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| **BUREAU OF FISCAL SERVICES**  **Procurement Unit** |  |  |

**Invitation for Bids (IFB) 16-200**

**Tax Law Handbooks and Electronic Online Tax and Accounting Research Database Service**

**Response to Bidder Questions and Amendment #1**

October 13, 2016

To All Potential Bidders:

Attached are the Department’s responses to Questions received for the above referenced IFB.

Also, the Department is issuing Amendment #1 as clarification to:

* Amend the Schedule of Events;
* Amend the specifications for Lot 1; and
* Remove the TSBM page counts from the total page counts for the NYS Sales & Use Tax Law Handbooks provided in Exhibit 1.

Replacement pages follow. All deletions are shown as blue, strike-through text, and all additions are made in red text.

All other requirements and conditions remain as indicated in the IFB.

All proposals must be received no later than 2:00 pm, October 25, 2016.

| **#** | **IFB Section** | **IFB Page #** | **Question** | **Answer** |
| --- | --- | --- | --- | --- |
| 1 | I.B.  Currency of Handbook Content/Delivery/ Implementation | 12 | If the Governor of New York signs laws from the previous session in late January or February that affect the material in the Tax Law Handbooks, will there be flexibility with regard to the March 1 delivery date? | While DTF would not reject incorporation of a late change to the books if that could be accomplished within the agreed upon timeframes (“by March 1st of the publication year, or no later than 8 weeks after approval of the initial term of the Contract or any renewal thereof, by OSC, whichever occurs later in time”), DTF’s intent in the IFB was to set a deadline of December 1 of the year preceding publication as the date on which to determine currency/accuracy of the information contained in the books. That is, if the content is accurate per the laws that have been enacted as of December 1 of the year preceding publication, then the publisher has complied with its obligation. |
| 2 | Exhibit 1  Previous Five (5) Annual Orders’ Volume and Page Counts | 43 | Can you please provide the per-unit prices for the 2016 editions of each of the four Tax Law Handbooks? | The 2016 edition per-unit pricing is as follows:   * NYS Tax Law: $88.59 * NYS Corporation Tax Law and Regulations: $106.29 * NYS Personal Income Tax Law and Regulations: $106.29 * NYS Sales and Use Tax Law and Regulations: $106.29 |
| 3 | II.A.1  Mandatory Technical Requirements, Tax Law Handbook Technical Requirements, NYS Tax Law | 13 | Can you please provide an exact list of articles and sections required from the Administrative Code of the City of New York for the “NYS Tax Law” publication? | NYC Admin Code Title 11 Taxation and Finance Chapters 1, 5, 6, 7, 17, 20, 21, 25 and 26.  NYC Admin Code Title 20 Consumer Affairs Chapter 2.  (See Amendment #1) |
| 4 | II.A.2  Mandatory Technical Requirements, Tax Law Handbook Technical Requirements, NYS Corporation Tax Law and Regulations | 14 | Can you please provide an exact list of articles and sections required from the New York Codes, Rules & Regulations for the “NYS Corporation Tax Law and Regulations” publication? | Title 20 NYCRR Chapter 1 Franchise and Certain Business Taxes.  Title 20 NYCRR Chapter IX Procedural Regulations Parts 2500.1 through 2500.7.  (See Amendment #1) |
| 5 | II.A.3  Mandatory Technical Requirements, Tax Law Handbook Technical Requirements, NYS Personal Income Tax Law and Regulations | 14 | Can you please provide an exact list of articles and sections required from the New York Codes, Rules & Regulations and the Administrative Code of the City of New York for the “NYS Personal Income Tax Law and Regulations” publication? | Title 20 NYCRR Chapter I Franchise and Certain Business Taxes Parts 1 - 8, and Parts 36-39.  Title 20 NYCRR Chapter II Income Taxes and Estate Taxes subchapters A, C, D, E and F.  Title 20 NYCRR Chapter V Public Access to Records, Chapter VI Communications of the Division of Taxation and Finance, Chapter XI Tax Appeals Tribunal, Chapter XII Bureau of Conciliation and Mediation Services and Chapter XIII Compromises.  NYC Department of Finance Rules & Regulations Title 19 Department of Finance Chapter 28 and 29.  (See Amendment #1) |
| 6 | II.A.4  Mandatory Technical Requirements, Tax Law Handbook Technical Requirements, NYS Sales and Use Tax Law and Regulations | 15 | Can you please provide an exact list of articles and sections required from the New York Codes, Rules & Regulations for the “NYS Sales and Use Tax Law and Regulations” publication? | The articles and sections required from Title 20 of the NYCRR in include:  Chapter IV Sales and Use and Other Miscellaneous, Chapter VI Communications of the Division of Taxation and Finance, Chapter IX Procedural Regulations, Chapter XI Tax Appeals Tribunal, Chapter XII Bureau of Conciliation and Chapter XIII Compromises.  (See Amendment #1)  Additionally, DTF requires inclusion of all NYS and NYC laws specifically enumerated in IFB section II.A.4. |
| 7 | II.A.  Mandatory Technical Requirements, Tax Law Handbook Technical Requirements | 13 | Can you please confirm that surrogate court forms will not be required in any of the Tax Law Handbooks? | Confirmed, surrogates court forms are not required. |
| 8 | N/A | N/A | If you cannot provide answers to questions 1-7 above by October 4, 2016, we respectfully request that the proposal due date be extended by 5 business days. | DTF will extend the proposal due date by five (5) business days. The updated due date for proposals is October 25, 2016.  (See Amendment #1) |
| 9 | IV.A.5  Administrative Requirements, Administrative Proposal Conditions, Proposal Security | 19 | IFB says all responses are subject to public inspection pursuant to Freedom of Information requests, but we can still mark portions as confidential or proprietary. So, we need to understand if such marked portions are also subject to public inspection. | All agency records (including bid submissions) are subject to public inspection upon agency receipt of a request made pursuant to the NYS Freedom of Information Law (Public Officers Law Article 6, §§84-90) *unless* the requested records fall within an exception to FOIL, as set forth at POL §87(2). For example, POL §87(2)(d) allows a NYS agency to deny access to those portions of a bid that fall within the “trade secret exception,” i.e., records exempt from disclosure because they contain trade secrets the disclosure of which would cause substantial injury to the competitive position of a bidder. Bidders should designate in their bid submission the portion(s) of their bids they believe to be exempt from public disclosure based on the FOIL exceptions and comply with applicable bid submission requirements. (See IFB at Section V.B—Submission of Proposals) In the event of a request for disclosure, DTF will withhold any portions so designated if the records come within a FOIL exemption. If DTF receives a FOIL request for a bid, DTF will notify the Bidder and, if need be, provide the Bidder with an opportunity to defend its assertion of exemption. DTF cannot, however, guarantee, that the mere designation of portion(s) of the bid as “trade secret,” “confidential” or “proprietary” will prevent their disclosure in a case where withholding the materials is not warranted under the FOIL statute. See also IFB at Article IV. Administrative Requirements, B. Administrative Contract Conditions (discussing FOIL trade secrets exemption from disclosure and legal standard and advising Bidders to consult with legal counsel). |
| 10 | IV.B.5 – IV.B.8  Administrative Requirements, Administrative Contract Conditions, 5-8  IV.B.22  Administrative Requirements, Administrative Contract Conditions, Encouraging Use of NYS Businesses in Contract Performance | 24-28  37 | There are numerous provisions/commitments in the IFB and Preliminary Contract about MWBE (Minority and Women Owned Business Enterprises) participation goals and initiatives – including providing periodic reports and plans on our efforts in this regard.  There are also similar provisions regarding use of Service-Disabled Veteran Owned businesses as well as New York State businesses.  Given that we are not engaging any subcontractors specifically for this contract, we need confirmation that none of these would apply in this case. | The Department is not prohibiting the subcontracting of services for Lot 1, Tax Law Handbooks. As such, the winning Bidder for Lot 1 is expected to comply with the stated MWBE goals, as well as encouraged to strongly consider SDVOBs, in the fulfillment of the requirements of the contract.  The Department established its MWBE goals for this contract based on a level of commitment that we believe is attainable in the industry, and is in line with the State's priority to advance use of MWBE firms. A Bidder failing to meet the stated MWBE goals must, at a minimum, document its good faith efforts to engage a certified MWBE in the performance of this contract; otherwise, the bid may be deemed non-responsive and disqualified from contract award.  If your firm is not able to attain the stated goals, a request for a waiver is possible. |
| 11 | V  Proposal Submission | 39 | If we are bidding on Lot 1 as well as Lot 2, the RFB (sic) states to submit in one submission.  How will you award, will you award digital and books together or are you looking at different partners for each price? | The Department will award two (2) contracts; one contract for Lot 1 – Tax Law Handbooks and one contract for Lot 2 – Electronic Online Tax and Accounting Research Database Service.  While it is possible that the same Bidder can win both Lots, the Lots will be awarded separately. |
| 12 | IA – Lot 2  Introduction | 11 -12 | Would you please explain the typical research process used when looking for answers?  How do you use browser searches?  Please prioritize the content you search most listing a Top 5. | DTF has myriad electronic database users and there is no “typical research process” used by all. DTF employees have various approaches to research depending on the researcher, the researcher’s skills, and the information sought. Some research begins with a known law or regulation in order to see other citing references. Other research begins with Boolean or natural language searches for open-ended questions, such as seeking a legal opinion on an issue in a relevant jurisdiction. Other users simply need to confirm currency of decisions, statutes, agency publications etc. DTF does not have reliable metrics allowing us to “prioritize top 5” content with any degree of certainty. Our best anecdotal information would be as follows:  1 – Primary sources: NY statutes, court decisions from all levels, ALJ through appellate, regulations;  2 – Primary sources: NY agency opinions, agency publications;  3 – Primary sources: Federal statutes and regulations;  4 – Secondary sources: editorial analysis of law;  5 – Primary sources: other jurisdictions’ statutes, legal decisions. |
| 13 | III  Financial Requirements | 18 | Can bidders modify the form for Lot 2 bids by offering two prices:   1. Meets bid specs 2. Optional services | No.  The IFB sets forth ALL Lot 2 content that DTF seeks to obtain via this bid. That is the information that should be used by Bidders in preparing their Lot 2 pricing submissions. |
| 14 | Exhibit B, III.f  Preliminary Contract, Contractor Responsibilities, f | 3 | If Vendor is not bidding on Lot 1, Vendor can disregard Article VIII.4 in its entirety, correct? If the answer is “No, not correct,” then please see next question. If the answer is “yes, correct,” then remaining question is not applicable. | No. A Vendor bidding on Lot 2 – Electronic Online Tax and Accounting Research Database Service *is* required to comply with Article VIII.4 of Exhibit B – Preliminary Base Contract.  However, with respect to Lot 2, the Department has established an overall goal of 0% for Minority and Women-Owned Business Enterprises (“MWBE”) participation. Therefore, the following sections of Article VIII.4. are not applicable to the resulting Lot 2 Contract   * Article VIII.4.d. Attachment 3 of the IFB - MWBE Utilization Plan. * Article VIII.4.e. Exhibit F of the IFB - Request for Waiver Form. * Article VIII.4.f. Exhibit G of the IFB – Quarterly MWBE Contractor Compliance Report. * Article VIII.4.g. Liquidated Damages – MWBE Participation. |
| 15 | Exhibit B, VIII.4 (a)(i)  Preliminary Contract, Continuing Administrative Requirements, Participation by Minority Group Members and Women with Respect to State Contracts, General Provisions | 7 | Does 4(a)(I) $25k cap apply to each year, or the full 5 year term of the Agreement? | The Department is required to implement the provisions of New York State Executive Law Article 15-A and 5 NYCRR Parts 140-145 (“MWBE Regulations”) for all State contracts with a value in excess of $25,000 for labor, services, equipment, materials, or any combination of the foregoing. The $25,000 is not a “cap,” but rather the minimum threshold for MWBE Regulations implementation.  Accordingly, the contract value will be calculated based upon anticipated services for the initial two (2) year term. |
| 16 | II.A  Mandatory Technical Requirements, Lot 1 - Tax Law Handbook Technical Requirements | 13 | Can you provide the current Table of Contents for each of the 4 books | No.  The IFB (at section II.A.) as clarified by DTF’s responses to Questions 3-6 above, sets forth ALL Lot 1 content that DTF seeks to obtain via this IFB. That is the information that should be used by Bidders in preparing their Lot 1 Bid submissions. |
| 17 | II.B  Mandatory Technical Requirements, Lot 2 – Electronic Online Tax and Accounting Research Database Service Technical Requirements | 16 | Do you have an existing database? If so, what is the current amount being paid for the subscription? | Yes, the Department currently has a database subscription. The last annual renewal was $94,312.40. |

Schedule of Events

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| Issuance of IFB | September 22, 2016 |
| Deadline for Filing Offerer Understanding of, and Compliance with, Procurement Lobbying Guidelines | October 6, 2016 |
| Deadline for Submission of Questions | October 6, 2016 |
| Department Response to Bidder Questions | October 13, 2016 |
| Proposals Due | ~~October 18, 2016~~ ~~by 2:00 PM ET~~  October 25, 2016 by 2:00 PM ET |
| Notification of Intent to Award | ~~October 21, 2016~~  October 28, 2016 |
| Deadline for Contract Signature | ~~November 21 2016~~  November 28, 2016 |

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1. **Mandatory Technical Requirements**

Only qualified entities may submit a proposal in response to this IFB. A qualified entity is defined as one that can, with respect to the Lot they are bidding on, deliver to DTF tax law handbooks and/or services that meet **all of the following Mandatory Technical Requirements for that Lot**. Entities that cannot meet all of these Technical Requirements for the particular Lot being bid, should not submit a proposal.

1. **Lot 1 - Tax Law Handbook Technical Requirements**

A. On an annual basis, the Contractor will be required to compile, print, bind and deliver current tax law handbooks to the Department. The tax law handbooks must contain content that is current as of December 1st of the year preceding publication.  Specific required content of each volume (as of the date of issuance of this IFB) is set forth in sections 1-4 below. However, with each annual publication, the Contractor is required to include additional Articles or chapters in each of the tax law handbooks, as well as modify or remove obsolete Articles, as necessary, to keep each tax law handbook’s content accurate, current and complete.

1. NYS Tax Law

A comprehensive annual reference handbook that must contain:

• The full text of Chapter 60 of the Consolidated Laws of New York, including the NYS personal income, corporate franchise, estate, excise, sales and use and other NYS tax laws as amended through December 1st of the previous calendar year;

• Portions of the Administrative Code of the City of New York. Specifically, the chapters covering City Personal Income Tax on Residents, City Unincorporated General Business Tax, City Business Taxes, Financial Corporation Tax, Real Property Transfer Tax, Mortgage Recording Tax and Sales Taxes;

* NYC Admin Code Title 11 Taxation and Finance Chapters 1, 5, 6, 7, 17, 20, 21, 25 and 26;
* NYC Admin Code Title 20 Consumer Affairs Chapter 2;

• The Surrogate’s Court Procedure Act (Chapter 59-a of the Consolidated Laws of NY);

• A topical index of the law provisions; and

• A table of contents, or index, used as a quick reference to the Law Section, Title and Article and where it is located in the tax law handbook.

**PLEASE NOTE: This tax law handbook must NOT contain any Technical Services Bureau Memoranda (TSBMs).**

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1. NYS Corporation Tax Law and Regulations

A comprehensive annual reference handbook that must contain:

• The full text of the NYS tax laws concerning NYS corporate franchise taxes as amended through December 1st of the previous calendar year. This must include: Articles 1, 8, 9, 9-A, 13, 23, 27, 32, 33, 36 and 41 of Chapter 60 of the Consolidated Laws of New York;

• All regulations promulgated by the NYS Department of Taxation and Finance with respect to NYS corporate franchise taxes;

* Title 20 NYCRR Chapter 1 Franchise and Certain Business Taxes;
* Title 20 NYCRR Chapter IX Procedural Regulations Parts 2500.1 through 2500.7;
* A topical index of the provisions; and

• A table of contents, or index, used as a quick reference to the Law Section, Title and Article and where it is located in the tax law handbook.

**PLEASE NOTE: This tax law handbook must NOT contain any Technical Services Bureau Memoranda (TSBMs).**

1. NYS Personal Income Tax Law and Regulations

A comprehensive annual reference handbook that must contain:

* The full text of the NYS tax laws concerning personal income taxes as amended through December 1st of the previous calendar year. This must include:
  + Articles 1, 8, 9-A, 22, 23, 30, 30-A, 30-B, 36, 40 and 41 of Chapter 60 of the Consolidated Laws of New York; and
  + New York City Administrative Code Title 11, Chapter 5 and 17;
* All regulations promulgated by the NYS Department of Taxation and Finance with respect to NYS personal income taxes and all rules promulgated by the New York City Department of Finance with respect to personal income taxes;
  + Title 20 NYCRR Chapter I Franchise and Certain Business Taxes Parts 1-8, and Parts 36-39;
  + Title 20 NYCRR Chapter II Income Taxes and Estate Taxes subchapters A, C, D, E, and F;
  + Title 20 NYCRR Chapter V Public Access to Records, Chapter VI Communications of the Division of Taxation and Finance, Chapter XI Tax Appeals Tribunal, Chapter XII Bureau of Conciliation and Mediation Services, and Chapter XIII Compromises;
  + NYC Department of Finance Rules & Regulations Title 19 Department of Finance Chapter 28 and 29;

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* A topical index of the law provisions; and
* A table of contents, or index, used as a quick reference to the Law Section, Title and Article and where it is located in the tax law handbook.

**PLEASE NOTE: This tax law handbook must NOT contain any Technical Services Bureau Memoranda (TSBMs).**

1. NYS Sales and Use Tax Law and Regulations

A comprehensive annual reference handbook that must contain:

* The full text of the NYS and NYC laws concerning sales and use taxes as amended through December 1st of the previous calendar year. This must include:
  + Articles 1, 8, 28, 28-A, 28-B, 29, 29-A, 36, 37, 40 and 41 of Chapter 60 of the Consolidated Laws of New York; and
  + New York City Administrative Code Title 11, Chapters 1 and 20;
* All regulations promulgated by the NYS Department of Taxation and Finance with respect to NYS sales and use taxes;

* + The articles and sections required from Title 20 of the NYCRR include:
  + Chapter IV Sales and Use and Other Miscellaneous, Chapter VI Communications of the Division of Taxation and Finance, Chapter IX Procedural Regulations, Chapter XI Tax Appeals Tribunal, Chapter XII Bureau of Conciliation, and Chapter XIII Compromises;
* A topical index of the law provisions; and
* A table of contents, or index, used as a quick reference to the Law Section, Title and Article and where it is located in the tax law handbook.

**PLEASE NOTE: This tax law handbook must NOT contain any Technical Services Bureau Memoranda (TSBMs).**

**General Requirements**

The Contractor will be required to produce the tax law handbooks according to the following specifications:

* Each tax law handbook must be 6 x 9 – inches in size.
* Each tax law handbook must be produced as a single volume.
* The ink used must be black.

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* Stock:
  + Text: Paper that will minimize bleed-through and allow for photocopying/scanning
  + Cover: Soft cover stock in a different color for each tax law handbook (minimum of 80 lb.)
* Bindery: Perfect bound, gutter spine

**PLEASE NOTE THE FOLLOWING:**

When printing is provided on recycled stock, Contractor must include a printed statement or symbol on the printed material which indicates that the document is printed on recycled stock.

All lithographic inks used in the production of New York State printing must contain the following minimum percentages of vegetable oil: News Inks – 40%; Sheet Fed Inks – 20%; Forms Inks – 20%; Heat Set Inks – 10%.

Bidders must supply a sample of the paper to be used along with their bid proposal.

**Response Requirement:**

On **Attachment A, Attestation**, the Bidder must affirm they have read the IFB in its entirety and understands and agrees to abide by the Requirements stated above.

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**Exhibit 1 – Previous Five (5) Annual Orders’ Volume and Page Counts**

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| **Exhibit 1 is provided for informational purposes only and is not a guarantee of volumes**  **ordered and/or page counts for each handbook from year to year.** |
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| |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Handbook Title | 2016 | | 2015 | | 2014 | | 2013 | | 2012 | | | **Volume** | **Page Count** | **Volume** | **Page Count** | **Volume** | **Page Count** | **Volume** | **Page Count** | **Volume** | **Page Count** | |  |  |  |  |  |  |  |  |  |  |  | | NYS Tax Law | 250 | 1,776 | 219 | 1,696 | 220 | 1,703 | 188 | 1,670 | 204 | 1,696 | |  |  |  |  |  |  |  |  |  |  |  | | NYS Corporation Tax Laws and Regulations | 165 | 682 | 204 | 735 | 149 | 705 | 133 | 677 | 127 | 675 | |  |  |  |  |  |  |  |  |  |  |  | | NYS Personal Income Tax Law and Regulations | 174 | 1,301 | 164 | 1,352 | 118 | 1,301 | 128 | 1,204 | 144 | 1,208 | |  |  |  |  |  |  |  |  |  |  |  | | NYS Sales and Use Tax Law and Regulations\* | 191 | ~~1,624~~  908 | 201 | ~~1,605~~  895 | 178 | ~~1,519~~  879 | 166 | ~~1,520~~  855 | 176 | ~~1,517~~  874 | |  |  |  |  |  |

\*Revised page count numbers reflect the total page counts less TSBMs pages, as they are not requested under this solicitation.

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