

**ORDER FOR SUPPLIES OR SERVICES**

PAGE OF PAGES

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IMPORTANT: Mark all packages and papers with contract and/or order numbers.

1. DATE OF ORDER 09/15/2010		2. CONTRACT NO. (If any) TIRNO-05-Z-00012		6. SHIP TO:		
3. ORDER NO. 0030		4. REQUISITION/REFERENCE NO. W-0-W0-0R-SA-A02 000		a. NAME OF CONSIGNEE 30308207		
5. ISSUING OFFICE (Address correspondence to) Internal Revenue Service 6009 Oxon Hill Road, Suite 500 Oxon Hill, MD 20745				b. STREET ADDRESS 401 West Peachtree St. Strategy & Finance, Planning & Analysis		
7. TO:				c. CITY Atlanta	d. STATE GA	e. ZIP CODE 30308
a. NAME OF CONTRACTOR ATTN: MACRO INTERNATIONAL INC Phone: (301) 572-0890				f. SHIP VIA		
b. COMPANY NAME 00046689 MACRO INTERNATIONAL INC.				8. TYPE OF ORDER		
c. STREET ADDRESS 11785 BELTSVILLE DR STE 300				<input type="checkbox"/> a. PURCHASE REFERENCE YOUR: _____ Please furnish the following on the terms and conditions specified on both sides of this order and on the attached sheet, if any, including delivery as indicated.		<input checked="" type="checkbox"/> b. DELIVERY -- Except for billing instructions on the reverse, this delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above-numbered contract.
d. CITY BELTSVILLE	e. STATE MD	f. ZIP CODE 207053121		10. REQUISITIONING OFFICE		
9. ACCOUNTING AND APPROPRIATION DATA 09100934D W01F500 0A R707 TXRB9				12. F.O.B. POINT Destination		
11. BUSINESS CLASSIFICATION (Check appropriate box(es))				12. F.O.B. POINT		
<input type="checkbox"/> a. SMALL <input checked="" type="checkbox"/> b. OTHER THAN SMALL <input type="checkbox"/> c. DISADVANTAGED <input type="checkbox"/> g. SERVICE-DISABLED VETERAN-OWNED <input type="checkbox"/> d. WOMEN-OWNED <input type="checkbox"/> e. HUBZone <input type="checkbox"/> f. EMERGING SMALL BUSINESS				Destination		
13. PLACE OF		14. GOVERNMENT B/L NO.		15. DELIVER TO F.O.B. POINT ON OR BEFORE (Date)		16. DISCOUNT TERMS
a. INSPECTION	b. ACCEPTANCE			01/31/2011		Terms: 0% Days: 0

**17. SCHEDULE (See reverse for Rejections)**

ITEM NO. (a)	SUPPLIES OR SERVICES (b)	QUANTITY ORDERED (c)	UNIT (d)	UNIT PRICE (e)	AMOUNT (f)	QUANTITY ACCEPTED (g)
	W&I Health Coverage Tax Credit (HCTC) Survey Period of performance: Date of Award - January 31, 2011. Total task order value: \$52,008.00					
0001	Task 1: Planning Meeting	1.00	EA	1,367.00	1,367.00	
0002	Task 2: Project Plan	1.00	EA	1,640.00	1,640.00	
0003	Task 3: Administration	1.00	EA	14,107.00	14,107.00	
0004	Task 4: Survey Design	1.00	EA	1,640.00	1,640.00	

SEE BILLING INSTRUCTIONS ON REVERSE	18. SHIPPING POINT	19. GROSS SHIPPING WEIGHT	20. INVOICE NO.		33,254.00	17(h) TOT. ◀ (Cont. pages)
	21. MAIL INVOICE TO:					
	a. NAME IRS Beckley Finance Center		INVB030		52,008.00	17(i) GRAND TOTAL
	b. STREET ADDRESS (or P.O. Box) P.O. Box 9002 Tel: (304) 254-3300					
c. CITY Beckley		d. STATE WV	e. ZIP CODE 25802			

**22. UNITED STATES OF AMERICA BY (Signature)** ▶

23. NAME (Typed)  
BARBARA E CZERW 202-283-1103

TITLE: CONTRACTING/ORDERING OFFICER

**ORDER FOR SUPPLIES OR SERVICES  
SCHEDULE - CONTINUATION**

PAGE NO.

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**IMPORTANT: Mark all packages and papers with contract and/or order numbers.**

DATE OF ORDER		CONTRACT NO.		ORDER NO.		
09/15/2010		TIRNO-05-Z-00012		0030		
ITEM NO. (A)	SUPPLIES OR SERVICES (B)	QUANTITY ORDERED (C)	UNIT (D)	UNIT PRICE (E) US\$	AMOUNT (F) US\$	QUANTITY ACCEPTED (G)
	(Continued)					
0005	Task 5: Sampling Plan	1.00	EA	1,048.00	1,048.00	
0006	Task 6a: Data Collection (300 completed surveys)	1.00	EA	19,910.00	19,910.00	
0007	Task 7: Analysis and Reporting	1.00	EA	12,296.00	12,296.00	
0008	Task 8: OMB Clearance Documents	1.00	EA	0.00	0.00	
<b>TOTAL CARRIED FORWARD TO 1ST PAGE (ITEM 17(H))</b>					33,254.00	

**TASK ORDER  
HEALTH COVERAGE TAX CREDIT (HCTC) SURVEY  
FOR THE WAGE & INVESTMENT (W&I)**

**I. Performance Work Statement**

**A. Background**

The Health Coverage Tax Credit (HCTC), a federal tax credit established by the Trade Act of 2002, is designed to help eligible Americans and their families pay for health coverage they might otherwise not be able to afford, by paying 80% of an eligible individual's health plan premiums.

The program is a partnership of the federal government, state governments and health plan administrators. The federal government administers the program. State agencies help identify people who are eligible and help promote the program. State agencies and health plan administrators work together to make qualified coverage options available for eligible individuals.

Traditionally, the HCTC was designed to assist:

1. Workers who lose their jobs due to the effects of international trade and who are eligible for certain Trade Adjustment Assistance (TAA) benefits (i.e., for workers who have been certified to have lost their jobs, or whose hours of work or wages are reduced due to increased imports); or who are eligible for benefits under the Alternative Trade Adjustment Assistance (ATAA) program.
2. People who receive benefits from the Pension Benefit Guaranty Corporation (PBGC) and who are at least 55 years old.

In 2003, research was conducted with program participants and potentially eligibles to understand their perceptions of the program. A survey was conducted with participants and non-responders to understand program awareness, interest, usage and satisfaction

**B. Objectives**

Given recent legislative changes and the potentially changing face of the population (e.g. the inclusion of more service workers), in 2009, the IRS re-baselined the quantitative survey done in the program's infancy in 2003 using a modified version of the original survey. Results of this effort provided an updated baseline of program awareness, interest, usage and satisfaction and serve as a benchmark for any future research once the legislative and population changes take hold. The re-baseline project incorporated Surveys 3 and 4. However, in the interim HCTC determined an additional question with its subset of questions should have been included in the survey instrument. The anticipated work described in the task request will supplement the data obtained in Surveys 3 and 4.

It is anticipated that work described in this task request will begin in September 2010 and culminate in October 2010.

### **C. Government Property**

The following government information shall be furnished to the contractor at an agreed upon time.

- Sample Population Data/Information
- Survey Instrument from Surveys 3 and 4

The contractor shall certify that the data processed during the performance of this contract shall be completely purged from all data storage components of his/her computer facility and no output will be retained by the contractor at the time the IRS work is completed for this task order. If immediate purging of all data storage components is not possible, the contractor shall certify that any IRS data remaining in any storage component will be safeguarded to prevent unauthorized inspection or disclosure.

### **D. Scope of Work**

The scope for the HP Satisfaction questions is limited to program participants, preferably those who participated in survey 4, but could include others if the sample size is not met.

### **E. Requirements**

#### **1. Planning Meeting**

Within ten business days after the contract is awarded, the Contractor shall coordinate a Planning Meeting with HCTC. The goal of this planning meeting will be to review previous research, discuss survey development, the sampling plan, survey methodology, survey administration, weighting schemes, reporting, and to establish a Project Plan. Special attention will be paid to issues associated with survey communications and concerns with the legitimacy of this survey as IRS-sponsored. Another reason for the meeting will be to establish the roles and responsibilities of the Contractor and the IRS. At the conclusion of the planning meeting, but not more than five business days thereafter, the Contractor shall prepare a summary report documenting the issues and decisions made with regard to the HCTC Survey. The IRS does not expect or require the Contractor to expend significant resources for this task.

#### **2. Project Plan**

The Contractor shall develop a complete Project Plan that addresses survey development, the sampling plan, survey methodology, survey administration, weighting

schemes, analysis and reporting.

The Project Plan shall include:

1. Major Deliverables,
2. Timeline of the project,
3. Procedures for the quality,
4. Sampling procedures,
5. Survey administration,
6. Data entry,
7. Data preparation,
8. Analysis,
9. And reporting.

The Project Plan shall also contain the Quality Assurance Plan. The Quality Assurance Plan shall address all procedures for ensuring the accuracy and validity of questionnaire, sampling procedures, survey administration, data entry, data preparation, analysis, and reporting.

The general quality measures as set forth below shall be applied to the Work Products received from the Contractor under this Task Order.

- **Accuracy**

Deliverables shall be accurate in presentation, technical content, and adherence to accepted elements of style.

- **Clarity**

Deliverables shall be clear and concise; engineering terms shall be used, as appropriate. All diagrams shall be easy to understand and relevant to the supporting narrative.

- **Specifications Validity**

All deliverables must satisfy the requirements of the IRS as specified herein.

- **File Editing**

All text and diagrammatic files shall be editable by the IRS.

- **Format**

Deliverables shall be submitted in hard copy (where applicable) and in media defined in the SOW. The Work Product format may change from Sub-task to Sub-task. Hard copy formats shall follow Treasury/IRS Directives and shall be consistent with other similar efforts.

- **Timeliness**

Work Products shall be submitted on or before the due date specified in the task order, or submitted in accordance with a later scheduled date determined by the Contracting Officer with **no major deficiencies** in Work Products.

### **3. Administration**

The Contractor shall conduct and complete an outbound telephone survey for the additional survey questions as determined by HCTC. The approximated ten questions will be in addition to the questions in the Surveys 3 and 4. Only the additional questions will be addressed in this task order. The contractor shall determine phone numbers based on the respondent data provided by HCTC.

WIRA/HCTC estimates that survey administration shall begin in September 2010 and estimates that survey administration shall take approximately 45 days, plus or minus ten days.

The contractor shall provide HCTC weekly progress reports that include response rates. These reports shall also include issues with survey administration and possible remedial actions.

Standard procedures will be used in order to obtain the highest response rate possible.

### **4. Survey Design**

The questionnaire from 2009-10 will be modified and provided to the Contractor. It is expected the Contractor shall add or change any of the questions as determined by HCTC. Minor questionnaire coding/preparation for data collection will be necessary. The contractor shall provide draft survey as developed by HCTC with input from contractor within the agreed upon date between COTR and Contractor. If revisions are necessary, the Contractor shall submit the to the COTR and HCTC functional contact the revised questionnaire within 5 business days of receiving government comments.

### **5. Sampling Plan**

The sample drawn from TAA and PBCG random program participants, used for Survey 4 will be used again. The majority of the sample will NOT contain phone numbers. Today, the PBGC represents approximately 55% of the population (TAA is 45%).

For the survey described in this document, IRS will provide the Contractor the following data elements presented in a Microsoft Excel database:

First name  
Last name  
Street address  
City name  
Zip code  
Filing status  
Received Date  
Enrollment Status

Contact History  
Tax form  
Date of birth

Sample will not contain phone numbers. It is expected that the Contractor shall conduct number look-up to obtain phone numbers.

The Contractor shall design a survey sampling plan that is representative of the population at a confidence level of 95%. Since program participation levels are similar to that in 2003 and 2009-10, IRS envisions a similar/same sample size—a total of 300-600 respondents who are participating in the HCTC program . The Contractor should also provide recommendations on data weighting. The sampling plan shall be delivered to the IRS within 10 business days of the Planning Meeting (Task 1 above).

## **6. Data Collection**

The Contractor shall conduct live interviews via the telephone and tabulate the results. Survey length is anticipated to be approximately 10 minutes. The data collection Contractor shall provide a cleansed data set containing both survey responses and open-ended comments coded according to a coding scheme supplied by the IRS project Contractor, linked with the issue identification number for analysis. Raw data shall also need to be made available for additional IRS analysis in Excel and SPSS.

## **7. Analysis and Reporting**

A summary report of findings in total and by key groups (TAA vs. PBGC) shall be prepared by the Contractor and furnished in PowerPoint. It is expected that the Contractor shall need to tie results to previous survey efforts. The draft report shall be delivered by the Contractor within 10 business days after the data collection is completed. The Final Report shall be delivered to the IRS within 5 business days after the edited report is received by the Contractor from the IRS.

## **8. OMB Clearance Documents**

No assistance with OMB clearance documents will be necessary. It is expected that OMB clearance will be awarded approximately eight weeks after the contract is awarded. Data collection shall begin immediately following OMB clearance notification.

## **F. Deliverables**

Deliverables shall include

- Summary of Planning Meeting
- Project Plan
- Sampling Plan
- Final Coded Survey Instrument
- Cleansed Data-set

- Raw data in SPSS and Excel
- Report of findings in PowerPoint

At an agreed upon time, the Contractor shall prepare and deliver a telephone presentation summarizing key findings.

## **G. Administrative Requirements**

### **1. Period of Performance**

The Contractor shall conduct data collection through September 30, 2010. The Contractor shall complete analysis/reporting by October 8, 2010. Period of performance for this project ends January 31, 2011.

### **2. Inspection and Acceptance**

Inspection and acceptance of all work performed shall be by the IRS Task Manager in W&I. Written deliverables shall be reviewed for accuracy, clarity, completeness, and timeliness within five (5) business days of receipt unless specified differently elsewhere in this task request. The IRS will provide any concerns and comments to the Contractor, who shall ensure the completion of each deliverable in a manner acceptable to the IRS. The Contractor shall deliver all copies of completed deliverables to the HCTC project team in Washington, D.C.

## **III. Disclosure/Safeguards/Privacy Act/Security/508 Provisions**

The task request specifically includes all disclosure and privacy safeguard provisions addressed in BPA #s TIRNO-05-Z-00012. All contractual requirements included in the contract are in full force and effect for this task order. Disclosure and Privacy Act requirements are expressly set forth in the relevant BPA.

In accordance with the "Federal Information Security Management Act of 2002" (FISMA) and other applicable Federal laws and regulations, the contractor shall take appropriate steps to ensure the incorporation of the necessary security protections within the information system(s), developed under this SOW, commensurate with the risk and magnitude or destruction, whether operated by the IRS or by a contractor on behalf of the IRS, which shall include the testing of all management, operational, and technical security controls within the information system(s), a plan including the necessary procedures to ensure continuity of operations of the information system(s) is developed and documented, and that the appropriate level of security awareness training to be conducted for all users prior to their access to either the information or information system(s). The contractor shall adhere to the procedures as described in FIPS PUB 199, "Standards for Security Categorization of Federal Information and Information Systems"; FIPS PUB 200, "Minimum Security Requirement for Federal Information and Information Systems,"; and NIST Special Publication 800-53A, "Guide for Assessing the Security Controls in Federal Information Systems".



In addition, the system shall be certified and accredited in accordance with NIST Special Publication 800-37, "Guide for the Security Certification and Accreditation of Federal Information Systems," prior to system implementation.

The contractor shall comply with Treasury Directive 85-01, Internal Revenue Manual 10.8.1, IRS Computer Security Awareness briefings and training, IRS Contractor Site Reviews/audits, Privacy Impact Assessment and disclosure/safeguards guidance, and all applicable IT Security Guidance by Treasury directives, IRS Documents, Policies and Procedures.

### **FAR 52.252-2 Clauses Incorporated by Reference (Feb. 1998)**

52.224-1	Privacy Act (APR 1984)
52.224-2	Privacy Act Notification (APR 1984)
52.239-1	Privacy or Security Safeguards (access to clauses in full txt: <a href="http://www.arnet.gov/far/">http://www.arnet.gov/far/</a> )

The following System of Records (SORs) shall be used during the life of this Blanket Purchase Agreement:

- *Audit Information Management System (AIMS) 42.008*
- *Taxpayer Delinquent Account Files (CQMS and ICS) 26.019*
- *Unified System for Time and Appeals Records (ACDC) 44.003*
- *Employee Plans/Exempt Organizations Correspondence Control Records (EDS) 50.001*
- *Taxpayer Advocate Service and Customer Feedback and Survey Records (TAMIS) 00.003*
- *Correspondence Files and Correspondence Control Files 00.001*
- *CADE Business Master File 24.046*
- *CADE Individual Master File 24.030*
- *Electronic Filing Records 22.062*

### **IRSAP CLAUSES**

1052.204-9000	Screening Requirements
1052.204-9001	Identification/Budging Requirements
1052.224-9000(a)	Disclosure of Information – Safeguards (returns and return information)
1052.224-9000(b)	<i>Disclosure of Information – Safeguards (film and photocopying)</i>
1052.224-9000(d)	<i>Disclosure of Information – Safeguards (OUO material)</i>
1052.224-9000(e)	<i>Disclosure of Information – Safeguards (contracts with other Federal agencies)</i>
1052.224-9001(a)	<i>Disclosure of Information – Criminal/Civil Sanctions (SBU data)</i>

1052.224-9001(b)	<i>Disclosure of Information – Criminal/Civil Sanctions (OUO data)</i>
1052.224-9002	<i>Disclosure of Information – Inspection (inspection of contractor site)</i>
1052.224-9003	<i>Disclosure of Information – Contractor Acceptance (contract modification)</i>

## **Security and Safeguards**

### **Personal Identity Verification of Contract Personnel, effective October 27, 2005.**

Contractor shall comply with Presidential Directive, called HSPD-12, which states (a) the contractor shall comply with Treasury and Bureau personal identity verification procedures that implement HSPD-12, OMB guidance memorandum M-05-24 and FIPS Pub 201, and (b) the contractor shall insert this provision in all subcontracts when the subcontractor is required to have physical access to a Federally controlled facility or access to a Federal information system. Also, at a minimum, contractors working on-site must possess an Interim Staff-Like Access Clearance from the IRS National Background Investigation Center (NBIC) prior to reporting to work.

### **STANDARD IT SECURITY CONTRACT LANGUAGE** (new as of October 2006):

#### **a. Information Security / Federal Information Security Management Act (FISMA)**

Pursuant to the Federal Information Security Management Act (FISMA), Title III of the E-Government Act of 2002, P.L. 107-347, the contractor shall provide minimum security controls required to protect Federal information and information systems. The term 'information security' means protecting information and information systems from unauthorized access, use, disclosure, disruption, modification, or destruction in order to provide confidentiality, integrity and availability.

The contractor shall provide information security protections commensurate with the risk and magnitude of the harm resulting from the unauthorized access, use, disclosure, disruption, modification, or destruction of information collected or maintained by or on behalf of the agency; or information systems used or operated by an agency or by a contractor of an agency. This applies to individuals and organizations having contractual arrangements with the IRS, including employees, contractors, vendors, and outsourcing providers, which use or operate information technology systems containing IRS data.

An IRS information or information system are defined as a General Support System (GSS), Major or Minor Application with a FIPS 199 security categorization impact level of low, moderate or high, and those systems identified by the As Built Architecture (ABA) and agency FISMA Master Inventory.

#### **b. Treasury / IRS Policies for Information Technology (IT) Security**

The contractor shall comply with Department of Treasury Directive TD P 85-01, Treasury Security Manual TDP 71-10, and Internal Revenue Manual 10.8.1 Information Technology Security Policy and Guidance. The contractor shall comply with IRS Internal Revenue Manuals (IRM) and Law Enforcement Manuals (LEM) when developing or administering IRS information and information systems.

The contractor shall comply with the Taxpayer Browsing Protection Act of 1997 - Unauthorized Access (UNAX), the Act amends the Internal Revenue Code 6103 of 1986 to prevent the unauthorized inspection of taxpayer returns or tax return information.

**c. Certification and Accreditation Process**

Contractors systems that collect, maintain, operate or use agency information or an information system on behalf of the agency (a General Support System (GSS), Major or Minor Application with a FIPS 199 security categorization) must ensure annual reviews, risk assessments, security plans, control testing, a Privacy Impact Assessment (PIA), contingency planning, and certification and accreditation, at a minimum meet NIST guidance, if required by the IRS.

**d. Contractor System Review / Site Visit**

The contractor shall be subject to at the option / discretion of the agency, to periodically test, (but no less than annually) and evaluate the effectiveness of information security controls and techniques. The assessment of information security controls may be performed by an agency independent auditor, security team or Inspector General, and shall include testing of management, operational, and technical controls of every information system that maintain, collect, operate or use federal information on behalf of the agency. The agency and contractor shall document and maintain a remedial action plan, also known as a Plan of Action and Milestones (POA&M) to address any deficiencies identified during the test and evaluation. The contractor must cost-effectively reduce information security risks to an acceptable level within the scope, terms and conditions of the contract.

**e. Information Security Awareness and Training**

The contractor shall comply with IRS mandatory annual Computer Security Awareness briefings, UNAX briefings and receive an initial orientation before access to IRS Information Systems. Perform HSPD-12 Personal Identify Verification, physical and personnel security screening / background investigation for approval of a contractor badge for staff like access; then obtain 5081 approval to IRS information systems.

All contractors and contractor employees who are involved with the management, use, programming or maintenance of IRS information systems must complete the IRS mandatory Computer Security briefing. All contractors and contractor employees who could have access to return information must complete the mandatory UNAX briefing.

Contractors shall certify the completion of training by their employees annually. The certification shall be submitted to the contracting officer, with a copy to the COTR and Mission Assurance Security Services Awareness and Training Team.

MA&SS conducts a series of security awareness training; in particularly the Unauthorized Access (UNAX) training and Computer Security Awareness training, which is conducted annually and mandatory for all IRS employees and contractors. FISMA requires continuous security awareness training to inform personnel, including contractors, other users, and individuals with significant IT Security responsibilities that support the operations and assets of the agency to receive specific training on agency guidance, policies and procedures to reduce information security risks.

**Office of the President Management and Budget (OMB) Policies for Security of Federal Automated Information Resources** The contractor shall comply with OMB Circular No. A-130 Security of Federal Automated Information Resources Appendix III. The contractor shall comply with the guidance in OMB Circular policy M-06-16 Protection of Sensitive Agency Information to

implement protections for personally identifiable information being transported and/or stored offsite. In those instances where personally identifiable information is transported to a remote site of the contractor, the contractor shall implement NIST Special Publication 800-53 security controls and IRS specific security procedures to ensure that information is transported in encrypted form. The contractor shall comply with OMB Circular Policy M-06-16, Safeguarding Personally Identifiable Information (PII), and Policy M-06-19 Reporting Incidents Involving Personally Identifiable Information.

**Safeguarding / Protecting Sensitive Personally Identifiable Information (PII)**

Sensitive PII is defined by OMB as “any information about an individual maintained by an agency, including, but not limited to, education, financial transactions, medical history, and criminal or employment history and information which can be used to distinguish or trace an individual's identity, such as their name, social security number, date and place of birth, mother's maiden name, biometric records, etc., including any other personal information which is linked or linkable to an individual.” Information systems can be either electronic or manual.

IRM 10.8.1 require IRS' sensitive information is to be handled and protected at the contractor's site, including any information stored, processed, or transmitted using the contractor's computer systems. Contractor personnel shall perform a background investigation and/or clearances required; receive security awareness and training required for contractor activities or facilities; and any facility physical security requirements. Most IRS information is categorized as SBU. This includes: a.) taxpayer information, b.) employee data - such as evaluations, c.) personnel and payroll records, d.) financial and statistical information on agency operations not normally available for public disclosure, and e.) proprietary information provided to the government by third parties. Various laws and regulations have addressed the need to protect sensitive information held by government agencies including the Federal Information Security Management Act (FISMA), the E-Government Act of 2002, the Privacy Act of 1974, and OMB Circular A-130, Management of Federal Information Resources. FISMA requires agencies to have a security program and controls for systems to protect their sensitive information. Therefore, the contractor shall comply with OMB policies and Treasury / IRS specific policies, procedures or guidance to protect sensitive information, such as the following guidance from OMB Policy M-06-16:

- 1.) Encrypt all data on mobile computers/devices which carry agency data unless the data is determined to be non-sensitive, in writing, by your Deputy Secretary or an individual he/she may designate in writing;
- 2.) Allow remote access only with two-factor authentication where one of the factors is provided by a device separate from the computer gaining agency access;
- 3.) Use a “time-out” function for remote access and mobile devices requiring user re-authentication after 30 minutes inactivity; and
- 4.) Log all computer-readable data extracts from databases holding sensitive information and verify each extract including sensitive data has been erased within 90 days or its use is still required.

**The National Institute of Standards and Technology (NIST) Guidance for Information Security**

The contractor shall follow Information Security guidance established by the National Institute of Standards and Technology (NIST). The contractor shall establish the minimum security controls identified in NIST Special Publication 800-53 Recommended Security Controls for Federal Information / NIST 800-53A and Revision 1, and FIPS 200 Minimum Security Requirements for Federal Information and Information Systems. The contractor shall follow the best practices and

guidance established by NIST special publication 800 Series and Federal Information Processing Standards (FIPS) for computer security. The IRS may determine such applicable Information Technology (IT) Security standards and policies.

### **Handling Information Security Incidents**

The IRS Computer Security Incident Response Capability (CSIRC) defines a security incident as: “any adverse event whereby some aspect of computer security could be threatened. Adverse events may include the loss of data confidentiality, disruption of data or system integrity, disruption or denial of availability, loss of accountability, or damage to any part of the system.” User Compromise, Disclosure of Taxpayer/Sensitive Data, Malicious Code (successful or unsuccessful), Denial of Service (DoS) (successful or unsuccessful), Website Defacement, Identity Theft, Misuse of Resources or Policy Violation, Loss or Theft of IT Equipment, IRM/LEM Non- Compliance, Unauthorized Access Attempt, Probe/Scan, and any other security incident that may threaten or damage any IRS or federal agency information or information system(s).

The contractor shall maintain procedures for detecting, reporting, and responding to security incidents, and mitigating risks associated with such incidents before substantial damage is done to federal information or information systems. The contractor shall immediately report all computer security incidents that involve IRS information systems to the IRS Computer Security Incident Response Center (CSIRC). Any theft or loss of IT equipment with federal information / data must be reported within one hour of the incident to CSIRC. Those incidents involving the loss or theft of sensitive but unclassified (SBU) data (i.e. taxpayer, PII) shall be reported to CSIRC, first-line manager, and Treasury Inspector General for Tax Administration (TIGTA). Based on the computer security incident type, CSIRC may further notify the Treasury Computer Security Incident Response Capability (TCSIRC) in accordance with TCSIRC procedures.

## **Applicable 508 Provisions**

### ***1194.31 Functional performance criteria***

**1194.31 (a) At least one mode of operation and information retrieval that does not require user vision shall be provided, or support for Assistive Technology used by people who are blind or visually impaired shall be provided.**

Determine if the system can be used without user vision.

1. For web, ensure the following provisions are met: 1194.22 a b c d e f g h i k l m n o p
2. For software, ensure the following provisions are met: 1194.21 a b c d e f h i l
3. Using JAWS and keyboard navigation, ensure that all application and administrative functions are available without requiring user vision. Determine if the system can be used without user vision by stepping through use cases with the JAWS screen reader.

**1194.31 (b) At least one mode of operation and information retrieval that does not require visual acuity greater than 20/70 shall be provided in audio and enlarged print output working together or independently, or support for Assistive Technology used by people who are visually impaired shall be provided.**

Determine if the system can be used with low vision.

1. For web, ensure the related technical provisions are met: 1194.22 a b c d e f g h i k l m n o p
2. For software, ensure the related technical provisions are met: 1194.21 a b c d e f g h i j l

3. Determine if the system can be used with low vision by stepping through use cases with the ZoomText screen magnifier. Ensure all text, images and multimedia can be magnified. Ensure foreground and background colors can be sufficiently adjusted. Ensure text and images do not pixelate when magnified.

Ensure form field labels are visible on-screen when the associated control is magnified.

**1194.31 (c) At least one mode of operation and information retrieval that does not require user hearing shall be provided, or support for Assistive Technology used by people who are deaf or hard of hearing shall be provided.**

Determine if the system can be used without user hearing.

- For web, ensure the following provisions are met:
  - 1194.22 b m p
- For software, ensure the following provisions are met:
  - 1194.21 b h
- Determine if the system can be used without user hearing by stepping through use cases with sound turned off. Ensure audio is not the sole method for communicating information. Ensure compatibility with the Windows SoundSentry. Ensure synchronized captions are provided for audio portions of multimedia. Ensure all product functionality and content can be accessed when audio output is disabled.

**1194.31 (d) Where audio information is important for the use of a product, at least one mode of operation and information retrieval shall be provided in an enhanced auditory fashion, or support for assistive hearing devices shall be provided.**

Determine if sound output is part of the system (if not, then it is a pass; if yes, ensure that all application and administrative functions are available through amplified audio output or ensure compatibility with coupled hearing devices).

**1194.31 (e) At least one mode of operation and information retrieval that does not require user speech shall be provided, or support for Assistive Technology used by people with disabilities shall be provided.**

Determine if system can be used without user speech by stepping through use cases without speaking. Ensure speech is not the sole method of providing input. Ensure compatibility with assistive technologies that provide alternatives to human speech.

**1194.31 (f) At least one mode of operation and information retrieval that does not require fine motor control or simultaneous actions and that is operable with limited reach and strength shall be provided.**

A. Determine if system can be used without fine motor control.

Use the application with voice command software and accessibility features of the OS such as sticky keys, toggle keys and filter keys.

B. Determine if system can be used without simultaneous actions.

Use the application with the keyboard and observe if unusual key combinations are required.

C. Determine if the system can be used with limited reach and strength.

Use the application with voice command software.

D. For web, ensure the following relevant technical provision is met: 1194.22 p

E. For software, ensure the following provisions are met: 1194.21 a b c

**§ 1194.41 Information, documentation, and support****1194.41 (a) Product support documentation provided to end-users shall be made available in alternate formats upon request, at no additional charge.**

Evaluate documents to ensure that they are directly provided in an accessible alternative form or there is a mechanism in place to request and create alternative formats. Ensure documents are machine-readable. Ensure documents can be enlarged to various sizes of hardcopy output. Ensure documents are machine-readable by text-to-speech software. Ensure all images, figures and diagrams have informative textual alternatives. Ensure all charts and tables are readable when converted to alternate formats. Ensure alternatives to audio and visual directives, color coding and location and spatial terminology are provided.

**1194.41 (b) End-users shall have access to a description of the accessibility and compatibility features of products in alternate formats or alternate methods upon request, at no additional charge.**

Evaluate documents to ensure that they contain accessibility information including accessibility specific keystrokes and are directly provided in an accessible alternative form or there is a mechanism in place to request and create alternative formats. Determine if end-users have access to a description of the accessibility and compatibility features of products in alternate formats or alternate methods upon request, at no additional charge. Summarize the accessibility and compatibility features of the system. Say where these features are described. Verify that those descriptions are available in alternate formats for free.

**1194.41 (c) Support services for products shall accommodate the communication needs of end-users with disabilities.**

Evaluate the application support process to ensure mechanisms are in place for all users with disabilities to receive equivalent access to support material, personnel, and services. Determine if support services for products accommodate the communication needs of end-users with disabilities. Describe the support services for products. Describe the needs of users with disabilities. State how the support services meet the needs of users with disabilities.