Internal Revenue Service Acquisition Policy

FY 2019 edition

Version 1.1

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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
Summary of amendments

The following reflects the technical amendments made under this version of the subject edition, including those associated with Federal Acquisition Circular (FAC) 2005-100.

- General:
  - Updated, as applicable, existing hyperlinks and bookmarks
  - Corrected grammar, formatting and made other editorial changes

The following sections were amended to make significant revisions: 1007.402, 1009.105-1, 1042.1503-90; IR1052.224-9000; IR1052.224-9001; IR1052.239-9009; and IR1052.239-9010.

The following sections were amended to make minor revisions: 1004.2003; 1004.1303-90; 1017.207; 1024.9001; 1027.406-1; 1032.232-90; 1039.9001; 1042.1502; IR1052.204-9000; IR1052.204-9001; IR1052.232-9001; and IR1052.239-9007.
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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.


(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 appointment for Contracting Officer’s Representative

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:

(b) For all contract actions exceeding the Simplified Acquisition Threshold (SAT) including orders and Blanket Purchase Agreements (BPA). Contract actions, BPAs, 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.
1003.602 Exceptions.

Exceptions shall be prepared and submitted in accordance with 1001.7000(d).
PART 1004—ADMINISTRATIVE MATTERS

SUBPART 1004.1–CONTRACT EXECUTION

1004.103 Contract clause.

There are no procedures necessary and no requirements currently that meet FAR 52.204-1, Approval of Contract.

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 IRS FPDS–NG System Administrator is located in OS:PR:S:C.

(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 (PPS), 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.

(d) Content of Official Contract Files (OCF) shall be structured and maintained in accordance with 1004.802-70 and PGI 1004.8 Government Contract Files. The CO shall complete the contract file checklist and ensure that it is included in all contract files within Folders Management section of PPS for contract actions which exceed the SAT.

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

1004.1301-90 Policy.

The Office of Procurement will collaborate with the Human Capital Office (HCO) and Facilities Management and Security Services (FMSS) to evaluate the program effectiveness of the policies, which are related to non-IRS employees who need staff-like access and implement changes, as warranted. Reviews will occur on an as-needed basis, but no less than once every three years.

1004.1303-90 Contract Clause.
The CO shall ensure that contracts, orders, and agreements 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 (JUL 2019)
- IR1052.204-9001 Notification of Change in Contractor Personnel Employment Status, Assignment, or Standing (JUL 2019)

(b) If the Contractor employee’s tasks involve Federal Information Security Management Act of 2002 duties or have a significant information/information technology security role, the CO shall include the following clauses:

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

(c) The CO shall insert the following clause, if the contractor employee requires remote access to:

1. 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. 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 (JUL 2019)

**SUBPART 1004.20—PROHIBITION ON CONTRACTING FOR HARDWARE, SOFTWARE, AND SERVICES DEVELOPED OR PROVIDED BY KASPERSKY LAB**

1004.2003 Notification.

See APU 2019-01, Prohibition on Contracting for Hardware, Software, and Services Developed or Provided By Kaspersky Lab, for the full details on this FAR requirement. The Treasury Office of the Procurement Executive, in conjunction with the Treasury Office of the Chief Information Officer, has developed a Reporting Site for Covered Entities (e.g. Kaspersky products and services). The contracting officer shall be responsible for entering covered entities information into the site.

(b) The Procurement Analyst in the OS:PR:P:B has been designated as the point of contact to address permission access issues related to the Reporting Site for Covered Entities. The Directors, Operation Divisions ensure timely entry of information and use of the Reporting Site for Covered Entities.

**SUBPART 1004.70–SMALL BUSINESS REVIEW PROCEDURES**

1004.7003 General.
(b)(1) Requirements entered into the electronic small business review system (SBRS) as Full and Open (open-market unrestricted) will be automatically forwarded to the Procurement Center Representative (PCR) for approval, after the approval of the Small Business Specialist (SBS). See PGI 1004.70 Small Business Review Procedures, for the list of supplemental documentation needed for PCR Reviews.

(2) 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 CO/CS for revisions as necessary.

1004.7004 Small Business Review Requirements.

(a) See PGI 1004.70 Small Business Review Procedures.

(3) Review is not required for any action that is limited or set-aside for small business.

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

1004.7005 SBRS documentation requirements.

(a)(1) The CO shall enter requirements into the SBRS for processing within 3 workdays of receipt of a complete requisition package. Exceptions to this requirement are:

(i) Acquisitions for expert witnesses. Small business review for expert witness acquisitions can be approved by the Area Office SBS.

(ii) Area Office conducting open-market unrestricted actions. The Area Office SBS must forward the requirement to the National Headquarters Office SBS for review.

1004.7006 SBRS review time frames.

(d) The SBS has five (5) workdays to review the information entered in the SBRS and inform the CO of errors and/or omissions.

SUBPART 1004.71–REVIEW AND APPROVAL PROCEDURES

1004.7101 General Procedures.

(a) See PGI 1004.71 Review and Approval Procedures.

1004.7104 Contract Review Board review procedures.

1004.7104-1 General.

The IRS 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 Treasury Inspector General for Tax Administration (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; and 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.

(a) See PGI 1004.71 Review and Approval Procedures pre-award actions, allow eight working days for OS:PR:P:A review.

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.

SUBPART 1004.77–RECORDS MANAGEMENT

1004.7705 Contracting officer responsibilities.

(b) Operation Divisions must coordinate with the procurement records management representative (Information Resource Coordinator) located in OS:PR:P:B to ensure compliance with the creation of, working with, or otherwise handling of Federal records.
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 contractor’s publicity requests to OS:PR:P:B for review and approval prior to contractor release. See PGI 1005.3, Announcement of Contract Awards for procedures.

(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 and D&Fs 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 Competition Advocate Coordinator 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.
1007.402 Acquisition methods.

(c) The CO shall record capital leases as an asset and fund in accordance with the Office of Management and Budget (OMB) “Circular A-11, Part 7, Planning, Budgeting, Acquisition, and Management of Capital Assets” (Circular A-11);

(d) The CO shall adhere to the procedures and guidance outlined in PGI 1007.4, Planning, Acquiring, and Managing Equipment, Software, and Other Capital Assets, and Internal Revenue Manual (IRM) 1.35.6.10, Property and Equipment Capitalization.
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

(d) Individual and class exceptions shall be 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) Justifications 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

(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.

1009.108-4 Waiver
Waivers shall be prepared and submitted in accordance with 1001.7000(d).

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).
(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 1010– MARKET RESEARCH

SUBPART 1010.9000 – No-Cost Product Demonstrations or Testing under Bailment Agreements

1010.9000 Policy.

(a) Bailment agreements will not be used for an extended length of time to circumvent the procurement process and limit competition.
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).
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).
(c)(3) 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 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

1015.204 Contract Format

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

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 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 unreasonable 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).

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).

1017.207 Exercise of options.
   (c)(6) The CO is required to review all past performance information in CPARS no
more than 10 working days before exercising a contract option for contracts that exceed
the SAT.

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.

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<thead>
<tr>
<th>Assisted Acquisition</th>
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<tr>
<td><strong>Procurement Official</strong></td>
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<td>CPO</td>
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<td>SPE</td>
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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 shopping cart 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 Human Capital Office (HCO), and abide by their directions per IRM 10.23.2.
PART 1019—SMALL BUSINESS PROGRAMS
SUBPART 1019.2–POLICIES

1019.201 General Policy.
   (b) (1) The Bureau SBS is located in OS:PR:P.
   (2) IRS subcontracting goals are available at: https://portal.ds.irsnet.gov/sites/DCOSPprocurement/SitePages/SmallBusiness.aspx.
   (d) The SBS is delegated responsibility for all aspects of the Small Business Program within the OS:PR.

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).
1022.302 Liquidated Damages and Overtime Pay.

(a) 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. See PGI 1022.3, Contract Work Hours and Safety Standards Act.

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).

1022.406-9 Withholding from or suspension of contract payments.

(c)(4) Not applicable to the IRS and no procedures are required.

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 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 1023.2–ENERGY AND WATER EFFICIENCY AND RENEWABLE ENERGY

1023.204 Procurement exemptions.  
The designated Bureau EHS is located at IRS EHS professional.

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.  
(a) The IRS is required to implement a cost-effective sustainable acquisition programs to achieve the sustainability goals.

(b) The COs will utilize the below resources to effectively implement the following environmental objectives:

(1) Environmentally preferable products and services, including EPEAT-registered electronic products. A Home Page identifying environmentally preferable electronics is at: http://www.epeat.net


(7) Bio-based products are designated by the U.S. Department of Agriculture (USDA) in the Bio-Preferred program. Bio-based products are those designated by USDA pursuant to the Farm Security and Rural Investment Act, 7 USC 8102. This coverage is part of the Affirmative Procurement Program found at FAR 23.4. USDA maintains a Home Page with the list of designated items at: https://www.biopreferred.gov/BioPreferred/faces/catalog/Catalog.xhtml.

(c)(2) Directors, Operation Divisions shall ensure all applicable personnel, whose actions are affected by the E.O. 13693, complete the required training (FAC 018, Green Purchasing for Civilian Acquisition) and obtain documentation to support completion.

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

1023.7002 Procedures.

(a)(3)(ii) The CO shall allow 10 business days for IRS EHS review of the documents stated in (b)(1) and (c)(1).

(iii) If EHS professional states that submittals are required as part of the offeror’s response to the solicitation, the CO must identify the types of submittals in the RFQ/SOW/PWS/SOO.

(b)(1) The CO must submit a copy of the RFQ/SOW/PWS/SOO to EHS professionals for review and concurrence prior to publication in a solicitation.

(b)(1)(i)(B) The CO will verify EHS concerns have been addressed and approved by EHS personnel. If a solicitation review is requested by the EHS professional, the CO will submit the solicitation to the EHS professional and resolve any outstanding issues prior to publicizing it. The CO shall file the written concurrence in the contract file.

(c)(1) The CO shall submit a copy of the RFQ/SOW/PWS/SOO to EHS professionals for review and concurrence prior to publication in a solicitation.

(e) The CO shall provide EHS professionals at least 3 business days’ notice to attend pre-proposal conferences, industry days, post-award kick-off meetings/post-award orientations and any other similar events for all procurements.

(g) IRS EHS professionals are located under the Facilities Management and Security Services, Design & Strategic Campus Planning, Environment Safety & Health.
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:

- IR1052.224-9001 – Mandatory IRS Information Protection and Security Awareness (DEC 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).
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 ensure that the Government has unlimited rights consistent with Office of Management and Budget (OMB) 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

1032.201 Statutory authority.
The CO shall complete the D&F and submit in accordance with 1001.7000(d).

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 (MAY2018)

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 1st 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 (JUL 2019) 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:

<table>
<thead>
<tr>
<th>Position</th>
<th>Independent Reviewer</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO is below the Deputy Director level</td>
<td>Office Director and, if delegated, Deputy Director</td>
</tr>
<tr>
<td>CO is the Deputy Director</td>
<td>Office Director</td>
</tr>
<tr>
<td>CO is the Office Director</td>
<td>Director, OS:PR:P or designee</td>
</tr>
</tbody>
</table>

   (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.

      (2) 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 1035—RESEARCH AND DEVELOPMENT CONTRACTING

1035.014 Government property and title.

   (b) The CO shall complete the D&F and submit in accordance with 1001.7000(d)
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.
1037.104 Personal services contracts.
   (b)(1) Only OTPS is authorized to award personal services contracts in accordance with DTAP 1037.104(b)(1).

1037.112 Government use of Private Sector Temporaries.
The CO shall coordinate the acquisition of these services with the HCO. 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 1037.2 Advisory and Assistance Services.
   (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.

1037.7003 Contracting officer responsibility.
   (a) The CO shall submit a request for concurrence to proceed with the acquisition to TIGTA prior to issuance of the solicitation for audit or non-audit services from nonfederal auditors.
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 packages 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 Level2 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, and other contracting vehicles for services in which contractors (including subcontractors) 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 (JUL 2019)
- IR1052.239-9008 Information Systems and Information Security Controls for Contracting Actions Subject to Internal Revenue Manual (IRM)10.8.1 (DEC 2018)
- IR1052.239-9009 Information Systems and Information Security Controls for Contracting Actions Subject to IRS Publication 4812 (JUL 2019)
- IR1052.239-9010 Information System and Information Security Control Standards and Guidelines Applicability (JUL 2019)
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.

   (a) The CO shall adhere to the responsibilities outlined in PGI 1042.1, Contract Audit Services, upon receipt of contract audit report status.

1042.170-6 Responsibilities.
   (b)(3)(i) OS:PR:P:C shall track all outstanding actions concerning the recovery of disallowed costs quarterly and provide status quarterly.

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 1042.8 – DISALLOWANCE OF COSTS

1042.803 Disallowing costs after incurrence.
   (b)(3)(ii) The CO shall refer to the Branch Chief, OS:PR:P:C.

SUBPART 1042.12 NOVATION AND CHANGE-OF-NAMES 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 Policy.

1042.1502-90 Contract Clause
Insert the clause at IR1052.242-9000 Post Award Evaluation of Contractor Performance (MAY 2018).

**1042.1503-90 Procedures.**

The CO shall adhere to the procedures and guidance outlined in PGI 1042.15, Contractor Performance Information, for reporting and collecting past performance evaluations.
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.
1044.302 Requirements.

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

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) business 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 (Jul 2019)

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

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

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

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

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

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

- IRS account history for tax compliance (for initial eligibility, as well as periodic checks for continued compliance while actively working on IRS contracts);
- Selective Service registration compliance (for males born after 12/31/59);
• U.S. citizenship/lawful permanent residency compliance;
• Background investigation forms;
• Credit history;
• Federal Bureau of Investigation fingerprint results; and,
• Review of prior federal government background investigations.

In this regard, Contractor shall furnish the following electronic documents to Personnel Security (PS) at 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/subcontractor (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 PS and the COR.

Contract Duration:

a. Contractors (including subcontractors) whose duration of employment exceeds 180 days must meet the eligibility/suitability requirements for staff-like access and shall undergo a background investigation based on the assigned position risk designation as a condition of work under the Government contract/order/agreement.

b. If the duration of employment is less than 180 days, or access is infrequent (i.e. 2 -3 days per month), but the contractor requires staff-like access, the contractor (including subcontractor) employee must meet the eligibility requirements for staff-like access (federal tax compliance, Selective Service Registration, and US Citizenship or Lawful Permanent Residency), as well as an FBI Fingerprint result screening.

c. For contractor (including subcontractor) employees not requiring staff-like access to IT systems or SBU data, an IRS background investigation is not needed and will not be requested if a qualified escort, defined as an IRS employee or as a contractor who has been granted staff-like access, escorts a contractor at all times while the escorted contractor accesses IRS facilities, or vendor facilities where IRS IT systems hardware or SBU data is stored. As prescribed in IRM 10.23.2, escorting in lieu of staff-like access for IT systems and access to SBU data (escorted or unescorted) will not be allowed.

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

IRM 1.4.6 – Managers Security Handbook; IRM10.2.14 – Methods of Providing Protection; and, IRM 10.8.1 - Policy and Guidance.
Current Investigation Reciprocity: Individuals who possess a prior favorably adjudicated Government background investigation that meets the scope and criteria required for their position may be granted interim staff-like access approval upon verification of the prior investigation, receipt of all required contractor security forms, and favorable adjudication of IRS pre-screening eligibility/suitability checks. If their current investigation meets IRS established criteria for investigative reciprocity, individuals will be granted final staff-like access, and will not be required to undergo a new investigation beyond an approved pre-screening determination.

Flow down of clauses: The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails access to SBU information by a subcontractor, at any tier, the 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)

IR1052.204-9001 Notification of Change in Contractor Personnel Employment Status, Assignment, or Standing (Jul 2019)

The contractor shall via e-mail (CSM@irs.gov), notify the Contracting Officer (CO), Contracting Officer’s Representative (COR) and Personnel Security 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 staff-like access as determined by IRS Personnel Security; Separation, furlough or release from employment;

☐ Anticipated extended absence of more than 45 days; Change of legal name;

☐ Change to 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 Risk Assessment Checklist (RAC) or security documents as identified by Personnel Security.

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 staff-like access to when performing work under this contract/order;

☐ When applicable, contractor (including subcontractor) using contractor (or subcontractor) owned systems for work must ensure that their systems are updated to ensure employees no longer have continued staff-like access to IRS work, either for systems administration or processing functions; and

☐ Identification of any Government Furnished Property (GFP), Government Furnished Equipment (GFE), or Government Furnished Information (GFI) (to include Personal Identity Verification (PIV) credentials or badges) 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 Personnel Security. These documents (the RAC and security forms) are also available by email request to Personnel Security.

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

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

Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the 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)
IR1052.204-9002 IRS Specialized Information Technology (IT) Security Training (Role-Based) Requirements (Dec 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 staff-like 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 staff-like access without receiving interim or final staff-like 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 staff-like access to IRS SBU information, information systems, or assets that process or store IRS SBU information.

(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 Information Technology Cybersecurity, Security Service Management and the Internal Revenue Manual (IRM), the COR will review the list and confirm that the new employee(s) will serve in roles that entail significant responsibility for information/IT security and will determine that the training received prior to commencing work on the contract 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 use the Government system identified by Cybersecurity to annually complete specialized IT security training (role-based). The COR will track the courses, hours completed and the established due dates for each employee. Copies of completion certificates may be shared with the Contracting Officer upon request. Any courses taken outside of the Government systems must be pre-approved by the COR and certificates of completion provided in order to receive credit toward the required hours for an employee.

(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.

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

(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, subcontractors, 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 FAR9.104-5).

(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 returns 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.

(End of Provision)

**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.

(End of Provision)

**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.

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<th>Key Personnel</th>
<th>Title</th>
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(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 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 (Jul 2019)**

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
- Information Collected or Created from Surveys
- 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 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. 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.

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

5. General Conditions for Allowed Disclosure. Any SBU information, in any format, made available to or created by the contractor (including subcontractor)
personnel shall be treated as confidential information and shall be used only for the purposes of carrying out the requirements of this contract. Inspection by or disclosure to anyone other than 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.

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

7. 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.

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

- For email and text messaging, the contractor shall abide by IRM 10.8.1.4.17.2.2 “Electronic Mail (Email) Security”, IRM 10.5.1.6.8 “Email” plus all subsections, and IRM 10.8.2.2.1.18 “Contractor”; or Pub. 4812 section 28.3.1 “Electronic Mail (Email) Security,” as determined by the CO. Included are requirements on encryption, subject line content, and restrictions on personal email accounts.

- For alternate work sites, such as for teleworking, the contractor shall abide by IRM 10.8.1.4.11.16 “PE-17 Alternate Work Site” or Pub 4812 section 21.16 “PE-17 Alternate Work Site,” as determined by the CO. Included are requirements for incident reporting, encryption, and secure access.

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, and CSIRC. Contact the CSIRC through any of the following methods:

CSIRC Contacts: Telephone: 240.613.3606 E-mail to csirc@irs.gov

In addition, if the SBU information is or involves 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. Staff-Like 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 staff-like access (as well as all related output, deliverables, or secondary or incidental by-products, information or data generated by the contractor or others directly or indirectly from the source material), regardless of form or format, shall be completely purged from all data storage components of the contractor’s or subcontractor facilities and computer systems, and no SBU/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 have been purged, destroyed or returned.

12. Records Management.

A. Applicability

This language applies to all Contractors whose employees create, work with, or otherwise handle Federal records, as defined in Section B, regardless of the medium in which the record exists.

B. Definitions

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

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

C. Requirements

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

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

3. In accordance with 36 CFR 1222.32, Contractor shall maintain all records created for Government use or created in the course of performing the contract and/or delivered to, or under the legal control of the Government and must be managed in accordance with Federal law. Electronic records and associated metadata must be accompanied by sufficient technical documentation to permit understanding and use of the records and data.

4. IRS and its contractors are responsible for preventing the alienation or unauthorized destruction of records, including all forms of mutilation. Records may not be removed from the legal custody of IRS or destroyed except for in accordance with the provisions of the agency records schedules and with the written concurrence of the Contracting Officer. Willful and unlawful destruction, damage or alienation of Federal records is subject to the fines and penalties imposed by 18 U.S.C. 2701. In the event of any unlawful or accidental removal, defacing, alteration, or destruction of records, Contractor must report to [Agency]. The agency must report promptly to NARA in accordance with 36 CFR 1230.

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

6. The Contractor is required to obtain the Contracting Officer's approval prior to engaging in any contractual relationship (sub-contractor) in support of this contract requiring the disclosure of information, documentary material and/or records generated under, or relating to, contracts. The Contractor (and any sub-contractor) is required to abide by Government and [Agency] guidance for protecting sensitive, proprietary information, classified, and controlled unclassified information.

7. The Contractor shall only use Government IT equipment for purposes specifically tied to or authorized by the contract and in accordance with IRS policy.

8. The Contractor shall not create or maintain any records containing any non-public IRS information that are not specifically tied to or authorized by the contract.

9. The Contractor shall not retain, use, sell, or disseminate copies of any deliverable that contains information covered by the Privacy Act of 1974 or that which is generally protected from public disclosure by an exemption to the Freedom of Information Act.

10. IRS owns the rights to all data and records produced as part of this contract. All deliverables under the contract are the property of the U.S. Government for which IRS shall have unlimited rights to use, dispose of, or disclose such data contained therein as it determines to be in the public interest. Any Contractor rights in the data or deliverables must be identified as required by FAR 52.227-11 through FAR 52.227-20.

11. Training. All Contractor employees assigned to this contract who create, work with or otherwise handle records are required to take IRS-provided records management training. The Contractor is responsible for confirming training has been completed according to agency policies, including initial training and any annual or refresher training.

D. Flow down of requirements to subcontractors

1. The Contractor shall incorporate the substance of this language, its terms, and requirements including this paragraph, in all subcontracts under this [contract vehicle], and require written subcontractor acknowledgment of same.

2. Violation by a subcontractor of any provision set forth in this language will be attributed to the Contractor.

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 (Dec 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 their COR. 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). 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 staff-like 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) Staff-Like 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 staff-like 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:

<table>
<thead>
<tr>
<th>Facilities</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>KY2032</td>
<td>333 Scott St., Covington, KY 41001</td>
</tr>
<tr>
<td>KY3005</td>
<td>300 Madison Ave., Covington, KY 41011</td>
</tr>
</tbody>
</table>
Pipeline Processing Facilities

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

(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.

(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 staff-like access to IRS IT systems and facilities suspended, revoked or terminated (temporarily or permanently).

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

(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:

<table>
<thead>
<tr>
<th>CLIN</th>
<th>DESCRIPTION</th>
<th>ADVANCE PAYMENT AMOUNT</th>
</tr>
</thead>
</table>

(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) (Jul 2019)

(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 at ippgroup@stls.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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Payment and Invoice Questions

For payment and invoice questions, contact the Ancillary Systems at (304) 254-3372 or via e-mail at cfo.fm.ipp.customer.support@irs.gov.

(e) 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.

(f) 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
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
   602 Support Documentation
      602.1  602.2  602.3  602.4
   603 Support Services
      603.1  603.2  603.3

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
Chapter 4: Accessibility

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
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

302 Functional Performance Criteria

(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

402 Closed Functionality
Chapter 5: Software

__501 General

__501.1

__502 Interoperability with Assistive Technology

__502.1__502.2__502.3__502.4(A-G)
Chapter 7: Referenced Standards

701 General

702 Incorporation by Reference

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

302 Functional Performance Criteria

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

Chapter 5: Software
   501 General
       501.1
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 LeadAppraiserSM;

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. "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.

5. "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.

6. "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.

7. "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 (SCAMPI SM), ARC Class A on-site occurred within the 36 months immediately preceding the proposal due date.

8. "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.

9. "Software Capability Rating" means the CMMI® -SW or CMMI® -DEV Level achieved as a result of a SCAMPI SM, 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.

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

11. "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.

12. "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.

13. "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.

14. "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.

15. "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/cmmi/.

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.
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 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 staff-like 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 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. Staff-Like 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 Personnel Security, via email to CSM@irs.gov list of names of all applicable contractor and subcontractor employees and the IRS location(s) identified in the contract for which staff-like access is requested. Personnel Security will conduct an initial screening to determine eligibility and suitability for staff-like access in accordance with IRM 10.23.2, Contractor Investigations, and Department of the Treasury Security Manual (TD P) 15-71, Chapter II, Section 2. Contractor and subcontractor employees are not permitted to begin work on the order until approved for interim staff-like access (at a minimum).as defined in IRM10.23.2. This is 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 suitability determination and interim staff-like approval, 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 staff-like access to the Service’s IT systems.

3. Remote Staff-Like Access. If the contract authorizes staff-like 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 staff-like 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, and CSIRC. Contact the CSIRC through any of the following methods:

   Telephone: 240.613.3606
   E-mail to csirc@irs.gov

   o Information about unclassified cyber security incidents of a sensitive nature shall be transmitted using secure messaging or alternative forms of encryption.

   o 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 staff-like access, use or operation of IRS information technology systems.

10. 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 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)

IR1052.239-9008 Information Systems and Information Security Controls for Contracting Actions Subject to Internal Revenue Manual (IRM) 10.8.1 (Dec 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 IRM10.8.1. While the IRM 10.8.1 shall apply to the requirements to access systems, IRS Publication 4812, Contractor Security Controls, may also govern as addressed in another clause. 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 staff-like 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 staff-like 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 (Jul 2019)

Publication 4812 is a “layperson’s guide” to NIST SP 800-53 when staff-like access to IRS information or information systems under contracts for services on behalf of the IRS is outside of IRS controlled facilities or the direct control of the Service (as opposed to Internal Revenue Manual 10.8.1 - Information Technology (IT) Security, Policy and Guidance, which applies when contractors are accessing IRS information and information systems at Government controlled facilities).

The IRS Publication 4812 is a living document and updated annually to reflect changes from Executive Orders, OMB requirements, NIST updates, etc. The most current version located on the irs.gov website and is the version applicable at all times.

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):

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.

(a) 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 & Privacy 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
security controls and standards required of under contracts for services in which contractor (or subcontractor) employees will either—

- Have staff-like 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 staff-like 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 the latest version of the NIST Special Publication (SP) 800-53 – Federal Information Systems and Organizations, 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.

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.

(a) Contractor Security Representative. The contractor shall assign and identify, upon award, a Contractor Security Representative (CSR) and alternate CSR to all contracts requiring staff-like 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.

Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the substantially same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS. IRS Publication 4812 also applies to subcontractors.

(End of clause)

IR1052.239-9010 – Information System and Information Security Control Standards and Guidelines Applicability (Jul 2019)

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 & Privacy Controls.
While IRM 10.8.1 and PUB 4812 are both based on the latest version of NIST SP 800-53, 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 IR1052.239-9010 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):
   - Software Application Development or Maintenance (SOFT)
   - Networked Information Technology Infrastructure (NET)

(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):

- □ SOFT  □ NET

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 (Software) 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.

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

(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)