OFFEROR SUBMISSION PACKAGE LIST

SPE605-26-R-0212

The following Clauses and Provisions below are considered **mandatory "fill-in"** and **must be** submitted in the **full text** when you submit your offer. See the example of the highlighted parts of **FAR 52.229-11** below for a full text submission:

NO.	TITLE
1.	TRANSPORT TRUCK AND/OR TRUCK AND TRAILER FREE TIME AND DETENTION RATES (PC&S)
2.	NOTIFICATION OF CHANGE IN TRANSPORTATION COMPANY (PC&S)
3.	ADDRESS TO WHICH REMITTANCE SHOULD BE MAILED
5.	FAR 52.222-50 WITH ALT I COMBATING TRAFFICKING IN PERSONS, WITH ITS ALTERNATE I (STATUTE) ****IF APPLICABLE****
6.	FAR 52.223-3 – HAZARDOUS MATERIAL IDENTIFICATION AND MATERIAL SAFETY DATA (FEB 2021) ****IF APPLICABLE****
7.	DFARS 252.223-7001 HAZARD WARNING LABELS (APR 2024) ****IF APPLICABLE****
8.	FAR 52.209-12 CERTIFICATION REGARDING TAX MATTERS (STATUTE)
9	FAR 52.222-18 CERTIFICATION REGARDING KNOWLEDGE OF CHILD LABOR FOR LISTED END PRODUCTS (E.O.)
10.	FAR 52.225-4 BUY AMERICAN-FREE TRADE AGREEMENTS-ISTAELI TRADE ACT CERTIFICATE (STATUTE) ****IF APPLICABLE****
11.	FAR 52.225-6 TRADE AGREEMENTS CERTIFICATE (STATUTE) ****IF APPLICABLE****
12.	FAR 52.229-11 TAX ON CERTAIN FOREIGN PROCUREMENTS—NOTICE AND REPRESENTATION (STATUTE)
13.	DFARS 252.204-7016 COVERED DEFENSE TELECOMMUNICATIONS EQUIPMENT OR SERVICES—REPRESENTATION (FEB 2026)
14.	DFARS 252.204-7017 COVERED DEFENSE TELECOMMUNICATIONS EQUIPMENT OR SERVICES-REPRESENTATION (FEB 2026)
15.	DLAD 5452.233-9001 DISPUTES AGREEMENT TO USE ALTERNATIVE DISPUTE RESOLUTION (ADR) (JUN 2020)

FAR 52.229-11 TAX ON CERTAIN FOREIGN PROCUREMENTS—NOTICE AND REPRESENTATION (STATUTE)

(a) Definitions. As used in this provision—

Foreign person means any person other than a United States person.

Specified Federal procurement payment means any payment made pursuant to a contract with a foreign contracting party that is for goods, manufactured or produced, or services provided in a foreign country that is not a party to an international procurement agreement with the United States. For purposes of the prior sentence, a foreign country does not include an outlying area of the United States.

United States person as defined in 26 U.S.C. 7701(a)(30) means

(1) A citizen or resident of the United States;

(2) A domestic partnership;

(3) A domestic corporation;

(4) Any estate (other than a foreign estate, within the meaning of 26 U.S.C. 701(a)(31)); and

(5) Any trust if–

(i) A court within the United States is able to exercise primary supervision over the administration of the trust; and

(ii) One or more United States persons have the authority to control all substantial decisions of the trust.

(b) Unless exempted, there is a 2 percent tax of the amount of a specified Federal procurement payment on any foreign person receiving such payment. See 26 U.S.C. 5000C and its implementing regulations at 26 CFR 1.5000C-1 through 1.5000C-7.

(c) Exemptions from withholding under this provision are described at 26 CFR 1.5000C-1(d)(5) through (7). The Offeror may claim an exemption from the withholding by using the Department of the Treasury Internal Revenue Service (IRS) Form W-14, Certificate of Foreign Contracting Party Receiving Federal Procurement Payments, available at www.irs.gov/w14. Any exemption claimed and self-certified on the IRS Form W-14 is subject to audit by the IRS. Any disputes regarding the imposition and collection of the 26 U.S.C. 5000C tax are adjudicated by the IRS as the 26 U.S.C. 5000C tax is a tax matter, not a contract issue. The IRS Form W-14 is provided to the acquiring agency rather than to the IRS.

(d) For purposes of withholding under 26 U.S.C. 5000C, the Offeror represents that

(1) It □ is □ is not a foreign person; and

(2) If the Offeror indicates "is" in paragraph (d)(1) of this provision, then the Offeror represents that—I am claiming on the IRS Form W-14 □ a full exemption, or □ partial or no exemption [Offeror must select one] from the excise tax.

(e) If the Offeror represents it is a foreign person in paragraph (d)(1) of this provision, then—

(1) The clause at FAR 52.229-12, Tax on Certain Foreign Procurements, will be included in any resulting contract; and

(2) The Offeror shall submit with its offer the IRS Form W-14. If the IRS Form W-14 is not submitted with the offer, exemptions will not be applied to any resulting contract and the Government will withhold a full 2 percent of each payment.

(f) If the Offeror selects "is" in paragraph (d)(1) and "partial or no exemption" in paragraph (d)(2) of this provision, the Offeror will be subject to withholding in accordance with the clause at FAR 52.229-12, Tax on Certain Foreign Procurements, in any resulting contract.

(g) A taxpayer may, for a fee, seek advice from the IRS as to the proper tax treatment of a transaction. This is called a private letter ruling. Also, the IRS may publish a revenue ruling, which is an official interpretation by the IRS of the Internal Revenue Code, related statutes, tax treaties, and regulations. A revenue ruling is the conclusion of the IRS on how the law is applied to a specific set of facts. For questions relating to the interpretation of the IRS regulations go to https://www.irs.gov/help/tax-law-questions.

(End of provision)