52.209-12 Certification Regarding Tax Matters.

As prescribed in 9.104-7(e), insert the following provision:

Certification Regarding Tax Matters (Oct 2020)

(a) This provision implements section 523 of Division B of the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235), and similar provisions, if contained in subsequent appropriations acts.

(b) If the *Offeror* is proposing a total contract price that will exceed $5.5 million (including *options*), the *Offeror shall* certify that, to the best of its knowledge and belief, it

(1) Has □ filed all Federal tax returns required during the three years preceding the certification;

(2) Has not □ been convicted of a criminal offense under the Internal Revenue Code of 1986; and

(3) Has not □, more than 90 days prior to certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or *offer* in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.

(End of provision)

Parent topic: 52.209 [Reserved]