

PROGRAM:	778-S (R-1)														
TITLE:	Internal Revenue Bulletin														
AGENCY:	Department of the Treasury Internal Revenue Service														
TERM:	February 1, 2019 thru January 31, 2020			ICTECT, INC. Brookfield, WI		NPC, INC. Claysburg, PA		PROGRESSIVE PUBLISHING York, PA		SUPREMUS GROUP, LLC Waukee, IA		CENVEO WORLDWIDE Richmond, VA		CURRENT CONTRACTOR CENVEO WORLDWIDE Richmond, VA	
	BASIS OF AWARD	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST	UNIT RATE	COST
I.	COMPOSITION:														
(a)	Converting furnished Word documents to XML templates . . . per 1,000 characters-----	3,914	0.53	2,074.42	3.81	14,912.34	0.75	2,935.50	0.59	2,309.26	1.88	7,358.32	0.66	2,583.24	
(b)	Inserting XML tags, attributes, and processing instructions to text . . . per 1,000 characters-----	773	1.20	927.60	3.83	2,960.59	1.25	966.25	1.45	1,120.85	4.28	3,308.44	1.50	1,159.50	
(c)	Inserting XML tags, attributes, and processing instructions to tabular matter . . . per 1,000 characters-----	2,458	2.20	5,407.60	6.38	15,682.04	3.00	7,374.00	3.95	9,709.10	7.84	19,270.72	2.75	6,759.50	
(d)	Authors Alterations -														
1.	Text matter . . . per line-----	490	0.80	392.00	6.54	3,204.60	1.00	490.00	1.00	490.00	2.85	1,396.50	1.00	490.00	
2.	Tabular matter . . . per column line-----	112	1.20	134.40	7.50	840.00	1.00	112.00	2.00	224.00	4.28	479.36	1.50	168.00	
3.	Page remake from previous bulletins . . . per page-----	260	4.00	1,040.00	15.00	3,900.00	5.00	1,300.00	5.00	1,300.00	14.25	3,705.00	5.00	1,300.00	
(e)	Line . . . per illustration-----	100	1.60	160.00	7.50	750.00	5.00	500.00	1.75	175.00	5.70	570.00	2.00	200.00	
(f)	Square-finish halftone . . . per illustration-----	72	3.20	230.40	7.50	540.00	5.00	360.00	3.75	270.00	11.40	820.80	4.00	288.00	
(g)	PDF File . . . per page-----	1,672	1.36	2,273.92	3.15	5,266.80	5.00	8,360.00	1.55	2,591.60	4.85	8,109.20	1.70	2,842.40	
(h)	DocBook XML . . . per file-----	52	48.00	2,496.00	112.50	5,850.00	50.00	2,600.00	55.00	2,860.00	171.00	8,892.00	60.00	3,120.00	
II.	CREATION, REMEDIATION, AND DISTRIBUTION:														
(a)	Creating 508/WCAG 2.0/2.1 Compliant PDF Files -														
1.	Text Matter . . . per typeset/print page-----	1,672	6.00	10,032.00	3.00	5,016.00	2.00	3,344.00	2.00	3,344.00	11.00	18,392.00	11.00	18,392.00	
2.	Table of Contents and/or Index Pages . . . per typeset/print page-----	104	6.00	624.00	3.00	312.00	3.00	312.00	2.25	234.00	12.00	1,248.00	12.00	1,248.00	
3.	Alternative Text (other than tables/charts) . . . per alt text image-----	52	3.00	156.00	15.00	780.00	5.00	260.00	3.00	156.00	26.00	1,352.00	26.00	1,352.00	
4.	Alternative Text - Tables/Charts (simple) . . . per table/chart-----	52	4.00	208.00	15.00	780.00	5.00	260.00	2.25	117.00	48.00	2,496.00	48.00	2,496.00	
5.	Alternative Text - Tables/Charts (complex) . . . per table/chart-----	52	4.00	208.00	40.00	2,080.00	10.00	520.00	3.25	169.00	140.00	7,280.00	140.00	7,280.00	
(b)	Remediating 508/WCAG 2.0/2.1 Compliant PDF Files for IRS Changes Only -														
1.	Text Matter . . . per typeset/print page-----	170	4.00	680.00	3.00	510.00	1.00	170.00	3.00	510.00	9.00	1,530.00	9.00	1,530.00	
2.	Table of Contents and/ or Index Pages . . . per typeset/print page-----	10	4.00	40.00	3.00	30.00	2.00	20.00	2.25	22.50	10.00	100.00	10.00	100.00	
3.	Alternative Text (other than tables/charts) . . . per alt text image-----	5	3.00	15.00	15.00	75.00	5.00	25.00	3.00	15.00	26.00	130.00	26.00	130.00	
4.	Alternative Text - Tables/Charts (simple) . . . per table/chart-----	5	4.00	20.00	15.00	75.00	5.00	25.00	2.25	11.25	48.00	240.00	48.00	240.00	
5.	Alternative Text - Tables/Charts (complex) . . . per table/chart-----	5	4.00	20.00	40.00	200.00	10.00	50.00	3.25	16.25	140.00	700.00	140.00	700.00	
	CONTRACTOR TOTALS			\$27,139.34		\$63,764.37		\$29,983.75		\$25,644.81		\$87,378.34		\$52,378.64	
	DISCOUNT		0.00%	\$0.00	0.25%	\$159.41	0.00%	\$0.00	0.00%	\$0.00	1.00%	\$873.78	1.00%	\$523.79	
	DISCOUNTED TOTALS			\$27,139.34		\$63,604.96		\$29,983.75		\$25,644.81		\$86,504.56		\$51,854.85	
	(AWARDED)														

U.S. GOVERNMENT PUBLISHING OFFICE

Washington, DC

GENERAL TERMS, CONDITIONS, AND SPECIFICATIONS

For the Procurement of

Internal Revenue Bulletin

as requisitioned from the U.S. Government Publishing Office (GPO) by the

Department of the Treasury
Internal Revenue Service

Single Award

TERM OF CONTRACT: The term of this contract is for the period beginning February 1, 2019 and ending January 31, 2020, plus up to four (4) optional 12-month extension period(s) that may be added in accordance with the “OPTION TO EXTEND THE TERM OF THE CONTRACT” clause in SECTION 1 of this contract.

BID OPENING: Bids shall be publicly opened at 11:00 a.m., prevailing Washington, DC time, on January 18, 2019.

BID SUBMISSION: Submit bid in pre-addressed envelope furnished with solicitation or send to: U.S. Government Publishing Office, Bid Section, Room C-848, Stop: CSPS, 732 North Capitol Street, NW, Washington, DC 20401. Facsimile bids in response to this solicitation are permitted. Facsimile bids may be submitted directly to the GPO Bid Section, Fax No. (202) 512-1782. The program number and bid opening date must be specified with the bid. Refer to Facsimile Bids in Solicitation Provisions of GPO Contract Terms, GPO Publication 310.2, as revised January 2018. Hand delivered bids are to be taken to: GPO Bookstore, 710 North Capitol Street, NW, Washington, DC, between the hours of 8:00 a.m. and 4:00 p.m., prevailing Washington, DC time, Monday through Friday. Contractor is to follow the instructions in the bid submission/opening area. If further instruction or assistance is required, call (202) 512-0526.

BIDDERS, PLEASE NOTE: These specifications have been **extensively** revised; therefore, all bidders are cautioned to familiarize themselves with all provisions of these specifications before bidding.

- GPO has issued a new GPO Publication 310.2, GPO Contract Terms – Solicitation Provisions, Supplemental Specifications, and Contract Clauses (Rev. 1-18). Prospective bidders should carefully read this publication as the applicable terms within become an integral part of this contract. The document is posted at: <https://www.gpo.gov/how-to-work-with-us/vendors/forms-and-standards> along with a list of major revisions.
- The GPO 910 “BID” Form is no longer required. Bidders are to fill out, sign/initial, as applicable, all pages of “SECTION 4. – SCHEDULE OF PRICES.”

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

For information of a technical nature, contact Linda Giacomo at: lgiacomo@gpo.gov or (202) 512-0307.

SECTION 1. – GENERAL TERMS AND CONDITIONS

GPO CONTRACT TERMS: Any contract which results from this Invitation for Bid will be subject to the applicable provisions, clauses, and supplemental specifications of GPO Contract Terms (GPO Publication 310.2, effective December 1, 1987 (Rev. 1-18)) and GPO Contract Terms, Quality Assurance through Attributes Program for Printing and Binding (GPO Publication 310.1, effective May 1979 (Rev. 8-02)).

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

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

SUBCONTRACTING: The predominant production functions of this contract are composition, creating PDF and XML files, and creating/remediating PDF files to Section 508 and WCAG 2.0/2.1 Compliant files (hereinafter referred to as “Section 508 Compliant”). Any bidder who cannot perform the predominant production functions will be declared non-responsible.

QUALITY CONTROL DOCUMENTS: The following documents and publications shall apply. In the event of conflict between the documents and publications referenced herein and the content of this specification, the content of this specification shall be considered a superseding requirement.

- 29 USC Section 508 Standards available at: <http://www.section508.gov>.
- W3C’s Web Content Accessibility Guidelines (WCAG) (most current version) available at: <http://www.w3.org>.
- W3C’s Checklist of Checkpoints for Web Content Accessibility Guidelines (most current version) available at: <http://www.w3.org>.

In addition to the above documents, NASA Procedural Requirements NPR 2800.2 “Electronic and Information Technology Accessibility” provide additional guidance.

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

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

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

For the purpose of this clause, performance under this contract will be divided into successive periods. The first period will extend from February 1, 2019 to January 31, 2020, and the second and any succeeding period(s) will extend for 12 months from the end of the last preceding period, except that the length of the final period may vary. The first day of the second and any succeeding period(s) will be the effective date of the economic price adjustment for that period.

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

The economic price adjustment will be the percentage difference between Index averages as specified in this paragraph. An index called the variable index will be calculated by averaging the monthly Indexes from the 12-month interval ending three (3) months prior to the beginning of the period being considered for adjustment. This average is then compared to the average of the monthly Indexes for the 12-month interval ending October 31, 2018, called the base index. The percentage change (plus or minus) of the variable index from the base index will be the economic price adjustment for the period being considered for adjustment.

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

PREAWARD SURVEY: In order to determine the responsibility of the prime contractor or any subcontractor, the Government reserves the right to conduct an on-site pre-award survey at the contractor’s/subcontractor’s facility or to require other evidence of technical, production, managerial, financial, and similar abilities to perform, prior to the award of a contract.

PREAWARD TEST: The contractor being considered for award will be required to demonstrate the ability to produce the items required in these specifications by completing a preaward test. The Government reserves the right to waive the preaward test if there is other evidence that, in the opinion of the Contracting Officer, indicates that the contractor being considered for award has the capability to successfully produce the items required.

For the preaward test, test material, furnished via email, will consist of raw Word documents to be composed and converted to PDF and DocBook XML files by the prospective contractor, in accordance with these specifications. (These files must be 508 compliant tagged before furnishing to the Government.)

Contractor shall make PDF and XML files Section 508/WCAG 2.0/2.1 compliant in accordance with these specifications and provide the files via email.

Contractor must email test files within three (3) workdays of receipt of test material.

Contractor must submit test files, via email, to: Linda Giacomo, U.S. Government Publishing Office, at: lgiacomo@gpo.gov.

If preaward test files are disapproved by the Government, the contractor may be permitted, at the option of the Government, additional time to correct defects and/or submit revised test files if so notified by the Contracting Officer. (The time allowed to provide additional test material may differ depending upon the nature of the defects noted and will be specified when notification is given.)

In the event the revised preaward test files are disapproved by the Government, the contractor shall be deemed to have failed to comply with the applicable requirements of these specifications and may be reason for a determination of non-responsibility.

Approval will be based upon fulfilling all of the requirements of the specifications within the time specified. A single deviation from contract specifications may result in declaring the contractor non-responsible.

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

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

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

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

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

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

ORDERING: Items to be furnished under the contract shall be ordered by the issuance of print orders by the Government. Orders may be issued under the contract from February 1, 2019 through January 31, 2020, plus for such additional period(s) as the contract is extended. All print orders issued hereunder are subject to the terms and conditions of the contract. The contract shall control in the event of conflict with any print order. A print order shall be "issued" upon notification by the Government for purposes of the contract when it is electronically transmitted or otherwise physically furnished to contractor in conformance with the schedule.

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

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

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

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

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

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

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

PAYMENT: Prior to submitting billing invoice to GPO for payment, the contractor must submit an itemized statement of billing for all work performed on an order to the ordering agency for examination and certification as to the correctness of the billing. Contractor must submit to an authorized IRS representative as specified on the print order.

After ordering agency verification, contractor must submit signed, verified billing invoice via the GPO fax gateway (if no samples are required) utilizing the GPO barcode coversheet program application to ensure fastest method of receiving payment. Instruction for using this method can be found at the following web address: <http://winapps.access.gpo.gov/fms/vouchers/barcode/instructions.html>.

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

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

SECTION 2. – SPECIFICATIONS

SCOPE: These specifications cover the composition of weekly bulletins and the creation and remediation of Section 508/WCAG 2.0/2.1 Compliant PDF and DocBook XML electronic files requiring such operations as composition, creation, remediation, and distribution.

TITLE: Internal Revenue Bulletin.

FREQUENCY OF ORDERS: Approximately 52 orders per year.

NUMBER OF PAGES: Approximately 12 to 275 pages per order.

TRIM SIZE: 8-1/2 x 11”.

GOVERNMENT TO FURNISH: *Files will be furnished in English.*

Electronic media (including tabular matter and charts) will be furnished as follows –

Platform: Windows or Macintosh operating systems
(current or near current versions)

Storage Media: Email

Software: Microsoft Word 2016

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

Additional

Information: Contractor will be required to manipulate files (all type including text and tabular matter) and produce required proofs using furnished electronic files and formatting instructions marked on PDF proof. All orders placed will be furnished as untagged files.

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

EXHIBITS: The facsimiles of sample pages shown as EXHIBITS A through D are representative of page makeup requirements which will be ordered under this contract. However, it cannot be guaranteed that future orders will correspond exactly to these exhibits.

ELECTRONIC ATTACHMENTS: Electronic attachments of sample Word files, sample DocBook XML file, and sample DocBook DTD will be available with bid posting on the GPO website at: <https://www.gpo.gov/how-to-work-with-us/vendors/contract-opportunities>. Contractors may also request these files at: lgiacomo@gpo.gov or (202) 512-0307. These files are representative of the requirements which will be ordered under this contract. However, it cannot be guaranteed that future orders will correspond exactly to these attachments.

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

PREPARATION OF FURNISHED MATERIAL: Contractor will be required to compose raw Word files before creating Section 508/WCAG 2.0/2.1 Compliant PDF electronic files.

Contractor must ensure that there will be no loss of data or any distortion or alteration of original document.

Prior to processing, the contractor shall perform a basic check of the furnished electronic files. Any errors or data corruption that might interfere with proper file processing must be reported to the ordering agency.

When instructed by the ordering agency, contractor may be required to make minor corrections to the furnished electronic files – including tracking, kerning, spacing, and/or leading to align copy and page elements. Contractor shall insert whatever typesetting command codes necessary for contractor’s particular equipment and produce required proofs using furnished electronic files.

It is anticipated that the Government will make all major revisions.

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

COMPOSITION: The entirety of each category of composition (text, tabular, and display) must be identical throughout the products ordered under these specifications. Renumbering pages and table of contents may be required. The composition of the cover page for these publications may be required.

Type Page Dimension – Image size will be 44 x 60 picas including folio. Two and three column makeup with 24 points of space between 2 columns and 12 points of space between 3 columns.

Typefaces and Sizes – Contractor is required to support the following fonts in sizes 6 through 14 point – as specified:

Times Roman (including small caps and italics)	Arial Narrow MT
Times Italic/Times Bold/Times Bold Italic	Lucida Math Symbol
News Gothic/News Gothic Bold	Universal Pi

No alternate typefaces will be allowed; however, manufacturer’s generic equivalents will be accepted for the above typefaces. Each bidder shall list in the bid the name of the generic equivalent typeface(s) and composing machine to be used.

GPO reserves the right to require samples of any generic equivalent typefaces offered if it is deemed necessary in order to determine the suitability of the offered typefaces. In addition, the successful bidder must provide the ordering agency with specimens or a complete listing of typefaces and sizes which are available for use under this contract.

PROOFS: Upon completion of composition of each week’s bulletin, contractor must furnish an Adobe Acrobat PDF soft proof (current version) to the ordering agency. Proof will be transferred to the ordering agency via email.

If any contractor’s errors are serious enough in the opinion of the GPO to require revised proofs, the revised proofs are to be provided at no expense to the Government. No extra time can be allowed for this reproofing; such operations must be accomplished within the original production schedule allotted in the specifications.

The contractor must not create the Section 508/WCAG 2.0/2.1 Compliant files prior to receipt of an “O.K. to Proceed.”

DOCUMENTS: Contractor must ensure that all files meet all applicable Section 508 Standards (as revised January 2018) and Web Content Accessibility Guidelines (WCAG) 2.0/2.1. Documents will require tagging of text, alternative text, table of contents and index pages, and tables/charts – simple and complex.

Text – Includes tagging and reading order of headers, footers, headings, columns, and text matter. (Table of Contents and Index Pages: Includes tagging and reading order of text matter.)

Alternative Text (Alt Text) (other than tables/charts) – Includes tagging, writing alt text for images, graphics, logos, seals, illustrations, signatures, scanned images, screen shots, other non-text elements, and reading order, including but not limited to, meaningful description with context (for example, what is the illustration or graphic relevance to the paragraph or subject matter).

Alternative Text (Alt Text) for Tables/Charts – Includes tagging, writing alt text, and tab and/or reading order for simple and complex tables/charts, as defined below:

- Simple Tables/Charts: Defined as a minimum of 3 columns and a combination of up to and including 21 columns and rows (for example, 3 columns and 4 rows, 5 columns and 3 rows, or 3 columns and 7 rows).
- Complex Tables/Charts: Defined as a minimum of 3 columns and a combination of 22 or more columns and rows (for example, 3 rows and 8 columns, 10 columns and 3 rows, or 4 columns and 6 rows).

CREATION AND REMEDIATION: After receipt of “O.K. to Proceed” on PDF proof, contractor will be required to create (and remediate, as required) a Section 508/WCAG 2.0/2.1 Compliant PDF file.

Creation – Contractor will create a Section 508/WCAG 2.0/2.1 Compliant PDF file in accordance with the requirements specified under “TAGGING” below. After tagging, contractor will remediate, as required, the file in accordance with the requirements specified under “*Remediation*” below.

Remediation – Contractor will remediate files using proper tagging procedures in accordance with the requirements specified under “TAGGING” below to make files fully Section 508/WCAG 2.0/2.1 compliant.

TAGGING: To create/remediate PDF files, contractor will be required to properly tag all documents/files and create Alternative Text (Alt Text) for all images, graphics, illustrations, tables/charts, signatures, and other non-text elements.

Alt Text must describe, in words, any image, graphic, illustration, table/chart, signature or other non-text element.

Contractor will also be required to establish proper document structure, tab and reading order, keyboard accessibility, and correct color contrast within the document/file.

READING ORDER AND ALT TEXT REVIEW: When indicated on the print order, contractor may be required to submit the file for reading order and alt text review. After tagging is completed but before the document analysis is conducted, contractor will email the file to the designated Government representative. The Government representative will review reading order and alt text and, if required, collaborate with the contractor to revise these elements. If required, the Government will require no more than two (2) workdays for review.

DOCUMENT ANALYSIS AND REPORTING: Contractor will be required to perform a quality assurance review to verify compliance of created and remediated files with current Section 508/WCAG 2.0/2.1 accessibility requirements.

Contractor will be required to test all 508 compliant files for compatibility with the latest version of JAWS and Adobe Acrobat software. Contractor must ensure that the files meet all applicable Section 508/WCAG 2.0/2.1 standards for PDF files. Contractor must also ensure that the creation and remediation of all PDF files use the Accessibility Standards set forth by the ordering agency.

Contractor must ensure that the following minimum checkpoints are completed when performing remediation on any file:

- All text elements must be available to Assistive Technologies (AT).
- Reasonable and sufficient alt-tag descriptions for non-text elements.
- Scanned images of significant text (for example, more than 10 words) such as formal letters should be optimized through OCR to render verbatim text to an AT user. Wet signatures should remain images with description “XXXXXX signature.”
- Data tables should be properly alt-tagged so that an AT user is able to determine corresponding column and row headers, including nested tables with multiple row and column headers per data cell.
- Document structure tags (for example, headings, paragraphs, sections, tables, and other page elements) must be included to allow AT users to efficiently navigate the document and for the file to be reflowed correctly when viewed on mobile devices.
- Any interactive forms must be properly tagged and ordered to allow an AT user to tab through the form and efficiently enter information.

Contractor must immediately correct deficiencies identified in the document analysis.

Contractor must return the file, via email, to the ordering agency.

DIGITAL DELIVERABLES:

- Contractor to provide, via email, one (1) Section 508/WCAG 2.0/2.1 Compliant PDF final file. Contractor must include a signed certificate/statement (or equivalent) confirming that the final files have been verified as to being Section 508 compliant in accordance with these specifications.
- Contractor to provide, via email, one (1) DocBook XML formatted file.
- Contractor to provide, via email, the entire master data file. The data shall be maintained in the word processor software designated by the Government. The data will be free of all typesetting codes and will be in the same format as was originally provided to the contractor (headings, flush left, paragraph indent levels, etc.). Final electronic files must contain all updates.

NOTE: All deliverables procured on this contract must meet the provisions of Section 508 as revised January 2018. All electronic content must conform to the WCAG 2.0/2.1 by applying Level A and Level AA Success Criteria and conformance requirements. The contractor’s process must include an IRS-approved evaluation method for certifying Section 508 compliance that includes the use of assistive technologies such as screen readers, speech recognition software, and other automated and visual checks.

DISTRIBUTION: Contractor to email all required files (as specified under “DIGITAL DELIVERABLES”) to the ordering agency point of contact specified on the print order.

All expenses incidental to picking up and returning material (as applicable) and submitting PDF proofs must be borne by the contractor.

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

Print order and furnished material will be provided by the ordering agency via email.

PDF proofs must be emailed to the address specified on the print order.

The following schedule begins the SAME workday as receipt of print order and furnished material (as specified below), provided the contractor receives the order by 1:00 p.m. EST. If an order is received after 1:00 p.m. EST, the schedule begins the following workday.

- Furnished material will be emailed either on Monday (orders requiring 81 pages and over) or Tuesday (orders requiring up to and including 80 pages) by 1:00 p.m. EST.
- Contractor to complete all required composition and submit, via email, first PDF proof to the ordering agency for review on Wednesday by 1:00 p.m. EST.
- Contractor will receive, via email, marked-up PDF proof on the third workday following agency’s receipt of first PDF proof by 2:00 p.m. EST. (Monday)
- When required, contractor must submit, via email, second (revised) PDF proof to the ordering agency for review the workday following contractor’s receipt of marked-up PDF proof by 2:00 p.m. EST. (Tuesday)
- When required, contractor must submit, via email, third (revised) PDF proof to the ordering agency for review the workday following contractor’s receipt of marked-up PDF proof by 2:00 p.m. EST. (Wednesday)
- Contractor must deliver, via email, all required files (as specified under “DIGITAL DELIVERABLES”) within two (2) workdays of receipt of “O.K. to Proceed.” (Friday)

The ship/deliver date indicated on the print order is the date all final digital deliverables must be received by the ordering agency.

For compliance reporting purposes, the contractor must notify the U.S. Government Publishing Office of the date of shipment or delivery, as applicable. Upon completion of each order, contractor must contact the Shared Support Services Compliance Section via email at compliance@gpo.gov; via telephone at (202) 512-0520; or via facsimile at (202) 512-1364. Personnel receiving email, call, or facsimile will be unable to respond to questions of a technical nature or to transfer any inquiries.

SECTION 3. – DETERMINATION OF AWARD

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

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

I. (a)	3,914
(b)	773
(c)	2,458
(d) 1.	490
2.	112
3.	260
(e)	100
(f)	72
(g)	1,672
(h)	52
II. (a) 1.	1,672
2.	104
3.	52
4.	52
5.	52
(b) 1.	170
2.	10
3.	5
4.	5
5.	5

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SECTION 4. – SCHEDULE OF PRICES

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

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

An entry of NC (No Charge) shall be entered if bidder intends to furnish individual items at no charge to the Government.

Bids submitted with NB (No Bid), NA (Not Applicable), or blank spaces for an item may be declared non-responsive.

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

All invoices submitted to the GPO shall be based on the most economical method of production.

Fractional parts of 1,000 will be prorated at the per-1,000 rate.

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

I. COMPOSITION: Prices offered shall include the cost of all required materials and operations necessary (including proofs) for the composition of the products listed in accordance with these specifications.

- (a) Converting furnished Word documents to XML templatesper 1,000 characters.....\$ _____
- (b) Inserting XML tags, attributes, and processing instructions to textper 1,000 characters.....\$ _____
- (c) Inserting XML tags, attributes, and processing instructions to tabular matterper 1,000 characters.....\$ _____
- (d) Authors Alterations –
 - 1. Text matter..... per line.....\$ _____
 - 2. Tabular matter..... per column line.....\$ _____
 - 3. Page remake from previous bulletins..... per page.....\$ _____
- (e) Line.....per illustration.....\$ _____
- (f) Square-finish halftoneper illustration.....\$ _____

(Initials)

(g) PDF File per page.....\$ _____

(h) DocBook XML.....per file.....\$ _____

II. CREATION, REMEDIATION, AND DISTRIBUTION: Prices offered shall include the cost of all required materials and operations necessary for the creation, remediation, and distribution of the products listed in accordance with these specifications.

(a) Creating 508/WCAG 2.0/2.1 Compliant PDF Files –

1. Text Matterper typeset/print page.....\$ _____

2. Table of Contents and/or Index Pagesper typeset/print page.....\$ _____

3. Alternative Text (other than tables/charts)..... per alt text image.....\$ _____

4. Alternative Text – Tables/Charts (simple)..... per table/chart.....\$ _____

5. Alternative Text – Tables/Charts (complex)..... per table/chart.....\$ _____

(b) Remediating 508/WCAG 2.0/2.1 Compliant PDF Files for IRS Changes Only –

1. Text Matterper typeset/print page.....\$ _____

2. Table of Contents and/or Index Pagesper typeset/print page.....\$ _____

3. Alternative Text (other than tables/charts)..... per alt text image.....\$ _____

4. Alternative Text – Tables/Charts (simple)..... per table/chart.....\$ _____

5. Alternative Text – Tables/Charts (complex)..... per table/chart.....\$ _____

TYPEFACES: If manufacturer's generic equivalent typefaces are proposed, the bidder must list, on the line of the same number as the preferred typeface, the name of the equivalent typeface and composing machine to be used.

Preferred Typefaces –

1. Times Roman (including small caps and italics)
2. Times Italic
3. Times Bold
4. Times Bold Italic
5. News Gothic
6. News Gothic Bold
7. Arial Narrow MT
8. Lucida Math Symbol
9. Universal Pi

Manufacturer's Generic Equivalent Typefaces	Name of Composing Machine
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____

(Initials)

SHIPMENTS: Shipments will be made from: City _____ State _____.

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

DISCOUNTS: Discounts are offered for payment as follows: _____ Percent _____ Calendar Days. See Article 12 “Discounts” of Solicitations Provisions in GPO Contract Terms (Publication 310.2).

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

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

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

BIDDER’S NAME AND SIGNATURE: Unless specific written exception is taken, the bidder, by signing and submitting a bid, agrees with and accepts responsibility for all certifications and representations as required by the solicitation and GPO Contract Terms – Publication 310.2. When responding by fax or mail, fill out and return one copy of all pages in “SECTION 4. – SCHEDULE OF PRICES,” including initialing/signing where indicated.

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

Bidder _____
(Contractor’s Name) (GPO Contractor’s Code)

(Street Address)

(City – State – Zip Code)

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

(Person to be Contacted) (Telephone Number) (Email Address)

THIS SECTION FOR GPO USE ONLY

Certified by: _____ Date: _____ Contracting Officer: _____ Date: _____

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2018-12
March 19, 2018

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

Income Tax

Notice 2018-12, page 441.

This notice clarifies that a health plan that provides benefits for male sterilization or male contraceptives without a deductible, or with a deductible below the minimum deductible for a high deductible health plan (HDHP) under section 223(c)(2)(A) of the Internal Revenue Code, is not an HDHP under current guidance interpreting the requirements of section 223(c)(2). It also provides transition relief for periods before 2020.

Notice 2018-18, page 443.

This notice announces that the Department of the Treasury and the Internal Revenue Service intend to issue regulations providing guidance on the application of section 1061 of the Internal Revenue Code as enacted by “an Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018,” Public Law 115-97 on December 22, 2017. Those regulations will provide that the term “applicable partnership interest” for purposes of section 1061 includes a partnership interest directly or indirectly held by an S corporation.

Notice 2018-19, page 443.

Notice 2018-19 extends the relief under I.R.C. § 937 provided by Notice 2017-56 to individuals who would otherwise qualify as bona fide residents of Puerto Rico and the U.S. Virgin Islands, but for their need to leave (or inability to return to) these U.S. territories as a result of Hurricanes Irma or Maria. Notice 2018-19 extends the 14-day period under Treas. Reg. § 1.937-1(c)(3)(C)(1) to a fixed period of 268 days beginning on September 6, 2017, and ending on May 31, 2018. An affected individual who is outside of an impacted U.S. territory on any day during this 268-day period will also be treated as leaving or being unable to return to the relevant U.S. territory as a result of Hurricane Irma and Hurricane Maria on such day.

Notice 2018-20, page 444.

This Notice announces that the IRS list of jurisdictions that do not issue taxpayer identification numbers to their residents described in section IV.B.3.ii of Notice 2017-46, 2017-41 I.R.B. 275, will be expanded to include jurisdictions that request to the U.S. competent authority to be included on such list. The Department of Treasury and the Internal Revenue Service intend to amend § 1.1441-1T(e)(2)(ii)(B) to incorporate the guidance described in this notice.

Part III. Administrative, Procedural, and Miscellaneous

Notice of Transition Relief Regarding the Application of Section 223 to Certain Health Plans Providing Benefits for Male Sterilization or Male Contraceptives

Notice 2018-12

PURPOSE

This notice clarifies that a health plan providing benefits for male sterilization or male contraceptives without a deductible, or with a deductible below the minimum deductible for a high deductible health plan (HDHP) under section 223(c)(2)(A) of the Internal Revenue Code (Code), is not an HDHP under current guidance interpreting the requirements of section 223(c)(2) of the Code. This notice further provides transition relief for periods before 2020 during which coverage has been provided for male sterilization or male contraceptives without a deductible, or with a deductible below the minimum deductible for an HDHP.

BACKGROUND

Section 223 of the Code permits eligible individuals to deduct contributions to Health Savings Accounts (HSAs).¹ Among the requirements for an individual to qualify as an eligible individual under section 223(c)(1) is that the individual be covered under an HDHP and have no disqualifying health coverage. As defined in section 223(c)(2), an HDHP is a health plan that satisfies certain requirements, including requirements with respect to minimum deductibles and maximum out-of-pocket expenses.

Generally, under section 223(c)(2)(A), an HDHP may not provide benefits for any year until the minimum deductible for that year is satisfied. However, section 223(c)(2)(C) provides that “[a] plan shall not fail to be treated as a high deductible health plan by reason of failing to have a

deductible for preventive care (within the meaning of section 1871 of the Social Security Act, except as otherwise provided by the Secretary).² Therefore, an HDHP may provide preventive care benefits as defined for purposes of section 223 without a deductible, or with a deductible below the minimum annual deductible otherwise required by section 223(c)(2)(A) of the Code. To be a preventive care benefit as defined for purposes of section 223, the benefit must either be described as preventive care for purposes of the SSA or be determined to be preventive care in guidance issued by the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS).

Notice 2004-23 (2004-15 I.R.B. 725) and Q&As 26 and 27 of Notice 2004-50 (2004-33 I.R.B. 196) provide guidance issued by the Treasury Department and the IRS regarding preventive care benefits that an HDHP may provide without satisfying the minimum deductible requirement of section 223(c)(2)(A). Notice 2004-23 clarifies that preventive care generally does not include any service or benefit intended to treat an existing illness, injury, or condition.

Notice 2004-23 also explains that state law requirements do not determine whether health care constitutes preventive care under section 223(c)(2)(C). State insurance laws often require health insurance policies and similar arrangements subject to state regulation to provide certain health care benefits without regard to a deductible or on terms no less favorable than other care provided by the health insurance policy or arrangement. However, the determination whether a health care benefit that is required by state law to be provided by an HDHP without regard to a deductible is “preventive” for purposes of the exception for preventive care under section 223(c)(2)(C) is based on the standards set forth in guidance issued by the Treasury Department and the IRS, rather

than on how that care is characterized by state law.

Notice 2004-23 further indicates that the Treasury Department and the IRS are considering the appropriate standard for determining preventive care under section 223(c)(2)(C) and, in particular, whether any benefit or service should be added to the list of preventive care benefits and services set forth in Notice 2004-23 or other guidance.

Notice 2004-50, Q&A 27, provides that drugs or medications are preventive care when taken by a person who has developed risk factors for a disease that has not manifested itself or become clinically apparent, or to prevent the reoccurrence of a disease from which a person has recovered.

Section 1001 of the Patient Protection and Affordable Care Act, Pub. L. No. 111-148, 124 Stat. 119 (2010) (Affordable Care Act), added section 2713 to the Public Health Service Act (PHS Act) requiring non-grandfathered group health plans and health insurance issuers offering group and individual health insurance coverage to provide benefits for certain preventive health services without imposing cost-sharing requirements.³ The Affordable Care Act also added section 715(a)(1) to the Employee Retirement Income Security Act of 1974 (ERISA) and section 9815(a)(1) to the Code to incorporate the provisions of part A of title XXVII of the PHS Act, including section 2713 of the PHS Act, into ERISA and the Code. Guidance under section 2713 of the PHS Act is published jointly by the Treasury Department and the Departments of Labor and Health and Human Services.

Under section 2713(a)(1) of the PHS Act, evidence-based items or services constitute preventive health services if they have in effect a rating of A or B in the current recommendations of the United States Preventive Services Task Force (USPSTF) with respect to the individual involved. Also, preventive health services under section 2713(a)(4) of the

¹Tax-favored contributions may also be made on behalf of eligible individuals by their employers. See Q&A 19 of Notice 2004-2 (2004-2 I.R.B. 269).

²Section 1871 of the Social Security Act (SSA) does not address preventive care. Rather, section 1861 of the SSA describes the scope of preventive services for purposes of Medicare.

³42 U.S.C. 300gg-13.

EXHIBIT C - Page 3 of IRB 2018-12

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the sub-

stance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.

ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
FR—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.

PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

EXHIBIT D - Last Page of IRB 2018-12

Internal Revenue Service
Washington, DC 20224

Official Business
Penalty for Private Use, \$300

INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at www.irs.gov/irb/.

We Welcome Comments About the Internal Revenue Bulletin

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page (www.irs.gov) or write to the Internal Revenue Service, Publishing Division, IRB Publishing Program Desk, 1111 Constitution Ave. NW, IR-6230 Washington, DC 20224.