payment information service available to all Federal agencies and their suppliers. Effective October 1, 2012, invoicing for payment through the IPP will be mandatory for all new contract awards. Additional information regarding the IPP may be found at the IPP website address <https://www.ipp.gov>. Contractors must complete the contractor point of contact information below, and submit it with their proposal submissions. Contractors may contact the IPP Helpdesk for assistance via e-mail [atippgroup@bos.frb.org](mailto:atippgroup@bos.frb.org) or via phone at (866) 973-3131. Once a contract award has been made, the contractor will be contacted by the IPP via e-mail to set-up an account. It will be necessary for contractors to login to their IPP accounts every 90 days to keep their IPP accounts active.

### (c) Contractor Point of Contact Information

Contractor Name: \_\_\_\_\_  
Contractor IPP Point of Contact Name: \_\_\_\_\_  
Contractor Phone Number: \_\_\_\_\_  
Contractor E-mail Address: \_\_\_\_\_

### (d) Electronic Invoicing and Payment Requirements

Vendor invoices submitted electronically through the IPP should be in the proper format and contain the information required for payment processing. To be approved for payment, a "proper invoice" must list the items specified in FAR 52.232-25 (a)(3)(i) through (a)(3)(x), or in the case of a Commercial Item Contract, the items included in 52.212-4(g)(1)(i) through (g)(1)(x).

**If the vendor is offering a discount via the IPP, the discount must be reflected on the invoice. The vendor will select 'Create Invoice'. The IPP system will default to 'Net 30 Prompt Pay' under the Payment Terms dropdown box. The vendor will select from 54 different discount options for the invoice that is being created. If the vendor chooses to offer a discount on the invoice screen, the information will interface to the payment system for processing. Discounts that are offered on attachments rather than the invoice itself cannot be accepted.**

Under this contract, the following documents are required to be submitted as an attachment to the

invoice (Contracting Officer fills in additional documentation that must be furnished by the contractor (e.g. timesheet)). **Please do not submit into IPP any documentation/attachments that conflict with what is stated on the invoice:**

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(e) Payment and Invoice Questions

For payment and invoice questions, contact the Beckley Finance Center at (304) 254-3372 or via e-mail at [cfo.bfc.ipp.customer.support@irs.gov](mailto:cfo.bfc.ipp.customer.support@irs.gov).

(f) Waiver

If the Contractor is unable to use the IPP for submitting payment requests starting on October 1, 2012, then a waiver form must be completed and submitted with the contractor's proposal submission for review and approval by the Contracting Officer based on one of the conditions listed in the waiver. The vendor will be notified prior to award as to whether their request for waiver has been approved or denied. If the waiver is granted, then a copy of the waiver must be submitted with each paper invoice that the vendor submits to the payment office or the invoice will be returned.

(g) Short Payment

Short payment on vendor submitted invoices will no longer be processed or paid. If any portion of the invoice does not meet the requirements for a proper invoice, the entire invoice shall be rejected and returned to the vendor unpaid.

### **IRS Invoice Processing Platform (IPP) Waiver Form**

The IRS invoicing and payment requirements clause (IR1052.232-9000) requires that all invoices under awards made (or effective) on or after October 1, 2012, be submitted electronically via the IPP unless a waiver is requested and granted. If the Contractor is unable to submit its invoice

through the IPP, the Contractor shall complete this waiver form indicating the reason for the waiver request by selecting the appropriate box below and providing a narrative summarizing in detail the circumstances requiring a waiver. For a solicitation, submit the waiver form with the proposal submission. For a modification that incorporates the IPP clause into an existing contract, submit the waiver form with the modification. The CO will notify the vendor via e-mail or another appropriate means of communication prior to award as to whether their waiver has been approved or denied. If the waiver is granted, then a copy of the approved waiver must be submitted with each invoice that the vendor submits to the payment office or the invoice will be returned.

Reason for requesting a waiver of the requirement to submit an electronic invoice via the IPP:

- 1. Submission of invoices through IPP would impose a hardship on an individual (includes employees and sole proprietors) due to: either a physical or mental disability; a geographic, language, or literacy barrier; or an undue financial burden. The requirement to submit invoices through the IPP is automatically waived for all individuals who do not have payment capability using ACH with a U.S. financial institution.
- 2. The political, financial or communications infrastructure where the place of business is located does not support access to the IPP for submitting invoices electronically.



3. The contractor is located within an area designated by the President of the United States or an authorized agency administration as a disaster area. (Please identify area/location.)
4. The submission of invoices electronically may pose a threat to national security, the life or physical safety of an individual may be endangered, or a law enforcement action may be compromised.
5. The agency does not expect to receive more than one invoice from the same contractor within a one-year period. i.e., the invoice submission is non-recurring.
6. The contractor customarily submits a high volume of invoices on a regular basis via file format, not currently supported by the IPP (i.e., uses a file format other than XML or CSV) and the high volume of invoices would cause a significant burden to the contractor if submitted through the IPP individually. If utilizing this exception, please identify the file formats supported by your invoicing system so that the IPP may consider implementing the requested file format at a later date. File format(s) used:\_\_\_\_\_.
7. Other - Please explain: \_\_\_\_\_

Attach a separate sheet of paper with a summary narrative substantiating the circumstances for the waiver exception selected from above (1 through 7).

**Waiver Submitted By:**

\_\_\_\_\_  
Contractor Name

\_\_\_\_\_  
Name of Person Submitting Request for Waiver

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature of Person Submitting Request for Waiver

\_\_\_\_\_  
E-mail Address

\_\_\_\_\_  
Phone No.

\_\_\_\_\_  
Contract/Order No.

\_\_\_\_\_  
Date Submitted

**Waiver Approved By:**

\_\_\_\_\_  
Contracting Officer's Name Printed

\_\_\_\_\_  
Contracting Officer's Signature

\_\_\_\_\_  
Date

(End of clause)

**IR1052.239-9000 Section 508 Information, Documentation and Support (MAY 2018)**

In accordance with 36 CFR, Appendix C to Part 1194, [the information and communication technology \(ICT\)](#) products and product support services furnished in performance of this contract shall be documented to indicate the current conformance level with Section 508 of the Rehabilitation Act of 1973, per the 1998 Amendments, and the Architectural and Transportation Barriers Compliance Board's Electronic and Information Technology Accessibility Standards. At no time during the performance of the award shall the level of conformance go below the level of conformance in place at the time of award. At no additional cost, the contractor shall provide information, documentation, and support relative to the supplies and services as described in the Attachment entitled, \_\_\_\_\_ (Please state where attachment can be found). The contractor shall maintain this detailed listing of compliant products for the full contract term, including forms of extensions, and shall ensure that it is current within five calendar days after award and within three calendar days of changes in products being utilized as follows:

- \_\_\_ **Chapter 6: Support Documentation and Services**
- \_\_\_ 601 General
  - \_\_\_ 601.1
- \_\_\_ 602 Support Documentation
  - \_\_\_ 602.1 \_\_\_ 602.2 \_\_\_ 602.3 \_\_\_ 602.4
- \_\_\_ 603 Support Services
  - \_\_\_ 603.1 \_\_\_ 603.2 \_\_\_ 603.3

(End of clause)

**IR1052.239-9001 Section 508 Conformance (MAY 2018)**

Each [information and communication technology \(ICT\)](#) product and/or product related service delivered under the terms of this contract, at a minimum, shall conform to the applicable accessibility standards at 36 CFR, Appendix C to Part 1194 at the level of conformance as specified in the Attachment entitled, \_\_\_\_\_ (Please state where attachment may be found).

The following technical standards have been determined to be applicable to this contract:

- \_\_\_ **Chapter 4: Hardware**
- \_\_\_ 401 General
  - \_\_\_ 401.1
- \_\_\_ 402 Closed Functionality
  - \_\_\_ 402.1 \_\_\_ 402.2(1-6) \_\_\_ 402.3 \_\_\_ 402.4 \_\_\_ 402.5
- \_\_\_ 403 Biometrics
  - \_\_\_ 403.1
- \_\_\_ 404 Preservation of Information Provided for Accessibility
  - \_\_\_ 404.1
- \_\_\_ 405 Privacy
  - \_\_\_ 405.1
- \_\_\_ 406 Standard Connections
  - \_\_\_ 406.1
- \_\_\_ 407 Operable Parts
  - \_\_\_ 407.1 \_\_\_ 407.2 \_\_\_ 407.3 \_\_\_ 407.4 \_\_\_ 407.5 \_\_\_ 407.6 \_\_\_ 407.7 \_\_\_ 407.8

- \_\_\_ 408 Display Screens
  - \_\_\_ 408.1 \_\_\_ 408.2 \_\_\_ 408.3
- \_\_\_ 409 Status Indicators
  - \_\_\_ 409.1
- \_\_\_ 410 Color Coding
  - \_\_\_ 410.1
- \_\_\_ 411 Audible Signals
  - \_\_\_ 411.1
- \_\_\_ 412 ICT with Two-Way Communication
  - \_\_\_ 412.1 \_\_\_ 412.2 \_\_\_ 412.3 \_\_\_ 412.4 \_\_\_ 412.5 \_\_\_ 412.6 \_\_\_ 412.7
- \_\_\_ 413 Closed Caption Processing Technologies
  - \_\_\_ 413.1
- \_\_\_ 414 Audio Description Processing Technologies
  - \_\_\_ 414.1
- \_\_\_ 415 User Controls for Captions and Audio Descriptions
  - \_\_\_ 415.1

\_\_\_ **Chapter 5: Software**

- \_\_\_ 501 General
  - \_\_\_ 501.1
- \_\_\_ 502 Interoperability with Assistive Technology
  - \_\_\_ 502.1 \_\_\_ 502.2 \_\_\_ 502.3 \_\_\_ 502.4(A-G)
- \_\_\_ 503 Applications
  - \_\_\_ 503.1 \_\_\_ 503.2 \_\_\_ 503.3 \_\_\_ 503.4
- \_\_\_ 504 Authoring Tools
  - \_\_\_ 504.1 \_\_\_ 504.2 \_\_\_ 504.3 \_\_\_ 504.4

\_\_\_ **Chapter 7: Referenced Standards**

- \_\_\_ 701 General
  - \_\_\_ 701.1
- \_\_\_ 702 Incorporation by Reference
  - \_\_\_ 702.1 \_\_\_ 702.2 \_\_\_ 702.3 \_\_\_ 702.4 \_\_\_ 702.5 \_\_\_ 702.6 \_\_\_ 702.7 \_\_\_ 702.8
  - \_\_\_ 702.9 \_\_\_ 702.10

The standards do not require the installation of specific accessibility-related software or the attachment of an assistive technology device, but merely require that the ICT be compatible with such software and devices so that it can be made accessible if so required by the agency in the future.

The following functional performance criteria (36 CFR Chapter 3) apply to this contract.

\_\_\_ **Chapter 3: Functional Performance Criteria**

- \_\_\_ 301 General
  - \_\_\_ 301.1
- \_\_\_ 302 Functional Performance Criteria
  - \_\_\_ 302.1 \_\_\_ 302.2 \_\_\_ 302.3 \_\_\_ 302.4 \_\_\_ 302.5 \_\_\_ 302.6 \_\_\_ 302.7 \_\_\_ 302.8
  - \_\_\_ 302.9

**(End of clause)**

## IR1052.239.9002 Section 508 Services (MAY 2018)

All contracts, solicitations, purchase orders, delivery orders and interagency agreements that contain a requirement of services which will result in the delivery of a new or updated [information and communication technology \(ICT\)](#) item/product must conform to the applicable provisions of the appropriate technical standards in 36 CFR, Appendix C to Part 1194, and functional performance criteria in 36 CFR Chapter 3, unless an agency exception to this requirement exists at [E202 General Exceptions](#).

The following technical standards and provisions have been determined to be applicable to this contract:

### \_\_\_ Chapter 4: Hardware

\_\_\_ 401 General

\_\_\_ 401.1

\_\_\_ 402 Closed Functionality

\_\_\_ 402.1 \_\_\_ 402.2(1-6) \_\_\_ 402.3 \_\_\_ 402.4 \_\_\_ 402.5

\_\_\_ 403 Biometrics

\_\_\_ 403.1

\_\_\_ 404 Preservation of Information Provided for Accessibility

\_\_\_ 404.1

\_\_\_ 405 Privacy

\_\_\_ 405.1

\_\_\_ 406 Standard Connections

\_\_\_ 406.1

\_\_\_ 407 Operable Parts

\_\_\_ 407.1 \_\_\_ 407.2 \_\_\_ 407.3 \_\_\_ 407.4 \_\_\_ 407.5 \_\_\_ 407.6 \_\_\_ 407.7 \_\_\_ 407.8

\_\_\_ 408 Display Screens

\_\_\_ 408.1 \_\_\_ 408.2 \_\_\_ 408.3

\_\_\_ 409 Status Indicators

\_\_\_ 409.1

\_\_\_ 410 Color Coding

\_\_\_ 410.1

\_\_\_ 411 Audible Signals

\_\_\_ 411.1

\_\_\_ 412 ICT with Two-Way Communication

\_\_\_ 412.1 \_\_\_ 412.2 \_\_\_ 412.3 \_\_\_ 412.4 \_\_\_ 412.5 \_\_\_ 412.6 \_\_\_ 412.7

\_\_\_ 413 Closed Caption Processing Technologies

\_\_\_ 413.1

\_\_\_ 414 Audio Description Processing Technologies

\_\_\_ 414.1

\_\_\_ 415 User Controls for Captions and Audio Descriptions

\_\_\_ 415.1

### \_\_\_ Chapter 5: Software

\_\_\_ 501 General

\_\_\_ 501.1

- \_\_\_ 502 Interoperability with Assistive Technology
  - \_\_\_ 502.1 \_\_\_ 502.2 \_\_\_ 502.3 \_\_\_ 502.4(A-G)
- \_\_\_ 503 Applications
  - \_\_\_ 503.1 \_\_\_ 503.2 \_\_\_ 503.3 \_\_\_ 503.4
- \_\_\_ 504 Authoring Tools
  - \_\_\_ 504.1 \_\_\_ 504.2 \_\_\_ 504.3 \_\_\_ 504.4

\_\_\_ **Chapter 7: Referenced Standards**

- \_\_\_ 701 General
  - \_\_\_ 701.1
- \_\_\_ 702 Incorporation by Reference
  - \_\_\_ 702.1 \_\_\_ 702.2 \_\_\_ 702.3 \_\_\_ 702.4 \_\_\_ 702.5 \_\_\_ 702.6 \_\_\_ 702.7 \_\_\_ 702.8
  - \_\_\_ 702.9 \_\_\_ 702.10

The standards do not require the installation of specific accessibility-related software or the attachment of an assistive technology device, but merely require that the ICT be compatible with such software and devices so that it can be made accessible if so required by the agency in the future.

The following functional performance criteria (36 CFR Chapter 3) apply to this contract.

\_\_\_ **Chapter 3: Functional Performance Criteria**

- \_\_\_ 301 General
  - \_\_\_ 301.1
- \_\_\_ 302 Functional Performance Criteria
  - \_\_\_ 302.1 \_\_\_ 302.2 \_\_\_ 302.3 \_\_\_ 302.4 \_\_\_ 302.5 \_\_\_ 302.6 \_\_\_ 302.7 \_\_\_ 302.8
  - \_\_\_ 302.9

(End of clause)

**IR1052.239-9003 Section 508 Accessibility of Information and Communication Technology (100% Compliance) (MAY 2018)**

Each information and communication technology (ICT) product or service furnished under this contract shall comply with the Information and Communication Technology Accessibility Standards (36 CFR, Appendix C to Part 1194). If the Contracting Officer determines any furnished products or services are not in compliance with the contract, the Contracting Officer will apply the remedies described under FAR 52.246-2, Inspection of Supplies – Fixed Price or FAR 52.246-4, Inspection of Services – Fixed Price.

The following technical standards and provisions have been determined to be applicable to this contract:

\_\_\_ **Chapter 4: Hardware**

- \_\_\_ 401 General
  - \_\_\_ 401.1
- \_\_\_ 402 Closed Functionality
  - \_\_\_ 402.1 \_\_\_ 402.2(1-6) \_\_\_ 402.3 \_\_\_ 402.4 \_\_\_ 402.5
- \_\_\_ 403 Biometrics
  - \_\_\_ 403.1
- \_\_\_ 404 Preservation of Information Provided for Accessibility

___	404.1
___	405 Privacy
___	405.1
___	406 Standard Connections
___	406.1
___	407 Operable Parts
___	407.1 ___ 407.2 ___ 407.3 ___ 407.4 ___ 407.5 ___ 407.6 ___ 407.7 ___ 407.8
___	408 Display Screens
___	408.1 ___ 408.2 ___ 408.3
___	409 Status Indicators
___	409.1
___	410 Color Coding
___	410.1
___	411 Audible Signals
___	411.1
___	412 ICT with Two-Way Communication
___	412.1 ___ 412.2 ___ 412.3 ___ 412.4 ___ 412.5 ___ 412.6 ___ 412.7
___	413 Closed Caption Processing Technologies
___	413.1
___	414 Audio Description Processing Technologies
___	414.1
___	415 User Controls for Captions and Audio Descriptions
___	415.1
___	<b>Chapter 5: Software</b>
___	501 General
___	501.1
___	502 Interoperability with Assistive Technology
___	502.1 ___ 502.2 ___ 502.3 ___ 502.4(A-G)
___	503 Applications
___	503.1 ___ 503.2 ___ 503.3 ___ 503.4
___	504 Authoring Tools
___	504.1 ___ 504.2 ___ 504.3 ___ 504.4
___	<b>Chapter 7: Referenced Standards</b>
___	701 General
___	701.1
___	702 Incorporation by Reference
___	702.1 ___ 702.2 ___ 702.3 ___ 702.4 ___ 702.5 ___ 702.6 ___ 702.7 ___ 702.8
___	702.9 ___ 702.10

The standards do not require the installation of specific accessibility-related software or the attachment of an assistive technology device, but merely require that the ICT be compatible with such software and devices so that it can be made accessible if so required by the agency in the future.

The following functional performance criteria (36 CFR Chapter 3) apply to this contract.

\_\_\_ **Chapter 3: Functional Performance Criteria**

\_\_\_ 301 General

\_\_\_ 301.1

\_\_\_ 302 Functional Performance Criteria

\_\_\_ 302.1 \_\_\_ 302.2 \_\_\_ 302.3 \_\_\_ 302.4 \_\_\_ 302.5 \_\_\_ 302.6 \_\_\_ 302.7 \_\_\_ 302.8

\_\_\_ 302.9

(End of clause)

**IR1052.239-9004 Instructions to Offerors – Software Development Prerequisite (MAY 2018)**

In accordance with clause IR1052.239-9005, the proposal shall include the evidence listed below to document the offeror’s CMMI® -SW or CMMI® -DEV Level.

a. Supporting data for at least one, but not more than three, Standard CMMI® Appraisal Method for Process Improvement (SCAMPISM), ARC Class A, that demonstrate software development compliance with SEI’s CMMI® -SW or CMMI® -DEV Version 1.2 or later. The appraisal(s) submitted shall be dated within the 36 month period from the first day of the on-site, to the proposal due date;

b. The current CMMI® -SW or CMMI® -DEV appraisal Level of the organizational component that the offeror proposes to perform the work and a description of how the maturity level was determined;

c. A detailed on-site schedule to include: dates on-site (from mm/dd/yyyy to mm/dd/yyyy), data gathering activities and instruments used, and interview schedule listing the name, role or title, and organizational affiliation of each individual interviewed;

d. The Standard CMMI® Appraisal Method for Process Improvement – SCAMPI, ARC Class A, final report or final findings briefing, SCAMPI appraisal plan, Appraisal Disclosure Statement (ADS), and a copy of the SEI link illustrating the offeror’s appraisal results, posted at <http://sas.sei.cmu.edu/pars/pars.aspx>;

e. Organizational chart showing the relationship of the evaluated organization to the proposing organization and the number and type of staff associated with each component of the organization;

f. Project profiles for each project evaluated in the SCAMPI(s), ARC Class A, including the following attributes: project description, application domain, software size, life cycle, project schedule, current phase of the project, and staffing profile;

g. The name, organizational affiliation, SEI authorization identification number, address, and telephone number of the SCAMPI Lead AppraiserSM;

h. The name, title, organizational affiliation, address, telephone number, experience, and copies of “Introduction to CMMI®” and CMMI® upgrade training certificates for each member of the appraisal team; and

i. [Additional data to be completed by the Contracting Officer.]

(End of provision)

**IR1052.239-9005 SOFTWARE DEVELOPMENT PREREQUISITE (MAY 2018)**

a. Definitions. As used in this clause,

1. "Appraisal Requirements for CMMI®" (ARC) means a framework that defines the

requirements considered essential to appraisal methods intended for use with Capability Maturity Model Integration (CMMI®) models. ARC defines a set of typical applications of appraisal methods called appraisal method classes and allocates requirements to each class. Thus, a particular appraisal method may be declared to be an ARC Class A, B, or C appraisal method.

2. "CMM IntegrationSM" (CMMI®) means an integrated CMM model that encompasses the key elements for enterprise-wide process improvement. The CMMI® model includes the disciplines of (Software Engineering (SW), Systems Engineering (SE), Integrated Product & Process Development (IPPD)), and Supplier Sourcing (SS).

3. "CMM Confirm" means an evaluation by the IRS of evidence provided by the offeror to support its CMMI® -SW or CMMI® -DEV maturity or capability level.

4. "Continuous representation" means a model structure wherein capability levels provide a recommended order for approaching process improvement within each specified process area.

5. "Equivalent staging" means a target staging, created using the continuous representation that is defined so that the results of using the target staging can be compared to the maturity levels of the staged representation.

6. "On-site" means the SEI appraisal phase in which an appraisal team conducts extensive interviews at the organization's software development facility or the location of the organization's software development projects. Some portions of the on-site may include teleconferencing or telephone interviews of personnel at remote locations.

7. "Post-award Current Software Capability Rating" means the CMMI® -SW or CMMI® -DEV maturity or capability level determined by an appraisal for which the commencement date of the on-site appraisal occurred within the 18 months immediately preceding the due date of the verification and validation for a given year.

8. "Pre-award Software Capability Rating" means the CMMI® -SW OR CMMI® -DEV maturity or capability level determined by an appraisal for which the commencement date of the Standard CMMI® Appraisal Method for Process Improvement (SCAMPISM), ARC Class A on-site occurred within the 36 months immediately preceding the proposal due date.

9. "Process Appraisal Review Methodology (PARM) means the methodology employed by the IRS to review, monitor, and verify contractor CMMI®-SW or CMMI®-DEV maturity or capability levels during the period of performance of the contract, task order, delivery order, interagency agreement, or BPA.

10. "Software Capability Rating" means the CMMI® -SW or CMMI® -DEV Level achieved as a result of a SCAMPISM, ARC Class A, or other appraisal method conducted according to the Class A Appraisal Requirements for CMMI®, ARC Class A, latest version, and verified by SEI Published Appraisal Results (PARS) site. The PARS database is a repository of information maintained by SEI and reported by SCAMPI Lead AppraisersSM.

11. "Software development" means any activity, in whole or in part, that is part of a software life cycle.

12. "Software life cycle" means the period of time that begins when a software product is conceived and ends when the software is no longer available for use. The software life cycle typically includes the following phases: concept, requirements, design, implementation, test,



installation and checkout, operation and maintenance, and retirement.

13. "Staged representation" means a structure wherein attaining the goals of a set of process areas establishes a maturity level; each level builds a foundation for subsequent levels.

14. "Standard CMMI® Appraisal Method for Process Improvement" (SCAMPI) SM, ARC Class A means an SEI-approved appraisal method based on the full set of Class A ARC requirements, latest version. SCAMPI, ARC Class A is conducted by an appraisal team and led by an SEI-authorized SCAMPI Lead AppraiserSM.

15. "SCAMPI Lead AppraiserSM" means an individual authorized by SEI to lead a team in conducting a SCAMPI; authorization is substantiated by a Lead Appraiser identification number.

16. "Verify" means an evaluation of evidence provided by the contractor to support the retention of its CMMI® -SW or CMMI® -DEV maturity or capability level, which is conducted by the IRS in accordance with the PARM after award of a contract, BPA, task order, delivery order, or interagency agreement.

b. Contractors performing software development for the IRS as required under this contract shall have, and maintain at all times during performance, a CMMI® -SW or CMMI® -DEV Level 2 or higher maturity or capability rating. Detailed information about the CMMI® -SW or CMMI® -DEV model may be obtained from the Software Engineering Institute (SEI), Carnegie Mellon University, Pittsburgh, PA 15213-3890. The web site is [www.sei.cmu.edu/cmml/](http://www.sei.cmu.edu/cmml/).

c. The CMMI® -SW or CMMI® -DEV maturity or capability rating shall be current and shall be substantiated by a SCAMPI, ARC Class A, latest version.

d. As a condition of award, the IRS reserves the right to review and confirm the CMMI® -SW or CMMI® -DEV maturity or capability levels of offerors. As a further condition of award, the IRS reserves the right to conduct a SCAMPI, ARC Class A, or verify compliance via the PARS site.

e. After award and throughout the period of performance, the IRS reserves the right to review, monitor, and verify contractor CMMI® -SW or CMMI® -DEV maturity or capability levels in accordance with the PARM. The IRS further reserves the right to conduct an independent appraisal of the contractor, including a SCAMPI, ARC Class A, and PARS verification.

f. On an annual basis, the contractor shall substantiate its current software maturity or capability rating by submitting documentation in accordance with the PARM.

g. The IRS will perform a review annually to verify the contractor's compliance with its contractual CMMI® -SW or CMMI® -DEV requirements in accordance with PARS validation.

h. The contractor shall include the terms of this clause in all subcontracts for software development under this contract.

(End of clause)

#### **IR1052.239-9006 SOFTWARE DEVELOPMENT PREREQUISITE - SUPPLEMENT (MAY 2018)**

It is understood that the subcontractor does not have CMM IntegrationSM (CMMI®) for Software Engineering (CMMI® -SW) or CMM IntegrationSM (CMMI®) for Development (CMMI® -DEV) Level 2 or higher rating. The IRS has approved the subcontractor's participation in the [insert name of IRS software development project], using the prime contractor's CMMI® -SW or CMMI® -DEV Level 2 or

higher processes. The prime contractor is responsible for the planning, management, and performance of the software development project according to its documented processes, utilizing subcontractor resources as mutually agreed between the prime contractor and subcontractor. The subcontractor, in performing agreed task assignments for the software development project, shall comply with the prime contractor's direction.

(End of clause)

## **IR1052.239-9007 ACCESS, USE OR OPERATION OF IRS INFORMATION TECHNOLOGY (IT) SYSTEMS BY CONTRACTORS (MAY 2018)**

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

1. **IRS Information Technology Security Policy and Guidance.** All current and new IRS contractor (including subcontractor) employees authorized staff-like (unescorted) access to Treasury/IRS owned or controlled facilities and information systems, or work, wherever located, on those contracts, which involve the design, operation, repair or maintenance of information systems and access to Sensitive But Unclassified (SBU) information shall comply with the IRS Information Technology Security Policy and Guidance, Internal Revenue Manual (IRM) 10.8.1, 10.8.2, and IRS Publication 4812. Copies of IRM 10.8.1 and 10.8.2 are available at <http://www.irs.gov/irm/>. This requirement applies to contractors who are using contractor/subcontractor-managed systems, including laptop computers, workstations, servers, and other IT resources) at contractor managed facilities. A copy of Publication 4812 is available at <https://www.irs.gov/pub/irs-pdf/p4812.pdf>.

2. **Access Request and Authorization.** Within ten (10) business days after contract award or issuance of an order, the contractor shall provide the Contracting Officer's Representative (COR) and the Contractor Security Management (CSM), via email to [awss.csm.training@irs.gov](mailto:awss.csm.training@irs.gov), a list of names of all applicable contractor and subcontractor employees and the IRS location(s) identified in the contract for which access is requested. A security screening, if determined appropriate by the IRS and in accordance with IRM 10.23.2, Contractor Investigations, and Department of the Treasury Security Manual (TD P) 15-71, Chapter II, Section 2, will be conducted by CSM.

Contractor (including subcontractor) employees will be permitted to perform under the contract and have access to IRS facilities only upon notice of an interim or final approval, as defined in IRM

10.23.2 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. Upon notification of a favorable adjudication of a security screening, the COR will complete an Online 5081 (OL5081), Automated Information System User Registration/Change Request, for each prime or subcontractor employee and require an electronic signature from each such employee indicating the contractor employee has read and fully understands the security requirements governing access to the Service's IT systems.

3. **Remote Access.** If the contract authorizes access to IRS IT systems, information, or assets remotely; that is, from the contractor or other facility, office, or site, the requirements of this clause governs, as well as the general guidance and specific security control standards in IRS Publication 4812, Contractor Security Controls. The contractor will be required to input data into a system, to be defined by the IRS, to describe the security controls being used to protect information.

4. **Contractor Acknowledgement.** The contractor also acknowledges and agrees: (a) That

employees must comply with all laws, IRS system security rules and security policies, standards, and procedures, and (b) That any one of its employees unsanctioned, negligent, or willful violation of the laws, system security rules, and security policies, standards, and procedures may result in the revocation of access to IRS information technology systems, immediate removal from IRS premises and the contract, and may be subject to arrest by Federal law enforcement agents.

#### 5. Limited Personal Use of Government IT Resources.

a. Contractor (including subcontractor) employees, like Federal employees, have no inherent right to use Government IT resources and this policy does not create the right to use Government IT resources for nongovernmental purposes. See IRM 10.8.27, Exhibit 10.8.27-1, Prohibited Uses of Government IT Resources, for specific examples of prohibited uses. See Title 5 - Code of Federal Regulations (CFR) - Part 734 – Political Activities of Federal Employees, for specific examples of prohibited political activities.

b. Contractors and subcontractors are required to report a suspected or confirmed breach in any medium or form, including paper, oral, and electronic, as soon as possible and without unreasonable delay. All incidents related to IRS processing, information or information systems shall be reported within one (1) hour to the CO, COR, SAMC and CSIRC. Contact the SAMC and CSIRC through any of the following methods:

Telephone: (202) 283-4809 (local) or toll free hotline at (866) 216-4809

Fax: (202) 283-0345

E-mail: [samc@cirsc.irs.gov](mailto:samc@cirsc.irs.gov)

- ┆ Information about unclassified cyber security incidents of a sensitive nature shall be transmitted using secure messaging or alternative forms of encryption.
- ┆ If the incident involves the loss, misuse, or unauthorized inspection of SBU information, the contractor shall also report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at 800-366-4484.

6. Replacement Personnel. The CO, at his/her discretion, may require removal of the employee from performance under this or any IRS contract and may require replacement personnel with similar credentials within 5 days of the notice to remove. Replacement personnel must be acceptable to the CO, in consultation with the COR.

7. Monitoring Notification. IRS management retains the right to monitor both the content and the level of access of contractor employees' use of IRS IT systems. Contractor employees do not have a right, nor should they have an expectation, of privacy while using any IRS information technology system at any time, including accessing the Internet or using e-mail.

8. Security Reports and Information. If any reports are required, the COR may direct the submission of such reports and information through a specific IRS application, to be determined, or the entry of specific information into the application or system.

9. Subcontracts. The Contractor shall incorporate this clause in all subcontracts, subcontract task or delivery orders or other subcontract performance instrument where the subcontractor employees will require access, use or operation of IRS information technology systems.

(End of Clause)

**IR1052.239-9008 INFORMATION SYSTEMS AND INFORMATION SECURITY CONTROLS FOR CONTRACTING ACTIONS SUBJECT TO INTERNAL REVENUE MANUAL (IRM) 10.8.1 (MAY**

**2018)**

In performance of this contract, the contractor agrees to comply with the following requirements and assumes responsibility for compliance by its employees and subcontractors (and their employees):

(a) General. The contractor shall ensure IRS information and information systems are protected at all times. The contractor shall develop, implement, and maintain effective controls and methodologies in its business processes, physical environments, and human capital or personnel practices that meet or otherwise adhere to the security controls, requirements, and objectives described in applicable security control guidelines, and their respective contracts.

(b) IRM 10.8.1 Applicability. This contract action is subject to Internal Revenue Manual (IRM) Part 10.8.1– Information Technology (IT) Security, Policy and Guidance. The contractor shall adhere to the general guidance and specific security control standards or requirements contained in IRM 10.8.1. While the IRM 10.8.1 shall apply to the requirements to access systems, IRS Publication 4812, Contractor Security Controls, shall also govern. It will address the requirements related to physical and personnel security that must continue to be maintained at contractor sites.

(c) Based on Title III of the E-Government Act of 2002 (Public Law 107-347), also known as the Federal Information Security Management Act of 2002 (FISMA), and standards and guidelines developed by the National Institute of Standards and Technology (NIST), IRM 10.8.1 provides overall IT security control guidance for the IRS, and uniform policies and guidance to be used by each office, or business, operating, and functional unit within the IRS that uses IRS information systems to accomplish the IRS mission.

(d) Contractor Security Representative. The contractor shall assign and identify, in its offer, a Contractor Security Representative (CSR) and alternate CSR to all contracts requiring access to IRS information, information technology and systems, facilities, and/or assets. The CSR is the contractor's primary point for the Government on all security-related matters and the person responsible for ensuring the security of information and information systems in accordance with the terms and conditions of the contract and all applicable security controls. If required by the Contracting Officer's Representative, the contractor will be required to input data into a system, to be defined by the IRS, to describe the security controls being used to protect information.

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

(End of clause)

**IR1052.239-9009 INFORMATION SYSTEMS AND INFORMATION SECURITY CONTROLS FOR CONTRACTING ACTIONS SUBJECT TO IRS PUBLICATION 4812 (MAY 2018)**

In performance of this contract, the contractor agrees to comply with the following requirements and assumes responsibility for compliance by its employees and subcontractors (and their employees):

(a) General. The contractor shall ensure IRS information and information systems (those of the IRS and/or the contractor, as appropriate) are protected at all times. In order to do so, the contractor shall develop, implement, and maintain effective controls and methodologies in its business processes, physical environments, and human capital or personnel practices that meet or otherwise adhere to the security controls, requirements, and objectives described in applicable security control

guidelines, and their respective contracts.

(b) The contractor will be required to input data into a system, to be defined by the IRS, to describe the security controls being used to protect information. Publication (PUB) 4812 Applicability. This contracting action is subject to Publication 4812 – Contractor Security Controls. PUB 4812 is available at: <https://www.irs.gov/pub/irs-pdf/p4812.pdf>

The contractor shall adhere to the general guidance and specific security control standards or requirements contained in PUB 4812. By inclusion of this clause in the contract, PUB 4812 is incorporated into the contract and has the same force and effect as if included in the main body of the immediate contract.

Flowing down from Title III of the E-Government Act of 2002 (Public Law 107-347), also known as the Federal Information Security Management Act of 2002 (FISMA), and standards and guidelines developed by the National Institute of Standards and Technology (NIST), PUB 4812 identifies basic technical, operational, and management (TOM) security controls and standards required of under contracts for services in which contractor (or subcontractor) employees will either—

- Have access to, develop, operate, or maintain IRS information or information systems on behalf of the IRS (or provide related services) outside of IRS facilities or the direct control of the Service, and/or
- Have access to, compile, process, or store IRS SBU information on their own information systems/Information Technology (IT) assets or that of a subcontractor or third-party Service Provider, or when using their own information systems (or that of others) and on IT, or Electronic Information and Technology (EIT) (as defined in FAR Part 2) other than that owned or controlled by the IRS.

Unless the manual specifies otherwise, the IRS-specific requirements in PUB 4812 meet the standard for NIST Special Publication (SP) 800-53 – Federal Information Systems and Organizations (Revision 3 (AUG 2009)) (\*Errata as of May 1, 2010\*), and the security controls, requirements, and standards described therein are to be used in lieu of the common, at-large security control standards enumerated in NIST SP 800-53 (Rev. 3).

PUB 4812 also describes the framework and general processes for conducting contractor security reviews – performed by IT Cybersecurity—to monitor compliance and assess the effectiveness of security controls applicable to any given contracting action subject to PUB 4812. Upon completion of any IT Cybersecurity review, the contractor must submit a plan within fifteen (15) work days after notification of the results of the review to the CO, with a copy to the COR and IT Cybersecurity, that addresses the correction and mitigation of all identified weaknesses, to include a timeline for completion.

(c) Contractor Security Representative. The contractor shall assign and identify, upon award, a Contractor Security Representative (CSR) and alternate CSR to all contracts requiring access to Treasury/bureau information, information technology and systems, facilities, and/or assets. The CSR is the contractor’s primary point for the Government on all security-related matters and the person responsible for ensuring the security of information and information systems in accordance with the terms and conditions of the contract and all applicable security controls.

(d) Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails access to SBU information by a

subcontractor, at any tier, the substantially same FAR and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of clause)

### **IR1052.239-9010 – INFORMATION SYSTEM AND INFORMATION SECURITY CONTROL STANDARDS AND GUIDELINES APPLICABILITY (MAY 2018)**

As part of its information security program, IRS identifies security controls for the organization's information and information systems in the following two key standards and guiding documents:

- Internal Revenue Manual (IRM) 10.8.1 – Information Technology (IT) Security, Policy and Guidance, and
- Publication 4812 – Contractor Security Controls dated 12/2017.

While IRM 10.8.1 and PUB 4812 are both based on NIST SP 800-53 (Rev. 4), they apply to different operating environments—internal and external to the organization, respectively.

The contractor, by signing its offer, hereby asserts to the best of its knowledge and belief that the security control guideline(s) most suitable and applicable to the immediate contracting action, with due consideration to its proposed approach (and work environment) for fulfilling the Government's requirements and standards for applicability described herein, is as follows (check only one block):

IRM 10.8.1 only    PUB 4812 only    Both IRM 10.8.1 and PUB 4812

Unless the Contracting Officer (CO) determines, in consultation with Cybersecurity, that a different (or a second) security control standard or guideline is warranted, the security level selected/applied for by the contractor under IR1052.239-9016 shall stand. In the event the Government determines a different (or second) security control standard or guideline is warranted, the CO shall advise the contractor, in writing, of the Government determination, and reflect the correct/appropriate security control standard or guideline in the ensuing contract.

a. If PUB 4812 is selected (alone or in combination with IRM 10.8.1) as the most suitable security control guideline, the contractor must identify, as part of its proposal submissions (or its submissions under any modification to an existing contract incorporating this clause), the most suitable security control level within the following hierarchy of security control levels (from lowest or highest):

- Core (C) Security Controls (Abbreviated "C")
- Core (C) plus value greater than Simplified Acquisition Threshold (SAT) (Abbreviated "CSAT")
- Core (C) plus Networked Information Technology Infrastructure (NET) (Abbreviated "CNET")
- Core (C) plus Software Application Development/Maintenance (SOFT) (Abbreviated "CSOFT")

(See PUB 4812, Appendix C for guidance in selecting the security control level most suitable and appropriate to the immediate contracting action. If additional guidance is needed in selecting the security control level, contact the CO.)

b. The contractor, by signing its offer, hereby asserts to the best of its knowledge and belief that the security control level under PUB 4812 most suitable and applicable to the immediate contracting action, with due consideration to its proposed approach (and work environment) and standards for applicability described herein, is as follows (check only one):

C

CSAT

CNET

CSOFT

c. Unless the CO determines, in consultation with Cybersecurity, that a different (higher or lower) security control level is warranted for contracts subject to PUB 4812, the security level selected/applied for by the contractor will govern throughout the life of the contract. In the event the Government determines a different (higher or lower) security level is warranted, the CO will advise the contractor, in writing, of the Government determination. At the end of the contract, for all security levels, the contractor must provide a plan and document the implementation of this plan to ensure that all hard copy and electronic data is returned to the IRS, sanitized, or destroyed.

d. Failure by the contractor to check any block will result in the use of both guidelines (and for the PUB 4812 portion, use of the most stringent security control level (CSOFT)) until and unless the CO, in consultation with IT Cybersecurity, determines otherwise.

e. If required by the Contracting Officer's Representative (COR), the contractor will be required to input data into a system, to be defined by the IRS, to describe the security controls being used to protect information.

(End of provision)

#### **IR1052.242-9000 POST AWARD EVALUATION OF CONTRACTOR PERFORMANCE (MAY 2018)**

Interim and final evaluations of contractor performance will be prepared on this contract in accordance with FAR Subpart 42.15. The Assessing Official (e.g., Contracting Officer) will prepare a final performance evaluation at the time the work on the contract is completed. In addition to the final evaluation, interim evaluations will be prepared annually to coincide with the anniversary date of the contract. (\*\*If evaluations are conducted annually, modify the above sentence appropriately.)

The past performance evaluation process is a paperless process using Contractor Performance Assessment Reporting System (CPARS). CPARS is a web-based system that allows for electronic processing of the performance evaluation report. Once the report is processed, it is available in the Past Performance Information Retrieval System (PPIRS) for Government use in evaluation past performance as part of a source selection action.

Once the Contractor is registered in CPARS, they will receive an automatically-generated email with detailed login instructions. Further details, systems requirements, and training information for CPARS is available at <https://www.cpars.gov>. The CPARS User Manual, registration for On Line Training for Contractors, and a practice application may be found at this site as well.

Interim and final evaluations will be provided to the Contractor for their review and comment as soon as practicable after completion of the evaluation. Evaluations of contractor past performance will be posted to the relevant past performance database no more than 14 days after the information is provided to the contractor. On day 15, whether the contractor has responded or not, the evaluation automatically posts to PPIRS. If the Contractor elects not to provide comments, they should acknowledge receipt of the evaluation by indicating "No comment" and then sign and date the form. If the Contractor does not sign and submit the form within 14 days, it will automatically be returned to the Government.

Contractors who disagree with a government evaluation can request to meet with the Contracting Officer to discuss their scores and provide feedback or justification for their performance. No requirement exists for the government to meet with the contractor; however, if a contractor requests a meeting, the government may accept the request.

Any such meeting does not alter the requirement that an evaluation be posted to PPIRS within 14

days.

Several avenues still exist for the contractor to influence the review. First, the contractor may submit a comment after the 14-day period expires and the review has been posted to PPIRS. The contractor's late comments must be posted to PPIRS; however, the government's original report will still be available to all source selection officials. Although authorized, an agency is not required to modify its evaluation based upon a contractor's comments. Second, the contractor may appeal its review one level above the Contracting Officer to the Reviewing Official. Again, the appeal does not stop the 14-day reporting period and the original evaluation will be posted on PPIRS.

The following guidelines apply concerning the Contractor's use of the past performance evaluation:

- Protect the evaluation as "source selection information." After review, transmit the evaluation by completing and submitting the form through CPARS. If for some reason the Contractor is unable to view and/or submit the form through CPARS, contact the Contracting Officer for further instructions.
- Strictly control access to the evaluation within the Contractor's organization. Ensure the evaluation is never released to persons or entities outside of the Contractor's control.
- Prohibit the use of or reference to evaluation data for advertising, promotional material, pre-award surveys, responsibility determinations, production readiness reviews, or other similar purposes.
- A copy of the completed past performance evaluation will be available in CPARS for the Contractor's review and for Government use supporting source selection actions after it has been finalized.

(End of Clause)