1052.209-70 Notice and Consent to Disclose and Use of Taxpayer Return Information.

As prescribed in 1009.7005, insert the following provision:

Notice and Consent To Disclose and Use of Taxpayer Return Information (NOV 2017)

(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 U.S.C. 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:

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 [*insert OFFEROR NAME*] on this offer.

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

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

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

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

[*insert PERSON(S) NAME AND CONTACT INFORMATION*]:

I certify that I have the authority to execute this consent on behalf of [*insert OFFEROR NAME*].

Offeror Name:

Offeror Taxpayer Identification Number:

Offeror Address:

Name of Individual Executing Consent:

Title of Individual Executing Consent:

Signature:

Date:

(End of provision)

Parent topic: Subpart 1052.2—Texts of Provisions and Clauses