



Volume V – Price

**Stealth Solutions, Inc.
Response
to
Department of the Treasury
Internal Revenue Service (IRS)
Information Returns Modernization**

**2032H5-24-Q-00132
September 10, 2024**



Submitted By:
Stealth Solutions, Inc.
**SBA Certified 8(a) Program
Participant**
SAM UEI: RCMZNAHAZ7D9
GSA MAS Contract:
47QTCA22D0053
46191 Westlake Dr. #112
Sterling, VA 20165
Rahul Sundrani
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Volume V – Price

1 Cover Letter

Stealth Solutions, Inc. (Stealth) is excited to submit our proposal for IRS RFQ 2032H5-24-Q-00132, supporting the Information Returns Modernization (IR Mod) Program Integration. We have collaborated with our Subcontractor Golden Key Group (GKG) to form Team Stealth, which brings together a wealth of expertise to creatively and effectively meet the IRS's modernization needs. We are committed to delivering innovative solutions under the General Services Administration (GSA) Multiple Award Schedule (MAS) for IT Professional Services, ensuring the success of the IRS's mission is our top priority.

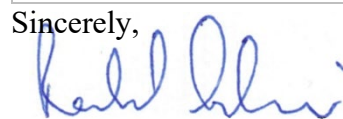
Stealth is a recognized leader in cybersecurity and IT management, and Golden Key Group's expertise in human capital and federal consulting to over 50 federal agencies, demonstrates its extensive capability to lead large-scale transformation efforts. Success in Human Resources and IT modernization positions us perfectly to contribute to the IRS's goals of transitioning to a cloud-based, scalable platform. Our partnership blends advanced program management, technical integration, and strategic advisory services to provide comprehensive support that will drive the IRS's modernization goals forward.

On the technical side, Team Stealth delivers cutting-edge, secure, cloud-based solutions. Our expertise in protecting complex federal systems and enhancing data security will complement GKG's focus on optimizing operational efficiency and managing human capital. We will ensure the IRS's modernization journey is secure, agile, and resilient.

This collaboration is designed to exceed expectations. It combines the strengths of both companies to meet the IRS's evolving demands. Our combined expertise will ensure a seamless transition to modernized, efficient systems aligned with the IRS's long-term goals.

| Information Request | Details |
|-------------------------------------|---|
| Prime Contractor, Name and Address | Stealth Solutions, Inc. 46191 Westlake Dr. #112 Sterling, VA. 20165 |
| SAM UEI | RCMZNAHAZ7D9 |
| Cage Code | 8CSF6 |
| GSA MAS Contract # | 47QTCA22D0053 |
| Authorized Company Point of Contact | Rahul Sundrani, President, (571) 230-5642, Rahul.Sundrani@stealth-us.com |
| IPP Point of Contact | Surabhi Agarwal, Accounting, (571) 274-6839, Surabhi.Agarwal@stealth-us.com |
| CPARS Point of Contact | Steve Lancaster, Director, (703) 966-2728, Steve.Lancaster@stealth-us.com |
| Contract Manager Point of Contact | Raj Shekhar, Vice President, (206) 495-7898, Raj.Shekhar@stealth-us.com |

Sincerely,



Rahul Sundrani
President - Stealth Solutions, Inc.

Tab A Price Quote

Stealth's total pricing for the base year and four option years, including discounts, is **\$15,858,018.29**. The table below provides a detailed breakdown of the year-over-year along with applicable discounts. The Attachment II Excel spreadsheet is provided as a separate file. A picture of the summary tab of the pricing template is provided here as well for convenience.

| Offeror's Name: | Team Stealth | | | | | |
|--------------------------------|----------------|----------------|-------|------|---------------|-------------------------|
| GSA Contract Number | 47QTCA22D0053 | | | | | |
| Contract Expiration Date | 2/21/2027 | | | | | |
| Period | Total Hours | Total Labor | Qty | Unit | Unit Price | GRAND TOTAL |
| Base (FFP) | 23,040 | 23,040 | 12.00 | MO | \$ 250,457.33 | \$ 3,005,487.94 |
| Option Period 1 (FFP) | 23,040 | 23,040 | 12.00 | MO | \$ 257,971.05 | \$ 3,095,652.57 |
| Option Period 2 (FFP) | 23,040 | 23,040 | 12.00 | MO | \$ 265,710.18 | \$ 3,188,522.15 |
| Option Period 3 (FFP) | 23,040 | 23,040 | 12.00 | MO | \$ 273,681.48 | \$ 3,284,177.82 |
| Option Period 4 (FFP) | 23,040 | 23,040 | 12.00 | MO | \$ 273,681.48 | \$ 3,284,177.82 |
| GRAND TOTAL | 115,200 | 115,200 | | | | \$ 15,858,018.29 |
| Period | Total Hours | Total Labor | Qty | MO | Unit Price | GRAND TOTAL |
| Transition out CLIN 4005 (FFP) | 5,760 | 5,760 | 3.00 | 3.00 | \$ 273,681.48 | \$ 821,044.45 |
| Period | Total Hours | Total Labor | Qty | MO | Unit Price | GRAND TOTAL |
| 6 Month Extension FAR 52.217-8 | 9,280 | 9,280 | 6.00 | 6.00 | \$ 228,022.07 | \$ 1,368,132.42 |

Evaluation of the options under FAR clause 52.217-8, Option to Extend Services (Nov 1999) will be accomplished by using 50% of the pricing offered for the 4th option period; this will not be added to the total price.

Pricing Assumptions

- Stealth's pricing is based on GSA MAS contract #47QTCA22D0053. Stealth GSA MAS Schedule can also be accessed from the GSA eLibrary at [GSA eLibrary Contractor Information](#).
- The services labor rate has a 3% increment year over year (YoY) to align with inflation in the .U.S.
- Stealth Solutions reserves the right to add additional labor categories outside the ones called out in the price quote.
- In case of not having a direct labor category match, the labor categories in the price quote are mapped to ones that are the closest match based on skill, role, and responsibilities.
- Rates are based on work being performed either at the contractor facility or remotely.
- Qty in the summary tab is considered as the number of months.

Tab B: Other

Clauses/Provisions

Stealth includes the Clauses/Provisions file on the following pages.

PART 4 PROVISIONS & CLAUSES

All provisions/clauses under the Offeror's awarded GSA Master Contract are hereby incorporated into this task order. Task order specific clauses/provisions are listed below.

Clauses incorporated by Reference:

52.203-18 Prohibition on Contracting with Entities that Require Certain Internal Confidentiality Agreements or Statements - Representation (January 2017)
52.204-2 Security Requirements (Mar 2021)
52.204-7 System for Award Management (Oct 2018)
52.204-9 Personal Identity Verification of Contractor Personnel (Jan 2011)
52.204-21 Basic Safeguarding of Covered Contractor Information Systems (Nov 2021)
52.204-23 Prohibition on Contracting for Hardware, Software, and Services Developed or Provided by Kaspersky Lab and Other Covered Entities (Dec 2023)
52.204-25 Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment (Nov 2021)
52.204-27 Prohibition on a ByteDance Covered Application (Jun 2023)
52.212-4 Contract Terms and Conditions-Commercial Products and Commercial Services (Nov 2023)
52.212-5 Contract Terms and Conditions Required to Implement Statutes of Executive Orders-Commercial Products and Commercial Services (May 2024)
52.222-50 Combating Trafficking in Persons (Nov 2021)
52.224-1 Privacy Act Notification (Apr 1984)
52.224-2 Privacy Act (Apr 1984)
52.224-3 Privacy Training (Jan 2017)
52.227-1 Authorization and Consent (Jun 2020)
52.229-3 Federal, State, and Local Taxes (Feb 2013)
52.232-39 Unenforceability of Unauthorized Obligations (Jun 2013)
52.232-40 Providing Accelerated Payments to Small Business Subcontractors (Nov 2021)
52.237-3 Continuity of Services (Jan 1991)
52.239-1 Privacy or Security Safeguards (Aug 1996)
DTAR 1052.224-70 Contract Publication (Oct 2018)

FAR 52.217-8 Option to Extend Services (NOV 1999)

The Government may require continued performance of any services within the limits and at the rates specified in the contract. These rates may be adjusted only as a result of revisions to prevailing labor rates provided by the Secretary of Labor. The option provision may be exercised more than once, but the total extension of performance hereunder shall not exceed 6 months. The Contracting Officer may exercise the option by written notice to the contractor within 10 days of contract expiration.

(End of clause)

FAR 52.217-9 Option to Extend the Term of the Contract (Mar 2000)

(a) The Government may extend the term of this contract by written notice to the Contractor within 10 days of contract expiration; provided that the Government gives the Contractor a preliminary written notice of its intent to extend at least 30 days before the contract expires. The preliminary notice does not commit the Government to an extension. (b) If the Government exercises this option, the extended contract shall be considered to include this option clause. (c) The total duration of this contract, including the exercise of any options under this clause, shall not exceed 60 months.

(End of clause)

52.219-14 Limitations on Subcontracting (Oct 2022)

(a) This clause does not apply to the unrestricted portion of a partial set-aside.
(b) *Definition.* “Similarly situated entity,” as used in this clause, means a first-tier subcontractor, including an independent contractor, that—

(1) Has the same small business program status as that which qualified the prime contractor for the award (e.g., for a small business set-aside contract, any small business concern, without regard to its socioeconomic status); and

(2) Is considered small for the size standard under the North American Industry Classification System (NAICS) code the prime contractor assigned to the subcontract.

(c) *Applicability.* This clause applies only to—

(1) Contracts that have been set aside for any of the small business concerns identified in 19.000(a)(3);

(2) Part or parts of a multiple-award contract that have been set aside for any of the small business concerns identified in 19.000(a)(3);

(3) Contracts that have been awarded on a sole-source basis in accordance with subparts 19.8, 19.13, 19.14, and 19.15;

(4) Orders expected to exceed the simplified acquisition threshold and that are—
(i) Set aside for small business concerns under multiple-award contracts, as described in 8.405-5 and 16.505(b)(2)(i)(F); or

(ii) Issued directly to small business concerns under multiple-award contracts as described in 19.504(c)(1)(ii);

(5) Orders, regardless of dollar value, that are—

(i) Set aside in accordance with subparts 19.8, 19.13, 19.14, or 19.15 under multiple-award contracts, as described in 8.405-5 and 16.505(b)(2)(i)(F); or

(ii) Issued directly to concerns that qualify for the programs described in subparts 19.8, 19.13, 19.14, or 19.15 under multiple-award contracts, as described in 19.504(c)(1)(ii); and

(6) Contracts using the HUBZone price evaluation preference to award to a HUBZone small business concern unless the concern waived the evaluation preference.

(d) *Independent contractors*. An independent contractor shall be considered a subcontractor. (e) *Limitations on subcontracting*. By submission of an offer and execution of a contract, the Contractor agrees that in performance of a contract assigned a North American Industry Classification System (NAICS) code for—

(1) Services (except construction), it will not pay more than 50 percent of the amount paid by

the Government for contract performance, excluding certain other direct costs and certain work performed outside the United States (see paragraph (e)(1)(i)), to subcontractors that are not

similarly situated entities. Any work that a similarly situated entity further subcontracts will count towards the prime contractor's 50 percent subcontract amount that cannot be exceeded. When a contract includes both services and supplies, the 50 percent limitation shall apply only to

the service portion of the contract. The following services may be excluded from the 50 percent limitation:

(i) Other direct costs, to the extent they are not the principal purpose of the acquisition and small business concerns do not provide the service. Examples include airline travel, work performed by a transportation or disposal entity under a contract assigned the environmental remediation NAICS code 562910), cloud computing services, or mass media purchases.

(ii) Work performed outside the United States on awards made pursuant to the Foreign Assistance Act of 1961, or work performed outside the United States required to be performed by a local contractor.

(2) Supplies (other than procurement from a nonmanufacturer of such supplies), it will not pay more than 50 percent of the amount paid by the Government for contract performance, excluding the cost of materials, to subcontractors that are not similarly situated entities. Any work that a similarly situated entity further subcontracts will count towards the prime contractor's 50 percent subcontract amount that cannot be exceeded. When a contract includes both supplies and services, the 50 percent limitation shall apply only to the supply portion of the contract;

(3) General construction, it will not pay more than 85 percent of the amount paid by the Government for contract performance, excluding the cost of materials, to subcontractors that are not similarly situated entities. Any work that a similarly situated entity further subcontracts will count towards the prime contractor's 85 percent subcontract amount that cannot be exceeded; or

(4) Construction by special trade contractors, it will not pay more than 75 percent of the amount paid by the Government for contract performance, excluding the cost of materials, to subcontractors that are not similarly situated entities. Any work that a similarly situated entity further subcontracts will count towards the prime contractor's 75 percent subcontract amount that cannot be exceeded.

(f) The Contractor shall comply with the limitations on subcontracting as follows:

(1) For contracts, in accordance with paragraphs (c)(1), (2), (3) and (6) of this clause

—

___ By the end of the base term of the contract and then by the end of each subsequent option period; or

___ By the end of the performance period for each order issued under the contract.

(2) For orders, in accordance with paragraphs (c)(4) and (5) of this clause, by the end of the performance period for the order.

(g) A joint venture agrees that, in the performance of the contract, the applicable percentage specified in paragraph (e) of this clause will be performed by the aggregate of the joint venture participants.

(End of clause)

IR1052.204-9000 Submission of Security Forms and Related Materials (Jun 2021)

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

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

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

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

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

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

- IRS account history for federal tax compliance (for initial eligibility, as well as periodic checks for continued compliance while actively working on IRS contracts);
- Selective Service registration compliance (for males born after 12/31/59); Contractors must provide proof of registration which can be obtained from the Selective Service website at www.sss.gov;
- U.S. citizenship/lawful permanent residency compliance; If foreign-born, contractors must provide proof of U.S. citizenship or Lawful Permanent Residency status by providing their Alien Registration Number ("A" Number);
- Background investigation forms;
- Credit history;
- Federal Bureau of Investigation fingerprint results; and,
- Review of prior federal government background investigations.

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

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

Contract Duration:

a. Contractor (including subcontractor) personnel whose duration of employment is 180 calendar days or more per year must meet the eligibility/suitability requirements for staff-like access and shall undergo a background investigation based on the assigned position risk designation as a condition of work under the Government contract/order/agreement.

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

c. For contractor (including subcontractor) personnel not requiring staff-like access to IRS facilities, IT systems, or SBU data, and only require infrequent access to IRS-owned or controlled facilities and/or equipment (e.g., a time and material maintenance contract that warrants access one or two days monthly), an IRS background investigation is not needed and will not be requested if a qualified escort, defined as an IRS employee or as a contractor who has been granted staff-like access, escorts a contractor at all times while the escorted contractor accesses IRS facilities, or vendor facilities where IRS IT systems hardware or SBU data is stored. As prescribed in IRM 10.23.2, escorting in lieu of staff-like access for IT systems and access to SBU data (escorted or unescorted) will not be allowed.

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

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

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

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

(End of Clause)

IR1052.204-9001 Notification of Change in Contractor Personnel Employment Status, Assignment, or Standing (Jun 2021)

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

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

When required by the COR, the contractor may be required to provide the information required by this clause to the IRS using the Risk Assessment Checklist (RAC) or security documents as identified by Personnel Security. The notice shall include the following minimum information:

- Name of contractor personnel;
- Nature of the change in status, assignment or standing (i.e., provide a brief non-personal, broad-based explanation);
- Affected contract/agreement/order number(s);
- Actual or anticipated date of departure or separation;
- When applicable, the name of the IRS facility or facilities this individual routinely works from or has staff-like access to when performing work under this contract/order;

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

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

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

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

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

(End of Clause)

IR1052.204-9002 IRS Specialized Information Technology (IT) Security Training (Role-Based) Requirements (JUN 2022)

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

(b) Identifying contractor/subcontractor with a role or responsibility for IT security is completed by the Contractor, and verified by the COR, by completing the Risk

Assessment Checklist (RAC). The roles listed in the RAC conform to those roles listed in the Internal Revenue Manual 10.8.1.2 that apply to contractor personnel. This process applies to new contractors/subcontractors, replacement personnel and for existing contractors/subcontractors whose roles change during their work on a contract. This includes, but is not limited to, having an approved elevated privilege to one or more IRS systems through the Business Entitlement Access Request System (BEARS).

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

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

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

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

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

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

(End of clause)

IR1052.224-9000 Safeguards Against Unauthorized Disclosure of Sensitive but Unclassified Information (NOV 2021)

1. Treasury Directive Publication 15-71 (TD P 15-71), Chapter III – Information Security, Section 24 –Sensitive But Unclassified Information defines SBU information as ‘any information, the loss, misuse, or unauthorized access to or modification of which could adversely affect the national interest or the conduct of Federal programs, or the privacy to which individuals are entitled under Section 552a of Title 5, United States Code (USC) (the Privacy Act) but which has not been specifically authorized under criteria established by an executive order or an act of Congress to be kept secret in the interest of national defense or foreign policy.’ SBU may be categorized in one or more of the following groups—

- Federal Tax Information (FTI), including any information on or related to a tax return
- Returns and Return Information
- Sensitive Law Enforcement Information
- Employee and Personnel Information
- Personally Identifiable Information (PII)
- Information Collected or Created from Surveys
- Other Protected Information

2. Tax return or tax return information disclosed to the contractor can be used only for a purpose and to the extent authorized herein, and willful disclosure of any such tax return or tax return information for a purpose and to the extent unauthorized for provision of appraisal services to assist with the valuation of conservation easements constitutes a felony, punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as five (5) years, or both, together with the costs of prosecution. Any such knowing or negligent unauthorized disclosure of tax return or tax return information may also result in an award of civil damages in an amount not less than \$1,000 plus costs with respect to each instance of unauthorized disclosure. These penalties are prescribed by the Internal Revenue Code, Sections 7213 and 7431; see also 26 CFR § 301.6103(n)-1.

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

10.8.1 and 10.23.2 provide comprehensive lists of all security, privacy, information protection and disclosure controls and guidance.

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

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

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

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

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

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

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

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

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

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

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

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

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

12. Disposition of SBU Information. All SBU information processed during the performance of this contract, or to which the contractor (or subcontractor) was given staff-like access (as well as all related output, deliverables, or secondary or incidental

by-products, information or data generated by the contractor or others directly or indirectly from the source material), regardless of form or format, shall be completely purged from all data storage components of the contractor's or subcontractor facilities and computer systems, and no SBU/Personally Identifiable Information (PII) information will be retained by the contractor either—

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

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

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

13. Records Management.

A. Applicability

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

B. Definitions

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

The term Federal record:

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

C. Requirements

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

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

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

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

Office that a suspected records loss has occurred. The agency must report promptly to NARA in accordance with 36 CFR 1230.

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

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

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

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

9. The Contractor shall not retain, use, sell, or disseminate copies of any deliverable that contains information covered by the Privacy Act of 1974, Internal Revenue Code section 6103 or that which is generally protected from public disclosure by an exemption to the Freedom of Information Act.

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

11. Training. All Contractor personnel assigned to this contract who create, work with or otherwise handle records are required to take IRS-provided records management

training. The Contractor is responsible for confirming training has been completed according to agency policies, including initial training and any annual or refresher training.

D. Flow down of requirements to subcontractors

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

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

3. Other Safeguards. [Insert any additional disclosure safeguards provided by the Program Office/COR or that the CO determines are necessary and in the best interest of the Government and not addressed elsewhere in the contract. If none are entered here, there are no other safeguards applicable to this contract action.]

(End of clause)

IR1052.224-9001 Mandatory IRS Security & Privacy Training for Information Systems, Information Protection and Facilities Physical Access (Nov 2022)

The Federal Information Security Modernization Act of 2014 (FISMA) requires each federal agency to provide periodic information security and privacy awareness training to all contractors/subcontractors involved in the management, use, or operation of Federal information and information systems. In addition, contractor/subcontractor personnel are subject to the Taxpayer Browsing Protection Act of 1997, which prohibits willful unauthorized inspection of returns and return information as defined in IRC 6103(b)(2) and details that any violation of the Act could result in civil and criminal penalties under IRC sections 7213, 7213A and 7431. Contractor/subcontractor personnel are subject to the Privacy Act of 1974 (5 U.S.C. 552a; Pub. L. No. 93-579), December 1974. Contractor/subcontractor personnel are bound by the Records Management by Federal Agencies (44 U.S.C. Chapter 31) regarding the care and retention of federal records.

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

i. Exception: Contractor personnel (including subcontractors) performing under IRS contracts with Nonprofit Agencies Employing People Who Are Blind or Severely

Disabled (as described in FAR Subpart 8.7) are exempted from the aforementioned briefing requirements, unless the contractor requests access to the training, or there is a compelling justification for requiring the training that is approved by the Contracting Officer (CO). An example of this would be in an instance where visually impaired personnel is assigned to perform systems development and has potential staff-like access to IRS information.

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

iii. Service Personnel: Inadvertent Sensitive Information Access Training

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

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

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

2. In combination these mandatory briefings are known as IRS Security Awareness Training (SAT). The topics covered are: Cybersecurity Awareness, Privacy Information Protection and Disclosure, Unauthorized Access to Taxpayer Data, Records Management, Inadvertent Sensitive Information Access, Insider Threat, and/or Facilities Physical Security. The completion of the assigned mandatory briefings constitutes the completion of the Security Orientation.

3. The SAT must be completed by contractor/subcontractor personnel within 5 business days of successful resolution of the suitability and eligibility for staff-like access as outlined in IR1052.204-9000 Submission of Security Forms and Related Materials and before being granted access to SBU data. The date listed on the memo provided by IRS Personnel Security shall be used as the commencement date.

i. [Note: To be authorized, all personnel must complete required training \(IRS annual and role-based privacy, information protection, and disclosure training requirements, Unauthorized Access \[UNAX\] awareness briefings, records management briefings, and all other specialized](#)

[privacy training\) and background investigations before given access to SBU data \(including PII and tax information\). \[OMB A-130\]](#)

4. Training completion process:

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

- i. Using Form 14616 signed and dated by the individual and authorized contractor management entity and returned to the COR. This option is used for new contractor/subcontractor personnel and any that do not have an IRS network account.
- ii. Using the IRS training system which is available to all contractors with IRS network accounts.

5. Annual Training. For contracts/orders/agreement exceeding one year in length, either on a multiyear or multiple year basis, the contractor must ensure that personnel complete assigned SAT mandatory briefings annually no later than October 31st of the current calendar year. The contractor must submit confirmation of completed annual SAT on all personnel unable to complete the briefings in the IRS training systems by submitting completed Form 14616 assigned to this contract/order/agreement, via email, to the COR, upon completion.

6. Contractor's failure to comply with IRS privacy and security policy (to include completion and certification of SAT requirements within the timeframe specified) may be subject to suspension, revocation, or termination (temporarily or permanently) of staff-like access to IRS IT systems and facilities.

7. Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the same Federal Acquisition Regulation (FAR) and local privacy and 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)

IR1052.239-9000 Section 508 Information, Documentation and Support (DEC 2019)

In accordance with 36 CFR, Appendix C to Part 1194, the [information and communication technology \(ICT\) \(ICT\)](#) products and product support services documentation furnished in performance of this contract shall be provided at no additional cost. The contractor shall provide information, documentation, and support relative to the supplies and services as described in the statement of work, performance work statement or statement of objectives (select one). The following technical standards and provisions have been determined to be applicable to this contract:

Chapter 6: Support Documentation and Services

- X__ 601 General
 - _X__ 601.1
- _X__ 602 Support Documentation
 - _X__ 602.1 _X__ 602.2 _X__ 602.3 _X__ 602.4
- _X__ 603 Support Services
 - _X__ 603.1 _X__ 603.2 _X__ 603.3

(End of clause)

IR1052.239-9002 Section 508 Services (JUN 2022)

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 [FAR 39.204 Exceptions](#).

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

___ Chapter 4: Hardware

- ___ 401 General
 - ___ 401.1
- ___ 402 Closed Functionality
 - ___ 402.1 ___ 402.2(1-6) ___ 402.3 ___ 402.4 ___ 402.5
- ___ 403 Biometrics
 - ___ 403.1
- ___ 404 Preservation of Information Provided for Accessibility
 - ___ 404.1
- ___ 405 Privacy
 - ___ 405.1
- ___ 406 Standard Connections
 - ___ 406.1
- ___ 407 Operable Parts
 - ___ 407.1 ___ 407.2 ___ 407.3 ___ 407.4 ___ 407.5 ___ 407.6 ___ 407.7 ___ 407.8
- ___ 408 Display Screens
 - ___ 408.1 ___ 408.2 ___ 408.3
- ___ 409 Status Indicators
 - ___ 409.1

- ☐ 410 Color Coding
 - ☐ 410.1
- ☐ 411 Audible Signals
 - ☐ 411.1
- ☐ 412 ICT with Two-Way Communication
 - ☐ 412.1 ☐ 412.2 ☐ 412.3 ☐ 412.4 ☐ 412.5 ☐ 412.6 ☐ 412.7
 - ☐ 412.8
- ☐ 413 Closed Caption Processing Technologies
 - ☐ 413.1
- ☐ 414 Audio Description Processing Technologies
 - ☐ 414.1
- ☐ 415 User Controls for Captions and Audio Descriptions
 - ☐ 415.1

☒ **Chapter 5: Software**

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

☒ **Chapter 7: Referenced Standards**

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

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

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

☒ **Chapter 3: Functional Performance Criteria**

- ☒ 301 General
 - ☒ 301.1
- ☒ 302 Functional Performance Criteria

☒ 302.1 ☒ 302.2 ☒ 302.3 ☒ 302.4 ☒ 302.5 ☒ 302.6
☒ 302.7 ☒ 302.8 ☒ 302.9

(End of clause)

IR1052.239-9003 Section 508 Accessibility of Information and Communication Technology (100% Compliance) (DEC 2019)

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
 - ☐ 412.8
- ☐ 413 Closed Caption Processing Technologies
 - ☐ 413.1
- ☐ 414 Audio Description Processing Technologies
 - ☐ 414.1
- ☐ 415 User Controls for Captions and Audio Descriptions
 - ☐ 415.1

☒ Chapter 5: Software

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

☒ Chapter 7: Referenced Standards

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

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

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

☒ Chapter 3: Functional Performance Criteria

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

End of clause)

IR1052.239-9007 Staff-Like Access, Use or Operation of IRS Information Technology (IT) Systems by Contractors (Jun 2022)

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

1. IRS Information Technology Security Policy and Guidance. All current and new IRS contractor (including subcontractor) personnel 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 Policy and Guidance, 10.8.2 IT Security Roles and Responsibilities, and IRS Publication 4812 Contractor Security & Privacy Controls.

Copies of IRM 10.8.1 and 10.8.2 are available at <http://www.irs.gov/irm/>. This requirement applies to contractors who are using contractor/subcontractor-managed systems, including laptop computers, workstations, servers, and other IT resources at contractor managed facilities. A copy of the most recent version 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 hco.ps.contractor.security.onboarding@irs.gov list of names of all applicable contractor and subcontractor personnel 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 personnel are not permitted to begin work on the contract or order until approved for interim staff-like access (at a minimum) as defined in IRM 10.23.2. This is consistent with IRS security and privacy 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, IRM 10.5.1 – Privacy Policy, and IRM 10.8.1 - Policy and Guidance. Upon notification of a favorable suitability determination and interim staff-like approval, the COR will complete a Business Entitlement Access Request System (BEARS), Automated Information System User Registration/Change Request, for each prime or subcontractor personnel and require an electronic signature from each such personnel indicating the contractor personnel 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 and privacy control standards in IRS Publication 4812, Contractor Security & Privacy Controls.

4. Contractor Acknowledgement. The contractor also acknowledges and agrees: (a) That personnel must comply with all laws, IRS system security rules and security policies, standards, and procedures, and (b) That any one of its personnel unsanctioned, negligent, or willful violation of the laws, system security rules, and security and privacy 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) personnel, 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, electronically, verbally or in hardcopy form, immediately upon discovery. All incidents related to IRS processing, information or information systems shall be reported immediately upon discovery to the CO, COR, and CSIRC. Contact the CSIRC through any of the following methods:

Telephone: 240-613-3606

E-mail to csirc@irs.gov

- Information about unclassified cyber security incidents of a sensitive nature shall be transmitted using secure messaging or alternative forms of encryption.
- If the incident involves the loss or theft of an IRS IT asset, e.g., computer, laptop, router, printer, removable media (CD/DVD, flash drive, floppy, etc.), or non-IRS IT asset (BYOD device), or a loss or theft of hardcopy records/documents containing SBU data, including PII and tax information, the contractor shall also report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at 800-366-4484.

6. Replacement Personnel. Contractor personnel who violate any conditions set forth in the clause are subject to removal from performance under the contract. The Government will provide notice to the Contractor of any contractor personnel no longer

eligible for performance under the contract. The Contractor shall provide the name of the proposed replacement personnel to the CO and COR within five (5) business days from receipt of notice. The Contractor shall ensure replacement personnel have similar or equal credentials to the personnel being replaced.

7. Monitoring Notification. IRS management retains the right to monitor both the content and the level of access of contractor personnel use of IRS IT systems. Contractor personnel 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 personnel 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 same Federal Acquisition Regulation (FAR) and local security, privacy, 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 (Jun 2021)

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

(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 and privacy controls, requirements, and objectives described in applicable security and privacy control guidelines, and their respective contracts.

(b) IRM 10.5.1 and 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, and IRM 10.5.1 – Privacy Policy. The contractor shall adhere to the general

guidance and specific security and privacy control standards or requirements contained in IRM 10.5.1 and IRM 10.8.1. While the IRM 10.8.1 shall apply to the requirements to access systems, and IRM 10.5.1 shall apply to access SBU data, IRS Publication 4812, Contractor Security & Privacy 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 the Federal Information Security Modernization Act of 2014 (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 and privacy of information and information systems in accordance with the terms and conditions of the contract and all applicable security controls.

(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 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 (Nov 2022)

Publication 4812 Contractor Security & Privacy is an IRS specific guide to NIST SP 800-53 Release 5 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 current version of Publication 4812 is located on the [irs.gov](https://www.irs.gov) website.

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

1. The contractor shall ensure IRS information and information systems (those of the IRS and/or the contractor, as appropriate) are protected at all times. 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 and privacy controls, requirements, and objectives described in applicable security and privacy control guidelines, and their respective contracts.

(a) Publication 4812 applicability. This contracting action is subject to Publication 4812 – Contractor Security & Privacy Controls. Publication 4812 is available at: Publication 4812 is available at: <https://www.irs.gov/pub/irs-pdf/p4812.pdf>

(b) The contractor shall adhere to the general guidance and specific security control standards or requirements contained in Publication 4812. By inclusion of this clause in the contract, the most recent version of Publication 4812 is incorporated into the contract and has the same force and effect as if included in the main body of the immediate contract.

2. Flowing down from the Federal Information Security Modernization Act of 2014 (FISMA) and standards and guidelines developed by the National Institute of Standards and Technology (NIST), Publication 4812 identifies basic Technical, Operational, and Management (TOM) security and privacy controls and standards required of under contracts for services in which contractor (or subcontractor) personnel will either—

(a) 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

(b) 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.

3. Unless the manual specifies otherwise, the IRS-specific requirements in Publication 4812 meet the standard from the latest version of the NIST Special Publication (SP) 800-53 Release 5 – Federal Information Systems and Organizations. The security and privacy controls, requirements, and standards described within the Publication 4812 are to be used in lieu of the common, at-large security and privacy control standards enumerated in the latest version of NIST SP 800-53 Release 5.

Publication 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 and privacy controls applicable to any given contracting action subject to Publication 4812.

1. 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 and privacy controls.

5. Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the same Federal Acquisition Regulation (FAR) and local security, privacy 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)

IR1052.242-9000 Post Award Evaluation of Contractor Performance (Jun 2020)

Interim and final evaluations of contractor performance will be prepared on this contract in accordance with FAR 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 the Contractor Performance Assessment Reporting System (CPARS). CPARS is a web-based system that allows for electronic processing of the performance evaluation report. The completed evaluation was previously available in the Past Performance Information Retrieval System (PPIRS), but since the General Services Administration officially retired PPIRS and merged it with CPARS, it created "a single system" that "provides one location and one account to perform functions such as creating and editing performance and integrity records, changes to administering users, running reports, generating performance records, and viewing/managing performance records.

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 Online 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)

DTAR 1052.201-70 Contracting Officer's Representative (COR) appointment and authority.

As prescribed in 1001.670-6, insert the following clause:

Contracting Officer's Representative (COR) Appointment and Authority (APR 2015)

(a) The COR is _____ [insert name, address and telephone number].

(b) Performance of work under this contract is subject to the technical direction of the COR identified above, or a representative designated in writing. The term "technical direction" includes, without limitation, direction to the contractor that directs or redirects the labor effort, shifts the work between work areas or locations, and/or fills in details and otherwise serves to ensure that tasks outlined in the work statement are accomplished satisfactorily.

(c) Technical direction must be within the scope of the contract specification(s)/work statement. The COR does not have authority to issue technical direction that:

(1) Constitutes a change of assignment or additional work outside the contract specification(s)/work statement;

(2) Constitutes a change as defined in the clause entitled "Changes";

(3) In any manner causes an increase or decrease in the contract price, or the time required for contract performance;

(4) Changes any of the terms, conditions, or specification(s)/work statement of the contract;

(5) Interferes with the contractor's right to perform under the terms and conditions of the contract; or

(6) Directs, supervises or otherwise controls the actions of the Contractor's employees.

(d) Technical direction may be oral or in writing. The COR must confirm oral direction in writing within five workdays, with a copy to the Contracting Officer.

(e) The Contractor shall proceed promptly with performance resulting from the technical direction issued by the COR. If, in the opinion of the Contractor, any direction of the COR or the designated representative falls within the limitations of (c) above, the Contractor shall immediately notify the Contracting Officer no later than the beginning of the next Government work day.

(f) Failure of the Contractor and the Contracting Officer to agree that technical direction is within the scope of the contract shall be subject to the terms of the clause entitled "Disputes."

(End of clause)

DTAR1052.210-70 CONTRACTOR PUBLICITY (APR 2015)

The Contractor, or any entity or representative acting on behalf of the Contractor, shall not refer to the supplies or services furnished pursuant to the provisions of this contract in any news release or commercial advertising, or in connection with any news release or commercial advertising, without first obtaining explicit written consent to do so from the Contracting Officer. Should any reference to such supplies or services appear in any news release or commercial advertising issued by or on behalf of the Contractor without the required consent, the Government shall consider institution of all remedies available under applicable law, including 31 U.S.C. 333, and this contract. Further, any violation of this clause may be considered as part of the evaluation of past performance.

(End of Clause)

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.

| Contractor Key Personnel | Title |
|---------------------------------|-----------------|
| TBD | Project Manager |

(End of Clause)

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

(a) Definitions. As used in this provision—

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

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

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

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

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

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

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

Stealth
Solutions, Inc. [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.

Stealth
Solutions, Inc. [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.

Rahul Sundrani, [insert PERSON(S) NAME AND CONTACT INFORMATION]

Rahul.Sundrani@stealth-us.com

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:

Stealth Solutions, [Insert OFFEROR NAME]

Inc.

Offeror Taxpayer Identification Number: 470983634 [Insert Offeror Taxpayer Identification Number]

Offeror Address: 46191 Westlake Dr. #112 Sterling, VA 20165 [Insert Offeror Address]

Name of Individual Executing Consent: Rahul Sundrani [Insert Name of Individual Executing Consent]

Title of Individual Executing Consent: President [Insert Title of Individual Executing Consent]

Signature:  Date: September 10, 2024

(End of Provision)

IR1052.239-9010 – Information System and Information Security Control Standards and Guidelines Applicability (NOV 2022)

As part of its information security program, IRS identifies security controls for the organization's information and information systems in the following three key standards and guiding documents:

- Internal Revenue Manual (IRM) 10.8.1 – Information Technology (IT) Security, Policy and Guidance,
- IRM 10.5.1 – Privacy Policy, and
- Publication 4812 – Contractor Security & Privacy Controls.

While IRM 10.8.1 and Publication 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 and privacy 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 ☒ Publication 4812 ☐ Both IRM 10.8.1 and Publication 4812

Unless IRS Cybersecurity, (Contractor Security Assessment - CSA) determines, through a notification to the Contractor by the CO, 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 IRS Cybersecurity (Contractor Security Assessment - CSA) 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 Publication 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):

(c) Software Application Development or Maintenance (SOFT)

(d) Networked Information Technology Infrastructure (NET)

(Refer to Publication 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 IRS Cybersecurity (Contractor Security Assessment - CSA).

b. The contractor, by signing its offer, hereby asserts to the best of its knowledge and belief that the security control level under Publication 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 IRS Cybersecurity (Contractor Security Assessment - CSA) determines that a different (higher or lower) security control level is warranted for contracts subject to the most recent version of Publication 4812, the security level selected/applied for by the contractor will govern throughout the life of the contract. In the event the IRS Cybersecurity (Contractor Security Assessment - CSA) 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 (for the Publication 4812 portion, use of the most stringent security control level (Software)) until and unless IRS Cybersecurity (Contractor Security Assessment - CSA), determines otherwise via notification to the Contractor by the CO.

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

for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.
(End of Provision)

52.203-2 Certificate of Independent Price Determination.

As prescribed in [3.103-1](#) , insert the following provision. If the solicitation is a Request for Quotations, the terms "Quotation" and "Quoter" may be substituted for "Offer" and "Offeror."

CERTIFICATE OF INDEPENDENT PRICE DETERMINATION (APR 1985)

(a) The offeror certifies that-

(1) The prices in this offer have been arrived at independently, without, for the purpose of restricting competition, any consultation, communication, or agreement with any other offeror or competitor relating to-

(i) Those prices;

(ii) The intention to submit an offer; or

(iii) The methods or factors used to calculate the prices offered.

(2) The prices in this offer have not been and will not be knowingly disclosed by the offeror, directly or indirectly, to any other offeror or competitor before bid opening (in the case of a sealed bid solicitation) or contract award (in the case of a negotiated solicitation) unless otherwise required by law; and

(3) No attempt has been made or will be made by the offeror to induce any other concern to submit or not to submit an offer for the purpose of restricting competition.

(b) Each signature on the offer is considered to be a certification by the signatory that the signatory-

(1) Is the person in the offeror's organization responsible for determining the prices being offered in this bid or proposal, and that the signatory has not participated and will not participate in any action contrary to paragraphs (a)(1) through (a)(3) of this provision; or

(2)

(i) Has been authorized, in writing, to act as agent for the following principals in certifying that those principals have not participated, and will not participate in any

Rahul Sundrani,
President

action contrary to paragraphs (a)(1) through (a)(3) of this provision President
[insert full name of person(s) in the offeror's organization responsible for determining the prices offered in this bid or proposal, and the title of his or her position in the offeror's organization];

(ii) As an authorized agent, does certify that the principals named in subdivision (b)(2)(i) of this provision have not participated, and will not participate, in any action contrary to paragraphs (a)(1) through (a)(3) of this provision; and

(iii) As an agent, has not personally participated, and will not participate, in any action contrary to paragraphs (a)(1) through (a)(3) of this provision.

(c) If the offeror deletes or modifies paragraph (a)(2) of this provision, the offeror must furnish with its offer a signed statement setting forth in detail the circumstances of the dis-closure.

(End of provision)

52.204-24 Representation Regarding Certain Telecommunications and Video Surveillance Services or Equipment (Nov 2021)

The Offeror shall not complete the representation at paragraph (d)(1) of this provision if the Offeror has represented that it "does not provide covered telecommunications equipment or services as a part of its offered products or services to the Government in the performance of any contract, subcontract, or other contractual instrument" in paragraph (c)(1) in the provision at [52.204-26](#), Covered Telecommunications Equipment or Services—Representation, or in paragraph (v)(2)(i) of the provision at [52.212-3](#), Offeror Representations and Certifications-Commercial Products or Commercial Services. The Offeror shall not complete the representation in paragraph (d)(2) of this provision if the Offeror has represented that it "does not use covered telecommunications equipment or services, or any equipment, system, or service that uses covered telecommunications equipment or services" in paragraph (c)(2) of the provision at [52.204-26](#), or in paragraph (v)(2)(ii) of the provision at [52.212-3](#).

(a) *Definitions.* As used in this provision—

Backhaul, covered telecommunications equipment or services, critical technology, interconnection arrangements, reasonable inquiry, roaming, and substantial or essential component have the meanings provided in the clause [52.204-25](#), Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment.

(b) *Prohibition.* (1) Section 889(a)(1)(A) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232) prohibits the head of an executive agency on or after August 13, 2019, from procuring or obtaining, or extending or renewing a contract to procure or obtain, any equipment, system, or

service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. Nothing in the prohibition shall be construed to—

(i) Prohibit the head of an executive agency from procuring with an entity to provide a service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or

(ii) Cover telecommunications equipment that cannot route or redirect user data traffic or cannot permit visibility into any user data or packets that such equipment transmits or otherwise handles.

(2) Section 889(a)(1)(B) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232) prohibits the head of an executive agency on or after August 13, 2020, from entering into a contract or extending or renewing a contract with an entity that uses any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. This prohibition applies to the use of covered telecommunications equipment or services, regardless of whether that use is in performance of work under a Federal contract. Nothing in the prohibition shall be construed to—

(i) Prohibit the head of an executive agency from procuring with an entity to provide a service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or

(ii) Cover telecommunications equipment that cannot route or redirect user data traffic or cannot permit visibility into any user data or packets that such equipment transmits or otherwise handles.

(c) *Procedures.* The Offeror shall review the list of excluded parties in the System for Award Management (SAM) (<https://www.sam.gov>) for entities excluded from receiving federal awards for "covered telecommunications equipment or services".

(d) *Representation.* The Offeror represents that—

(1) It ☐ will, ☒ will not provide covered telecommunications equipment or services to the Government in the performance of any contract, subcontract or other contractual instrument resulting from this solicitation. The Offeror shall provide the additional disclosure information required at paragraph (e)(1) of this section if the Offeror responds "will" in paragraph (d)(1) of this section; and

(2) After conducting a reasonable inquiry, for purposes of this representation, the Offeror represents that—

It ☐ does, ☒ does not use covered telecommunications equipment or services, or use any equipment, system, or service that uses covered telecommunications equipment or services. The Offeror shall provide the additional disclosure information required at paragraph (e)(2) of this section if the Offeror responds "does" in paragraph (d)(2) of this section.

(e) *Disclosures.*

(1) Disclosure for the representation in paragraph (d)(1) of this provision. If the Offeror has responded "will" in the representation in paragraph (d)(1) of this provision, the Offeror shall provide the following information as part of the offer:

(i) For covered equipment—

(A) The entity that produced the covered telecommunications equipment (include entity name, unique entity identifier, CAGE code, and whether the entity was the original equipment manufacturer (OEM) or a distributor, if known);

(B) A description of all covered telecommunications equipment offered (include brand; model number, such as OEM number, manufacturer part number, or wholesaler number; and item description, as applicable); and

(C) Explanation of the proposed use of covered telecommunications equipment and any factors relevant to determining if such use would be permissible under the prohibition in paragraph (b)(1) of this provision.

(ii) For covered services—

(A) If the service is related to item maintenance: A description of all covered telecommunications services offered (include on the item being maintained: Brand; model number, such as OEM number, manufacturer part number, or wholesaler number; and item description, as applicable); or

(B) If not associated with maintenance, the Product Service Code (PSC) of the service being provided; and explanation of the proposed use of covered telecommunications services and any factors relevant to determining if such use would be permissible under the prohibition in paragraph (b)(1) of this provision.

(2) Disclosure for the representation in paragraph (d)(2) of this provision. If the Offeror has responded "does" in the representation in paragraph (d)(2) of this provision, the Offeror shall provide the following information as part of the offer:

(i) For covered equipment—

(A) The entity that produced the covered telecommunications equipment (include entity name, unique entity identifier, CAGE code, and whether the entity was the OEM or a distributor, if known);

(B) A description of all covered telecommunications equipment offered (include brand; model number, such as OEM number, manufacturer part number, or wholesaler number; and item description, as applicable); and

(C) Explanation of the proposed use of covered telecommunications equipment and any factors relevant to determining if such use would be permissible under the prohibition in paragraph (b)(2) of this provision.

(ii) For covered services—

(A) If the service is related to item maintenance: A description of all covered telecommunications services offered (include on the item being maintained: Brand; model number, such as OEM number, manufacturer part number, or wholesaler number; and item description, as applicable); or

(B) If not associated with maintenance, the PSC of the service being provided; and explanation of the proposed use of covered telecommunications services and any factors relevant to determining if such use would be permissible under the prohibition in paragraph (b)(2) of this provision.

(End of provision)

52.204-26 Covered Telecommunications Equipment or Services-Representation (Oct 2020)

(a) *Definitions.* As used in this provision, "covered telecommunications equipment or services" and "reasonable inquiry" have the meaning provided in the clause [52.204-25](#), Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment.

(b) *Procedures.* The Offeror shall review the list of excluded parties in the System for Award Management (SAM) (<https://www.sam.gov>) for entities excluded from receiving federal awards for "covered telecommunications equipment or services".

(c) (1) *Representation.* The Offeror represents that it ☐ does, ☐ does not provide covered telecommunications equipment or services as a part of its offered products or services to the Government in the performance of any contract, subcontract, or other contractual instrument.

(2) After conducting a reasonable inquiry for purposes of this representation, the offeror represents that it ☐ does, ☐ does not use covered telecommunications

equipment or services, or any equipment, system, or service that uses covered telecommunications equipment or services.

(End of Provision)

52.209-11 Representation by Corporations Regarding Delinquent Tax Liability or a Felony Conviction under any Federal Law.

(a) As required by sections 744 and 745 of Division E of the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235), and similar provisions, if contained in subsequent appropriations acts, the Government will not enter into a contract with any corporation that—

(1) Has 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, where the awarding agency is aware of the unpaid tax liability, unless an agency has considered suspension or debarment of the corporation and made a determination that suspension or debarment is not necessary to protect the interests of the Government; or

(2) Was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, unless an agency has considered suspension or debarment of the corporation and made a determination that this action is not necessary to protect the interests of the Government.

(b) The Offeror represents that—

(1) It is ☐ is not ☒ a corporation that has 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; and

(2) It is ☐ is not ☒ a corporation that was convicted of a felony criminal violation under a Federal law within the preceding 24 months.

(End of provision)

52.212-3 Offeror Representations and Certifications—Commercial Products and Commercial Services (May 2024)

The Offeror shall complete only paragraph (b) of this provision if the Offeror has completed the annual representations and certification electronically in the System for Award Management (SAM) accessed

through <https://www.sam.gov>. If the Offeror has not completed the annual representations and certifications electronically, the Offeror shall complete only paragraphs (c) through (v) of this provision.

(a) *Definitions*. As used in this provision—

Covered telecommunications equipment or services has the meaning provided in the clause [52.204-25](#), Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment.

Economically disadvantaged women-owned small business (EDWOSB) concern means a small business concern that is at least 51 percent directly and unconditionally owned by, and the management and daily business operations of which are controlled by, one or more women who are citizens of the United States and who are economically disadvantaged in accordance with [13 CFR part 127](#), and the concern is certified by SBA or an approved third-party certifier in accordance with [13 CFR 127.300](#). It automatically qualifies as a women-owned small business eligible under the WOSB Program.

Forced or indentured child labor means all work or service—

(1) Exacted from any person under the age of 18 under the menace of any penalty for its nonperformance and for which the worker does not offer himself voluntarily; or

(2) Performed by any person under the age of 18 pursuant to a contract the enforcement of which can be accomplished by process or penalties.

Highest-level owner means the entity that owns or controls an immediate owner of the offeror, or that owns or controls one or more entities that control an immediate owner of the offeror. No entity owns or exercises control of the highest level owner.

Immediate owner means an entity, other than the offeror, that has direct control of the offeror. Indicators of control include, but are not limited to, one or more of the following: ownership or interlocking management, identity of interests among family members, shared facilities and equipment, and the common use of employees.

Inverted domestic corporation, means a foreign incorporated entity that meets the definition of an inverted domestic corporation under [6 U.S.C. 395](#)(b), applied in accordance with the rules and definitions of [6 U.S.C. 395](#)(c).

Manufactured end product means any end product in product and service codes (PSCs) 1000-9999, except—

- (1) PSC 5510, Lumber and Related Basic Wood Materials;
- (2) Product or Service Group (PSG) 87, Agricultural Supplies;
- (3) PSG 88, Live Animals;
- (4) PSG 89, Subsistence;

- (5) PSC 9410, Crude Grades of Plant Materials;
- (6) PSC 9430, Miscellaneous Crude Animal Products, Inedible;
- (7) PSC 9440, Miscellaneous Crude Agricultural and Forestry Products;
- (8) PSC 9610, Ores;
- (9) PSC 9620, Minerals, Natural and Synthetic; and
- (10) PSC 9630, Additive Metal Materials.

Place of manufacture means the place where an end product is assembled out of components, or otherwise made or processed from raw materials into the finished product that is to be provided to the Government. If a product is disassembled and reassembled, the place of reassembly is not the place of manufacture.

Predecessor means an entity that is replaced by a successor and includes any predecessors of the predecessor.

Reasonable inquiry has the meaning provided in the clause [52.204-25](#), Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment.

Restricted business operations means business operations in Sudan that include power production activities, mineral extraction activities, oil-related activities, or the production of military equipment, as those terms are defined in the Sudan Accountability and Divestment Act of 2007 (Pub. L. 110-174). Restricted business operations do not include business operations that the person (as that term is defined in Section 2 of the Sudan Accountability and Divestment Act of 2007) conducting the business can demonstrate—

- (1) Are conducted under contract directly and exclusively with the regional government of southern Sudan;
- (2) Are conducted pursuant to specific authorization from the Office of Foreign Assets Control in the Department of the Treasury, or are expressly exempted under Federal law from the requirement to be conducted under such authorization;
- (3) Consist of providing goods or services to marginalized populations of Sudan;
- (4) Consist of providing goods or services to an internationally recognized peacekeeping force or humanitarian organization;
- (5) Consist of providing goods or services that are used only to promote health or education; or
- (6) Have been voluntarily suspended."Sensitive technology"—

Sensitive technology—

(1) Means hardware, software, telecommunications equipment, or any other technology that is to be used specifically—

(i) To restrict the free flow of unbiased information in Iran; or

(ii) To disrupt, monitor, or otherwise restrict speech of the people of Iran; and

(2) Does not include information or informational materials the export of which the President does not have the authority to regulate or prohibit pursuant to section 203(b)(3) of the International Emergency Economic Powers Act (50 U.S.C. 1702(b)(3)).

Service-disabled veteran-owned small business (SDVOSB) concern means a small business concern—

(1)

(i) Not less than 51 percent of which is owned and controlled by one or more service-disabled veterans or, in the case of any publicly owned business, not less than 51 percent of the stock of which is owned by one or more service-disabled veterans; and

(ii) The management and daily business operations of which are controlled by one or more service-disabled veterans or, in the case of a service-disabled veteran with permanent and severe disability, the spouse or permanent caregiver of such veteran; or

(2) A small business concern eligible under the SDVOSB Program in accordance with 13 CFR part 128 (see subpart [19.14](#)).

(3) *Service-disabled veteran*, as used in this definition, means a veteran as defined in [38 U.S.C. 101\(2\)](#), with a disability that is service connected, as defined in [38 U.S.C. 101\(16\)](#), and who is registered in the Beneficiary Identification and Records Locator Subsystem, or successor system that is maintained by the Department of Veterans Affairs' Veterans Benefits Administration, as a service-disabled veteran.

Service-disabled veteran-owned small business (SDVOSB) concern eligible under the SDVOSB Program means an SDVOSB concern that—

(1) Effective January 1, 2024, is designated in the System for Award Management (SAM) as certified by the Small Business Administration (SBA) in accordance with 13 CFR 128.300; or

(2) Has represented that it is an SDVOSB concern in SAM and submitted a complete application for certification to SBA on or before December 31, 2023.

Service-disabled veteran-owned small business (SDVOSB) Program means a program that authorizes contracting officers to limit competition, including award on a sole-source basis, to SDVOSB concerns eligible under the SDVOSB Program.

Small business concern—

(1) Means a concern, including its affiliates, that is independently owned and operated, not dominant in its field of operation, and qualified as a small business under the criteria in [13 CFR part 121](#) and size standards in this solicitation.

(2) *Affiliates*, as used in this definition, means business concerns, one of whom directly or indirectly controls or has the power to control the others, or a third party or parties control or have the power to control the others. In determining whether affiliation exists, consideration is given to all appropriate factors including common ownership, common management, and contractual relationships. SBA determines affiliation based on the factors set forth at 13 CFR 121.103.

Small disadvantaged business concern, consistent with 13 CFR 124.1001, means a small business concern under the size standard applicable to the acquisition, that—

(1) Is at least 51 percent unconditionally and directly owned (as defined at 13 CFR 124.105) by—

(i) One or more socially disadvantaged (as defined at 13 CFR 124.103) and economically disadvantaged (as defined at 13 CFR 124.104) individuals who are citizens of the United States; and

(ii) Each individual claiming economic disadvantage has a net worth not exceeding the threshold at 13 CFR 124.104(c)(2) after taking into account the applicable exclusions set forth at 13 CFR 124.104(c)(2); and

(2) The management and daily business operations of which are controlled (as defined at 13 CFR 124.106) by individuals, who meet the criteria in paragraphs (1)(i) and (ii) of this definition.

Subsidiary means an entity in which more than 50 percent of the entity is owned—

(1) Directly by a parent corporation; or

(2) Through another subsidiary of a parent corporation

Successor means an entity that has replaced a predecessor by acquiring the assets and carrying out the affairs of the predecessor under a new name (often through acquisition or merger). The term "successor" does not include new offices/divisions of the same company or a company that only changes its name. The extent of the responsibility of the successor for the liabilities of the predecessor may vary, depending on State law and specific circumstances.

Veteran-owned small business concern means a small business concern—

(1) Not less than 51 percent of which is owned and controlled by one or more veterans (as defined at 38 U.S.C. 101(2)) or, in the case of any publicly owned business, not less than 51 percent of the stock of which is owned by one or more veterans; and

(2) The management and daily business operations of which are controlled by one or more veterans.

Women-owned business concern means a concern which is at least 51 percent owned by one or more women; or in the case of any publicly owned business, at least 51 percent of its stock is owned by one or more women; and whose management and daily business operations are controlled by one or more women

Women-owned small business concern means a small business concern—

(1) That is at least 51 percent owned by one or more women; or, in the case of any publicly owned business, at least 51 percent of the stock of which is owned by one or more women; and

(2) Whose management and daily business operations are controlled by one or more women.

Women-owned small business (WOSB) concern eligible under the WOSB Program (in accordance with [13 CFR part 127](#)), means a small business concern that is at least 51 percent directly and unconditionally owned by, and the management and daily business operations of which are controlled by, one or more women who are citizens of the United States, and the concern is certified by SBA or an approved third-party certifier in accordance with [13 CFR 127.300](#).

(b)

(1) *Annual Representations and Certifications*. Any changes provided by the Offeror in paragraph (b)(2) of this provision do not automatically change the representations and certifications in SAM.

(2) The offeror has completed the annual representations and certifications electronically in SAM accessed through <http://www.sam.gov>. After reviewing SAM information, the Offeror verifies by submission of this offer that the representations and certifications currently posted electronically at FAR [52.212-3](#), Offeror Representations and Certifications-Commercial Products and Commercial Services, have been entered or updated in the last 12 months, are current, accurate, complete, and applicable to this solicitation (including the business size standard(s) applicable to the NAICS code(s) referenced for this solicitation), at the time this offer is submitted and are incorporated in this offer by reference (see FAR [4.1201](#)), except for paragraphs ____.

[Offeror to identify the applicable paragraphs at (c) through (v) of this provision that the offeror has completed for the purposes of this solicitation only, if any.

These amended representation(s) and/or certification(s) are also incorporated in this offer and are current, accurate, and complete as of the date of this offer.

Any changes provided by the offeror are applicable to this solicitation only, and do not result in an update to the representations and certifications posted electronically on SAM.]

(c) Offerors must complete the following representations when the resulting contract is for supplies to be delivered or services to be performed in the United States or its outlying areas, or when the contracting officer has applied [part 19](#) in accordance with [19.000\(b\)\(1\)\(ii\)](#). Check all that apply.

(1) *Small business concern*. The offeror represents as part of its offer that—

(i) It ☒ is, ☐ is not a small business concern; or

(ii) It ☐ is, ☐ is not a small business joint venture that complies with the requirements of [13 CFR 121.103\(h\)](#) and [13 CFR 125.8\(a\)](#) and [\(b\)](#). [The offeror shall enter the name and unique entity identifier of each party to the joint venture: _____.]

(2) *Veteran-owned small business concern.* [Complete only if the offeror represented itself as a small business concern in paragraph (c)(1) of this provision.] The offeror represents as part of its offer that it ☐ is, ☒ is not a veteran-owned small business concern.

(3) *SDVOSB concern.* [Complete only if the offeror represented itself as a veteran-owned small business concern in paragraph (c)(2) of this provision.] The offeror represents that it ☐ is, ☒ is not an SDVOSB concern.

(4) *SDVOSB concern joint venture eligible under the SDVOSB Program.* The offeror represents that it ☐ is, ☐ is not an SDVOSB joint venture eligible under the SDVOSB Program that complies with the requirements of 13 CFR 128.402. [Complete only if the offeror represented itself as an SDVOSB concern in paragraph (c)(3) of this provision.] [The offeror shall enter the name and unique entity identifier of each party to the joint venture: _____.]

(5) *Small disadvantaged business concern.* [Complete only if the offeror represented itself as a small business concern in paragraph (c)(1) of this provision.] The offeror represents that it ☒ is, ☐ is not a small disadvantaged business concern as defined in [13 CFR 124.1001](#).

(6) *Women-owned small business concern.* [Complete only if the offeror represented itself as a small business concern in paragraph (c)(1) of this provision.] The offeror represents that it ☐ is, ☒ is not a women-owned small business concern.

(7) *WOSB joint venture eligible under the WOSB Program.* The offeror represents that it ☐ is, ☐ is not a joint venture that complies with the requirements of [13 CFR 127.506\(a\)](#) through [\(c\)](#). [The offeror shall enter the name and unique entity identifier of each party to the joint venture: _____.]

(8) *Economically disadvantaged women-owned small business (EDWOSB) joint venture.* The offeror represents that it ☐ is, ☐ is not a joint venture that complies with the requirements of [13 CFR 127.506\(a\)](#) through [\(c\)](#). [The offeror shall enter the name and unique entity identifier of each party to the joint venture: _____.]

Note to paragraphs (c)(9) and (10): Complete paragraphs (c)(9) and (10) only if this solicitation is expected to exceed the simplified acquisition threshold.

(9) *Women-owned business concern (other than small business concern).* [Complete only if the offeror is a women-owned business concern and did not represent itself as a small business concern in paragraph (c)(1) of this provision.] The offeror represents that it ☐ is a women-owned business concern.

(10) *Tie bid priority for labor surplus area concerns.* If this is an invitation for bid, small business offerors may identify the labor surplus areas in which costs to be incurred on account of

manufacturing or production (by offeror or first-tier subcontractors) amount to more than 50 percent of the contract price:_____

(11) *HUBZone small business concern.* [Complete only if the offeror represented itself as a small business concern in paragraph (c)(1) of this provision.] The offeror represents, as part of its offer, that—

(i) It ☐ is, ☒ is not a HUBZone small business concern listed, on the date of this representation, as having been certified by SBA as a HUBZone small business concern in the Dynamic Small Business Search and SAM, and will attempt to maintain an employment rate of HUBZone residents of 35 percent of its employees during performance of a HUBZone contract (see [13 CFR 126.200\(e\)\(1\)](#)); and

(ii) It ☐ is, ☐ is not a HUBZone joint venture that complies with the requirements of [13 CFR 126.616\(a\)](#) through [\(c\)](#). [The offeror shall enter the name and unique entity identifier of each party to the joint venture: _____.] Each HUBZone small business concern participating in the HUBZone joint venture shall provide representation of its HUBZone status.

(d) Representations required to implement provisions of Executive Order 11246-

(1) Previous contracts and compliance. The offeror represents that-

(i) It ☐ has, ☒ has not participated in a previous contract or subcontract subject to the Equal Opportunity clause of this solicitation; and

(ii) It ☐ has, ☒ has not filed all required compliance reports.

(2) *Affirmative Action Compliance.* The offeror represents that-

(i) It ☐ has developed and has on file, ☒ has not developed and does not have on file, at each establishment, affirmative action programs required by rules and regulations of the Secretary of Labor (41 CFR parts 60-1 and 60-2), or

(ii) It ☒ has not previously had contracts subject to the written affirmative action programs requirement of the rules and regulations of the Secretary of Labor.

(e) *Certification Regarding Payments to Influence Federal Transactions* (31 <http://uscode.house.gov/> U.S.C. 1352). (Applies only if the contract is expected to exceed \$150,000.) By submission of its offer, the offeror certifies to the best of its knowledge and belief that no Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress or an employee of a Member of Congress on his or her behalf in connection with the award of any resultant contract. If any registrants under the Lobbying Disclosure Act of 1995 have made a lobbying contact on behalf of the offeror with respect to this contract, the offeror shall complete and submit, with its offer, OMB Standard Form LLL, Disclosure of Lobbying Activities, to provide the name

of the registrants. The offeror need not report regularly employed officers or employees of the offeror to whom payments of reasonable compensation were made.

(f) *Buy American Certificate*. (Applies only if the clause at Federal Acquisition Regulation (FAR) [52.225-1](#), Buy American-Supplies, is included in this solicitation.)

(1)

(i) The Offeror certifies that each end product, except those listed in paragraph (f)(2) of this provision, is a domestic end product and that each domestic end product listed in paragraph (f)(3) of this provision contains a critical component.

(ii) The Offeror shall list as foreign end products those end products manufactured in the United States that do not qualify as domestic end products. For those foreign end products that do not consist wholly or predominantly of iron or steel or a combination of both, the Offeror shall also indicate whether these foreign end products exceed 55 percent domestic content, except for those that are COTS items. If the percentage of the domestic content is unknown, select "no".

(iii) The Offeror shall separately list the line item numbers of domestic end products that contain a critical component (see FAR 25.105).

(iv) The terms "commercially available off-the-shelf (COTS) item," "critical component," "domestic end product," "end product," "foreign end product," and "United States" are defined in the clause of this solicitation entitled "Buy American-Supplies."

(2) Foreign End Products:

| | |
|-------|-------|
| | |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

[List as necessary]

(3) Domestic end products containing a critical component:

Line Item No. ____

[List as necessary]

(4) The Government will evaluate offers in accordance with the policies and procedures of FAR [part 25](#).

(g)

(1) *Buy American-Free Trade Agreements-Israeli Trade Act Certificate*. (Applies only if the clause at FAR [52.225-3](#), Buy American-Free Trade Agreements-Israeli Trade Act, is included in this solicitation.)

(i)

(A) The Offeror certifies that each end product, except those listed in paragraph (g)(1)(ii) or (iii) of this provision, is a domestic end product and that each domestic end product listed in paragraph (g)(1)(iv) of this provision contains a critical component.

(B) The terms "Bahraini, Moroccan, Omani, Panamanian, or Peruvian end product," "commercially available off-the-shelf (COTS) item," "critical component," "domestic end product," "end product," "foreign end product," "Free Trade Agreement country," "Free Trade Agreement country end product," "Israeli end product," and "United States" are defined in the clause of this solicitation entitled "Buy American-Free Trade Agreements-Israeli Trade Act."

(ii) The Offeror certifies that the following supplies are Free Trade Agreement country end products (other than Bahraini, Moroccan, Omani, Panamanian, or Peruvian end products) or Israeli end products as defined in the clause of this solicitation entitled "Buy American-Free Trade Agreements-Israeli Trade Act."

Free Trade Agreement Country End Products (Other than Bahraini, Moroccan, Omani, Panamanian, or Peruvian End Products) or *Israeli End Products*:

| Line Item No. | Country of Origin |
|---------------|-------------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

[List as necessary]

(iii) The Offeror shall list those supplies that are foreign end products (other than those listed in paragraph (g)(1)(ii) of this provision) as defined in the clause of this solicitation entitled "Buy American-Free Trade Agreements-Israeli Trade Act." The Offeror shall list as other foreign end

products those end products manufactured in the United States that do not qualify as domestic end products. For those foreign end products that do not consist wholly or predominantly of iron or steel or a combination of both, the Offeror shall also indicate whether these foreign end products exceed 55 percent domestic content, except for those that are COTS items. If the percentage of the domestic content is unknown, select “no”.

Other Foreign End Products:

| Line Item No. | Country of Origin | Exceeds 55% domestic content (yes/no) |
|---------------|-------------------|---------------------------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

[List as necessary]

(iv) The Offeror shall list the line item numbers of domestic end products that contain a critical component (see FAR [25.105](#)).

Line Item No. ____

[List as necessary]

(v) The Government will evaluate *offers* in accordance with the policies and procedures of FAR [part 25](#).

(2) Buy American-Free Trade Agreements-Israeli Trade Act Certificate, Alternate II.

If Alternate II to the clause at FAR [52.225-3](#) is included in this solicitation, substitute the following paragraph (g)(1)(ii) for paragraph (g)(1)(ii) of the basic provision:

(g)(1)(ii) The offeror certifies that the following supplies are Israeli end products as defined in the clause of this solicitation entitled “Buy American—Free Trade Agreements—Israeli Trade Act”:

Israeli End Products:

Line Item No.

Line Item No.

[List as necessary]

(3) Buy American-Free Trade Agreements-Israeli Trade Act Certificate, Alternate III.

If Alternate III to the clause at [52.225-3](#) is included in this solicitation, substitute the following paragraphs (g)(1)(i)(B) and (g)(1)(ii) for paragraphs (g)(1)(i)(B) and (g)(1)(ii) of the basic provision:

(g)(1)(i)(B) The terms “Korean end product”, “commercially available off-the-shelf (COTS) item,” “critical component,” “domestic end product,” “end product,” “foreign end product,” “Free Trade Agreement country,” “Free Trade Agreement country end product,” “Israeli end product,” and “United States” are defined in the clause of this solicitation entitled “Buy American—Free Trade Agreements—Israeli Trade Act.”

(g)(1)(ii) The Offeror certifies that the following supplies are Korean end products or Israeli end products as defined in the clause of this solicitation entitled “Buy American—Free Trade Agreements—Israeli Trade Act”:

Korean End Products or Israeli End Products:

| Line Item No. | Country of Origin |
|---------------|-------------------|
| <hr/> | <hr/> |
| <hr/> | <hr/> |
| <hr/> | <hr/> |

[List as necessary]

(4) Trade Agreements Certificate. (Applies only if the clause at FAR [52.225-5](#), Trade Agreements, is included in this solicitation.)

(i) The offeror certifies that each end product, except those listed in paragraph (g)(4)(ii) of this provision, is a U.S.-made or designated country end product, as defined in the clause of this solicitation entitled "Trade Agreements."

(ii) The offeror shall list as other end products those end products that are not U.S.-made or designated country end products.

Other End Products:

| Line Item No. | Country of Origin |
|---------------|-------------------|
| <hr/> | <hr/> |
| <hr/> | <hr/> |
| <hr/> | <hr/> |

[List as necessary]

(iii) The Government will evaluate offers in accordance with the policies and procedures of FAR [part 25](#). For line items covered by the WTO GPA, the Government will evaluate offers of U.S.-made or designated country end products without regard to the restrictions of the Buy American statute. The Government will consider for award only offers of U.S.-made or designated country end products unless the Contracting Officer determines that there are no offers for such products or that the offers for such products are insufficient to fulfill the requirements of the solicitation.

(h) *Certification Regarding Responsibility Matters (Executive Order 12689)*. (Applies only if the contract value is expected to exceed the simplified acquisition threshold.) The offeror certifies, to the best of its knowledge and belief, that the offeror and/or any of its principals—

(1) ☐ Are, ☒ are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal agency;

(2) ☐ Have, ☒ have not, within a three-year period preceding this offer, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a Federal, state or local government contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, violating Federal criminal tax laws, or receiving stolen property;

(3) ☐ Are, ☒ are not presently indicted for, or otherwise criminally or civilly charged by a Government entity with, commission of any of these offenses enumerated in paragraph (h)(2) of this clause; and

(4) ☐ Have, ☒ have not, within a three-year period preceding this offer, been notified of any delinquent Federal taxes in an amount that exceeds the threshold at [9.104-5\(a\)\(2\)](#) for which the liability remains unsatisfied.

(i) Taxes are considered delinquent if both of the following criteria apply:

(A) *The tax liability is finally determined.* The liability is finally determined if it has been assessed. A liability is not finally determined if there is a pending administrative or judicial challenge. In the case of a judicial challenge to the liability, the liability is not finally determined until all judicial appeal rights have been exhausted.

(B) *The taxpayer is delinquent in making payment.* A taxpayer is delinquent if the taxpayer has failed to pay the tax liability when full payment was due and required. A taxpayer is not delinquent in cases where enforced collection action is precluded.

(ii) *Examples.*

(A) The taxpayer has received a statutory notice of deficiency, under I.R.C. §6212, which entitles the taxpayer to seek Tax Court review of a proposed tax deficiency. This is not a delinquent tax because it is not a final tax liability. Should the taxpayer seek Tax Court review, this will not be a final tax liability until the taxpayer has exercised all judicial appeal rights.

(B) The IRS has filed a notice of Federal tax lien with respect to an assessed tax liability, and the taxpayer has been issued a notice under I.R.C. §6320 entitling the taxpayer to request a hearing with the IRS Office of Appeals contesting the lien filing, and to further appeal to the Tax Court if the IRS determines to sustain the lien filing. In the course of the hearing, the taxpayer is entitled to contest the underlying tax liability because the taxpayer has had no prior opportunity to contest the liability. This is not a delinquent tax because it is not a final tax liability. Should the taxpayer seek tax court review, this will not be a final tax liability until the taxpayer has exercised all judicial appeal rights.

(C) The taxpayer has entered into an installment agreement pursuant to I.R.C. §6159. The taxpayer is making timely payments and is in full compliance with the agreement terms. The taxpayer is not delinquent because the taxpayer is not currently required to make full payment.

(D) The taxpayer has filed for bankruptcy protection. The taxpayer is not delinquent because enforced collection action is stayed under 11 U.S.C. §362 (the Bankruptcy Code).

(i) *Certification Regarding Knowledge of Child Labor for Listed End Products (Executive Order 13126).* [The Contracting Officer must list in paragraph (i)(1) any end products being acquired under this solicitation that are included in the List of Products Requiring Contractor Certification as to Forced or Indentured Child Labor, unless excluded at [22.1503\(b\)](#).]

(1) *Listed end products.*

| Listed End Product | Listed Countries of Origin |
|--------------------|----------------------------|
| <hr/> | <hr/> |
| <hr/> | <hr/> |

(2) *Certification. [If the Contracting Officer has identified end products and countries of origin in paragraph (i)(1) of this provision, then the offeror must certify to either (i)(2)(i) or (i)(2)(ii) by checking the appropriate block.]*

☒ (i) *The offeror will not supply any end product listed in paragraph (i)(1) of this provision that was mined, produced, or manufactured in the corresponding country as listed for that product.*

☐ (ii) *The offeror may supply an end product listed in paragraph (i)(1) of this provision that was mined, produced, or manufactured in the corresponding country as listed for that product. The offeror certifies that it has made a good faith effort to determine whether forced or indentured child labor was used to mine, produce, or manufacture any such end product furnished under this contract. On the basis of those efforts, the offeror certifies that it is not aware of any such use of child labor.*

(j) *Place of manufacture.* (Does not apply unless the solicitation is predominantly for the acquisition of manufactured end products.) For statistical purposes only, the offeror shall indicate whether the place of manufacture of the end products it expects to provide in response to this solicitation is predominantly-

(1) ☒ In the United States (Check this box if the total anticipated price of offered end products manufactured in the United States exceeds the total anticipated price of offered end products manufactured outside the United States); or

(2) ☐ Outside the United States.

(k) *Certificates regarding exemptions from the application of the Service Contract Labor Standards* (Certification by the offeror as to its compliance with respect to the contract also constitutes its certification as to compliance by its subcontractor if it subcontracts out the exempt services.) *[The contracting officer is to check a box to indicate if paragraph (k)(1) or (k)(2) applies.]*

☐ (1) *Maintenance, calibration, or repair of certain equipment as described in FAR [22.1003-4\(c\)\(1\)](#).* The offeror ☐ does ☐ does not certify that—

(i) The items of equipment to be serviced under this contract are used regularly for other than Governmental purposes and are sold or traded by the offeror (or subcontractor in the case of an

exempt subcontract) in substantial quantities to the general public in the course of normal business operations;

(ii) The services will be furnished at prices which are, or are based on, established catalog or market prices (see FAR [22.1003-4](#)(c)(2)(ii)) for the maintenance, calibration, or repair of such equipment; and

(iii) The compensation (wage and fringe benefits) plan for all service employees performing work under the contract will be the same as that used for these employees and equivalent employees servicing the same equipment of commercial customers.

☐ (2) *Certain services as described in FAR [22.1003-4](#)(d)(1).* The offeror ☐ does ☐ does not certify that-

(i) The services under the contract are offered and sold regularly to non-Governmental customers, and are provided by the offeror (or subcontractor in the case of an exempt subcontract) to the general public in substantial quantities in the course of normal business operations;

(ii) The contract services will be furnished at prices that are, or are based on, established catalog or market prices (see FAR [22.1003-4](#)(d)(2)(iii));

(iii) Each service employee who will perform the services under the contract will spend only a small portion of his or her time (a monthly average of less than 20 percent of the available hours on an annualized basis, or less than 20 percent of available hours during the contract period if the contract period is less than a month) servicing the Government contract; and

(iv) The compensation (wage and fringe benefits) plan for all service employees performing work under the contract is the same as that used for these employees and equivalent employees servicing commercial customers.

(3) If paragraph (k)(1) or (k)(2) of this clause applies—

(i) If the offeror does not certify to the conditions in paragraph (k)(1) or (k)(2) and the Contracting Officer did not attach a Service Contract Labor Standards wage determination to the solicitation, the offeror shall notify the Contracting Officer as soon as possible; and

(ii) The Contracting Officer may not make an award to the offeror if the offeror fails to execute the certification in paragraph (k)(1) or (k)(2) of this clause or to contact the Contracting Officer as required in paragraph (k)(3)(i) of this clause.

(l) *Taxpayer Identification Number (TIN)* ([26 U.S.C. 6109](#), [31 U.S.C. 7701](#)). (Not applicable if the offeror is required to provide this information to the SAM to be eligible for award.)

(1) All offerors must submit the information required in paragraphs (l)(3) through (l)(5) of this provision to comply with debt collection requirements of [31 U.S.C. 7701\(c\)](#) and [3325\(d\)](#), reporting requirements of [26 U.S.C. 6041](#), [6041A](#), and [6050M](#), and implementing regulations issued by the Internal Revenue Service (IRS).

(2) The TIN may be used by the Government to collect and report on any delinquent amounts arising out of the offeror's relationship with the Government ([31 U.S.C. 7701\(c\)\(3\)](#)). If the resulting contract is subject to the payment reporting requirements described in FAR [4.904](#), the TIN provided hereunder may be matched with IRS records to verify the accuracy of the offeror's TIN.

(3) *Taxpayer Identification Number (TIN).*

☒ TIN: 470983634.

☐ TIN has been applied for.

☐ TIN is not required because:

☐ Offeror is a nonresident alien, foreign corporation, or foreign partnership that does not have income effectively connected with the conduct of a trade or business in the United States and does not have an office or place of business or a fiscal paying agent in the United States;

☐ Offeror is an agency or instrumentality of a foreign government;

☐ Offeror is an agency or instrumentality of the Federal Government.

(4) *Type of organization.*

☐ Sole proprietorship;

☐ Partnership;

☒ Corporate entity (not tax-exempt);

☐ Corporate entity (tax-exempt);

☐ Government entity (Federal, State, or local);

☐ Foreign government;

☐ International organization per 26 CFR1.6049-4;

☐ Other _____.

(5) *Common parent.*

☒ Offeror is not owned or controlled by a common parent;

☐ Name and TIN of common parent:

Name _____.

TIN _____.

(m) *Restricted business operations in Sudan*. By submission of its offer, the offeror certifies that the offeror does not conduct any restricted business operations in Sudan.

(n) Prohibition on Contracting with Inverted Domestic Corporations.

(1) Government agencies are not permitted to use appropriated (or otherwise made available) funds for contracts with either an inverted domestic corporation, or a subsidiary of an inverted domestic corporation, unless the exception at [9.108-2\(b\)](#) applies or the requirement is waived in accordance with the procedures at [9.108-4](#).

(2) *Representation*. The Offeror represents that–

(i) It ☐ is, ☐ is not an inverted domestic corporation; and

(ii) It ☐ is, ☐ is not a subsidiary of an inverted domestic corporation.

(o) Prohibition on contracting with entities engaging in certain activities or transactions relating to Iran.

(1) The offeror shall e-mail questions concerning sensitive technology to the Department of State at CISADA106@state.gov.

(2) *Representation and Certifications*. Unless a waiver is granted or an exception applies as provided in paragraph (o)(3) of this provision, by submission of its offer, the offeror–

(i) Represents, to the best of its knowledge and belief, that the offeror does not export any sensitive technology to the government of Iran or any entities or individuals owned or controlled by, or acting on behalf or at the direction of, the government of Iran;

(ii) Certifies that the offeror, or any person owned or controlled by the offeror, does not engage in any activities for which sanctions may be imposed under section 5 of the Iran Sanctions Act; and

(iii) Certifies that the offeror, and any person owned or controlled by the offeror, does not knowingly engage in any transaction that exceeds the threshold at FAR [25.703-2\(a\)\(2\)](#) with Iran's Revolutionary Guard Corps or any of its officials, agents, or affiliates, the property and interests in property of which are blocked pursuant to the International Emergency Economic Powers Act (et seq.) (see OFAC's Specially Designated Nationals and Blocked Persons List at <https://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>).

(3) The representation and certification requirements of paragraph (o)(2) of this provision do not apply if–

(i) This solicitation includes a trade agreements certification (e.g., [52.212-3](#)(g) or a comparable agency provision); and

(ii) The offeror has certified that all the offered products to be supplied are designated country end products.

(p) *Ownership or Control of Offeror.* (Applies in all solicitations when there is a requirement to be registered in SAM or a requirement to have a unique entity identifier in the solicitation).

(1) The Offeror represents that it ☐ has or ☒ does not have an immediate owner. If the Offeror has more than one immediate owner (such as a joint venture), then the Offeror shall respond to paragraph (2) and if applicable, paragraph (3) of this provision for each participant in the joint venture.

(2) If the Offeror indicates "has" in paragraph (p)(1) of this provision, enter the following information:

Immediate owner CAGE code: _____.

Immediate owner legal name: _____.

(Do not use a "doing business as" name)

Is the immediate owner owned or controlled by another entity: ☐ Yes or ☐ No.

(3) If the Offeror indicates "yes" in paragraph (p)(2) of this provision, indicating that the immediate owner is owned or controlled by another entity, then enter the following information:

Highest-level owner CAGE code: _____.

Highest-level owner legal name: _____.

(Do not use a "doing business as" name)

(q) *Representation by Corporations Regarding Delinquent Tax Liability or a Felony Conviction under any Federal Law.*

(1) As required by sections 744 and 745 of Division E of the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235), and similar provisions, if contained in subsequent appropriations acts, The Government will not enter into a contract with any corporation that—

(i) Has 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, where the awarding agency is aware of the unpaid tax liability, unless an agency has considered suspension or debarment of the corporation and made a determination that suspension or debarment is not necessary to protect the interests of the Government; or

(ii) Was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, unless an agency has considered suspension or debarment of the corporation and made a determination that this action is not necessary to protect the interests of the Government.

(2) The Offeror represents that–

(i) It is ☐ is not ☒ a corporation that has 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; and

(ii) It is ☐ is not ☒ a corporation that was convicted of a felony criminal violation under a Federal law within the preceding 24 months.

(r) *Predecessor of Offeror.* (Applies in all solicitations that include the provision at [52.204-16](#), Commercial and Government Entity Code Reporting.)

(1) The Offeror represents that it ☐ is or ☒ is not a successor to a predecessor that held a Federal contract or grant within the last three years.

(2) If the Offeror has indicated "is" in paragraph (r)(1) of this provision, enter the following information for all predecessors that held a Federal contract or grant within the last three years (if more than one predecessor, list in reverse chronological order):

Predecessor CAGE code: (or mark "Unknown").

Predecessor legal name:_____.

(Do not use a "doing business as" name).

(s) [Reserved].

(t) *Public Disclosure of Greenhouse Gas Emissions and Reduction Goals.* Applies in all solicitations that require offerors to register in SAM ([12.301](#)(d)(1)).

(1) This representation shall be completed if the Offeror received \$7.5 million or more in contract awards in the prior Federal fiscal year. The representation is optional if the Offeror received less than \$7.5 million in Federal contract awards in the prior Federal fiscal year.

(2) Representation. [Offeror to check applicable block(s) in paragraph (t)(2)(i) and (ii)].

(i) The Offeror (itself or through its immediate owner or highest-level owner) ☐ does, ☒ does not publicly disclose greenhouse gas emissions, i.e., makes available on a publicly accessible website the results of a greenhouse gas inventory, performed in accordance with an accounting standard with

publicly available and consistently applied criteria, such as the Greenhouse Gas Protocol Corporate Standard.

(ii) The Offeror (itself or through its immediate owner or highest-level owner) ☐ does, ☒ does not publicly disclose a quantitative greenhouse gas emissions reduction goal, i.e., make available on a publicly accessible website a target to reduce absolute emissions or emissions intensity by a specific quantity or percentage.

(iii) A publicly accessible website includes the Offeror's own website or a recognized, third-party greenhouse gas emissions reporting program.

(3) If the Offeror checked "does" in paragraphs (t)(2)(i) or (t)(2)(ii) of this provision, respectively, the Offeror shall provide the publicly accessible website(s) where greenhouse gas emissions and/or reduction goals are reported:_____.

(u)

(1) In accordance with section 743 of Division E, Title VII, of the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235) and its successor provisions in subsequent appropriations acts (and as extended in continuing resolutions), Government agencies are not permitted to use appropriated (or otherwise made available) funds for contracts with an entity that requires employees or subcontractors of such entity seeking to report waste, fraud, or abuse to sign internal confidentiality agreements or statements prohibiting or otherwise restricting such employees or subcontractors from lawfully reporting such waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information.

(2) The prohibition in paragraph (u)(1) of this provision does not contravene requirements applicable to Standard Form 312 (Classified Information Nondisclosure Agreement), Form 4414 (Sensitive Compartmented Information Nondisclosure Agreement), or any other form issued by a Federal department or agency governing the nondisclosure of classified information.

(3) *Representation.* By submission of its offer, the Offeror represents that it will not require its employees or subcontractors to sign or comply with internal confidentiality agreements or statements prohibiting or otherwise restricting such employees or subcontractors from lawfully reporting waste, fraud, or abuse related to the performance of a Government contract to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information (e.g., agency Office of the Inspector General).

(v) *Covered Telecommunications Equipment or Services-Representation.* Section 889(a)(1)(A) and section 889 (a)(1)(B) of Public Law 115-232.

(1) The Offeror shall review the list of excluded parties in the System for Award Management (SAM) (<https://www.sam.gov>) for entities excluded from receiving federal awards for "covered telecommunications equipment or services".

(2) The Offeror represents that—

(i) It ☐ does, ☒ does not provide covered telecommunications equipment or services as a part of its offered products or services to the Government in the performance of any contract, subcontract, or other contractual instrument.

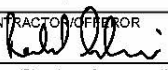
(ii) After conducting a reasonable inquiry for purposes of this representation, that it ☐ does, ☐ does not use covered telecommunications equipment or services, or any equipment, system, or service that uses covered telecommunications equipment or services.

(End of Provision)

SF1449 Form

| | | | | | | | |
|---|-----------------------------------|--|--|---|----------|---|------------|
| SOLICITATION/CONTRACT/ORDER FOR COMMERCIAL ITEMS OFFEROR TO COMPLETE BLOCKS 12, 17, 23, 24, & 30 | | | | 1. REQUISITION NUMBER 5000189130 | | PAGE 1 OF 71 | |
| 2. CONTRACT NO. TBD | | 3. AWARD/EFFECTIVE DATE TBD | | 4. ORDER NUMBER TBD | | 5. SOLICITATION NUMBER 2032H5-24-Q-00132 | |
| | | | | | | 6. SOLICITATION ISSUE DATE 8/15/2024 | |
| 7. FOR SOLICITATION INFORMATION CALL: | | a. NAME Leigh Romo | | | | b. TELEPHONE NUMBER (No collect calls) VIA EMAIL ONLY | |
| | | | | | | 8. OFFER DUE DATE/ LOCAL TIME 09/3/2024 1:00PM | |
| 9. ISSUED BY Office of Procurement Operations-Corporate Branch 225 Green St Fayetteville, NC 28301-5043 Attn: Rosetta Owens Tel: Email: rosetta.c.owens@irs.gov | | | | 10. THIS ACQUISITION IS <input type="checkbox"/> UNRESTRICTED OR <input checked="" type="checkbox"/> SET ASIDE: 100% % FOR: <input checked="" type="checkbox"/> SMALL BUSINESS <input type="checkbox"/> WOMEN-OWNED SMALL BUSINESS <input type="checkbox"/> HUBZONE SMALL BUSINESS <input type="checkbox"/> (WOSB) ELIGIBLE UNDER THE WOMEN-OWNED SMALL BUSINESS PROGRAM NAICS: 541512 <input type="checkbox"/> SERVICE-DISABLED <input type="checkbox"/> EDWOSB SIZE STANDARD: \$34M <input type="checkbox"/> VETERAN-OWNED SMALL BUSINESS <input type="checkbox"/> 8 (A) | | | |
| 11. DELIVERY FOR FOB DESTINATION UNLESS BLOCK IS MARKED <input type="checkbox"/> SEE SCHEDULE | | 12. DISCOUNT TERMS | | 13a. THIS CONTRACT IS A RATED ORDER UNDER DPAS (15 CFR 700) <input type="checkbox"/> | | 13b. RATING | |
| | | | | | | 14. METHOD OF SOLICITATION <input checked="" type="checkbox"/> RFQ <input type="checkbox"/> IFB <input type="checkbox"/> RFP | |
| 15. DELIVER TO See Attached Delivery Schedule | | | | 16. ADMINISTERED BY | | | |
| | | | | | | | |
| 17a. CONTRACTOR/ OFFEROR Stealth Solutions, Inc. 46191 Westlake Dr. #112 Sterling, VA 20165 | | 17b. CHECK IF REMITTANCE IS DIFFERENT AND PUT SUCH ADDRESS IN OFFER <input type="checkbox"/> | | 18a. PAYMENT WILL BE MADE BY | | | |
| | | | | | | | |
| TELEPHONE NO. | | 18b. SUBMIT INVOICES TO ADDRESS SHOWN IN BLOCK 18a UNLESS BLOCK BELOW IS CHECKED <input type="checkbox"/> SEE ADDENDUM | | | | | |
| | | | | | | | |
| 19. ITEM NO. | 20. SCHEDULE OF SUPPLIES/SERVICES | | | 21. QUANTITY | 22. UNIT | 23. UNIT PRICE | 24. AMOUNT |
| | See Attached Schedule(s) | | | | | | |
| | | | | (Use Reverse and/or Attach Additional Sheets as Necessary) | | | |
| 25. ACCOUNTING AND APPROPRIATION DATA See Attached Schedule(s) | | | | | | 26. TOTAL AWARD AMOUNT (For Govt. Use Only) | |
| 27a. SOLICITATION INCORPORATES BY REFERENCE FAR 52.212-1, 52.212-4, FAR 52.212-3 AND 52.212-5 ARE ATTACHED. ADDENDA <input checked="" type="checkbox"/> ARE <input type="checkbox"/> ARE NOT ATTACHED | | | | | | | |
| 27b. CONTRACT/PURCHASE ORDER INCORPORATES BY REFERENCE FAR 52.212-4, FAR 52.212-5 IS ATTACHED. ADDENDA <input type="checkbox"/> ARE <input type="checkbox"/> ARE NOT ATTACHED | | | | | | | |
| 28. CONTRACTOR IS REQUIRED TO SIGN THIS DOCUMENT AND RETURN 1 COPIES TO ISSUING OFFICE. CONTRACTOR AGREES TO FURNISH AND DELIVER ALL ITEMS SET FORTH OR OTHERWISE IDENTIFIED ABOVE AND ON ANY ADDITIONAL SHEETS SUBJECT TO THE TERMS AND CONDITIONS SPECIFIED | | | | 29. AWARD OF CONTRACT: REF. _____ OFFER DATED _____ YOUR OFFER ON SOLICITATION (BLOCK 5), INCLUDING ANY ADDITIONS OR CHANGES WHICH ARE SET FORTH HEREIN, IS ACCEPTED AS TO ITEMS: | | | |
| 30a. SIGNATURE OF OFFEROR/CONTRACTOR | | | | 31a. UNITED STATES OF AMERICA (SIGNATURE OF CONTRACTING OFFICER) | | | |
| 30b. NAME AND TITLE OF SIGNER (Type or print) Rahul Sundrani, President Stealth Solutions, Inc. | | 30c. DATE SIGNED September 10, 2024 | | 31b. NAME OF CONTRACTING OFFICER (Type or print) | | 31c. DATE SIGNED | |
| | | | | | | | |

SF30 Form

| AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT | | | | PAGE 1 OF 74 PAGES |
|--|---|--|--|---|
| 2. AMENDMENT/MODIFICATION NUMBER 0001 | | 3. EFFECTIVE DATE TBD | | 4. REQUISITION/PURCHASE REQUISITION NUMBER |
| 6. ISSUED BY Office of Procurement Operations-Corporate Branch 225 Green St Fayetteville, NC 28301-5043 Attn: Rosetta Owens Tel: Email: rosetta.c.owens@irs.gov | | 7. ADMINISTERED BY (If other than Item 6) CODE | | 5. PROJECT NUMBER (If applicable) |
| 8. NAME AND ADDRESS OF CONTRACTOR (Number, street, county, State and ZIP Code) | | | | <input checked="" type="checkbox"/> 9A. AMENDMENT OF SOLICITATION NUMBER 2032H5-24-Q-00132 <input type="checkbox"/> 9B. DATED (SEE ITEM 11) <input type="checkbox"/> 10A. MODIFICATION OF CONTRACT/ORDER NUMBER <input type="checkbox"/> 10B. DATED (SEE ITEM 13) |
| Stealth Solutions, Inc. 46191 Westlake Dr. #112 Sterling, VA 20165 | | | | |
| CODE | | FACILITY CODE | | |
| 11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS | | | | |
| <input type="checkbox"/> The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers <input type="checkbox"/> is extended, <input type="checkbox"/> is not extended. Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods: (a) By completing Items 8 and 15, and returning _____ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or electronic communication which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by letter or electronic communication, provided each letter or electronic communication makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified. | | | | |
| 12. ACCOUNTING AND APPROPRIATION DATA (If required) See Attached Schedule(s) | | | | |
| 13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS. IT MODIFIES THE CONTRACT/ORDER NUMBER AS DESCRIBED IN ITEM 14. | | | | |
| CHECK ONE | A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NUMBER IN ITEM 10A. | | | |
| <input type="checkbox"/> | | | | |
| <input type="checkbox"/> | B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying office, appropriation data, etc.) SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 43.103(b). | | | |
| <input type="checkbox"/> | C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF: | | | |
| <input type="checkbox"/> | D. OTHER (Specify type of modification and authority) | | | |
| E. IMPORTANT: Contractor <input type="checkbox"/> is not <input checked="" type="checkbox"/> is required to sign this document and return <u>1</u> copies to the issuing office. | | | | |
| 14. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by UCF section headings, including solicitation/contract subject matter where feasible.) Except as provided herein, all terms and conditions of the document referenced in Item 9A or 10A, as heretofore changed, remains unchanged and in full force and effect. The purpose of this amendment is to (1) Extend the submission time and date to 10AM 10 September 2024 (2) provide QASP (3) Revise Attachment III Corporate Experience (4) Provide responses to questions (5) Revise PWS (6) Add instructions for commitment letters to RFQ (7) Add SF 1449 (8) Revise language for security clearance submission, Revise Volume II, Factor II. All revisions on RFQ and PWS are highlighted in yellow. | | | | |
| 15A. NAME AND TITLE OF SIGNER (Type or print) Rahul Sundrani, President | | 16A. NAME AND TITLE OF CONTRACTING OFFICER (Type or print) Leigh Romo Contracting Officer | | |
| 15B. CONTRACTING OFFICER  (Signature of person authorized to sign) | | 15C. DATE SIGNED September 10, 2024 | | 16B. UNITED STATES OF AMERICA (Signature of Contracting Officer) |
| | | | | 16C. DATE SIGNED |
| Previous edition unusable STANDARD FORM 30 (REV. 11/2016) Prescribed by GSA FAR (48 CFR) 53.243 | | | | |