



STATE OF MARYLAND
OFFICE OF STATE PROCUREMENT (OSP)
DEPARTMENT OF GENERAL SERVICES (DGS)
INVITATION FOR BIDS (IFB)
SALES AND USE TAX BOOKS
IFB NUMBER BPM056267 / 001IT821542
ISSUE DATE: JUNE 18, 2026
NOTICE TO BIDDERS

SMALL BUSINESS RESERVE PROCUREMENT

This is a Small Business Reserve Procurement for which the award will be limited to certified small businesses. Only businesses that meet the statutory requirements set forth in State Finance and Procurement Article, §§14-501—14-505, Annotated Code of Maryland, and that are certified by the Department of Social and Economic Mobility's (DoSEM) [Office of Small, Minority & Women Business Affairs \(OSBA\) Small Business Reserve Program](#) are eligible for award of a contract. Before awarding a contract under a procurement designated as a small business reserve procurement, the Procurement Officer shall verify that the apparent awardee is certified by the OSBA as a certified small business through eMMA. However, if small businesses do not show interest in this solicitation, the Procurement Officer has the right to remove the SBR designation via an Amendment on eMMA.

KEY INFORMATION SUMMARY SHEET (KISS)

Invitation for Bids	Commodities – Sales and Use Tax Books
Solicitation Number:	BPM056267 / 001IT821542
IFB Issue Date:	June 18, 2026
IFB Issuing Office:	Department of General Services (DGS)
Procurement Officer:	Matthew Smith 301 W. Preston St., M-4 Baltimore, MD 21201
Email:	Matthew.Smith2@maryland.gov
Phone Number:	410-767-3039
Bids are to be sent to:	Submit on emma.maryland.gov under Solicitation Number BPM056267 To submit a bid, bidders must first register on emma.maryland.gov. We recommend registering in advance to become acquainted with the site.
No Bid Notice Feedback Form	If you are not submitting a bid for this solicitation, submit Attachment 1 with your reasons why.
Pre-Bid Conference:	Not Applicable See Section 4.3 for additional details.
Scheduled Site Visit	Not Applicable
Questions Due Date and Time:	June 29, 2026, 2:00 pm Local Time
Bid Due (Closing) Date and Time:	July 8, 2026, 2:00 pm Local Time Bidders are reminded that a completed Feedback Form is requested if a no-bid decision is made (see Attachment 1 - No Bid Notice/Vendor Feedback Form).
Public Bid Opening Date,	July 9, 2026, 2:00 pm Local Time Via eMMA

Time, and Location	
MBE Subcontracting Goal:	An overall Minority Business Enterprise (MBE) subcontract participation goal of 0% percent of the total contract dollar amount, including all renewal option terms, if any, has been established for this procurement. Refer to Exhibit 1 for information on how goal setting was determined. Also, refer to Appendix 4 for information about the MBE program and goals.
VSBE Subcontracting Goal:	This solicitation includes a VSBE participation Goal of 0% Refer to Exhibit 1 for information on how goal setting was determined.
Procurement Method:	A Contract will be awarded in accordance with the Competitive Sealed Bidding method under COMAR 21.05.02.
Multiple or Alternate Bids:	Multiple or alternate Bids will not be accepted.
Contract Type:	Indefinite quantity with fixed unit prices.
Contract Duration:	Three (3) year base period with no option periods.
Primary Place of Performance:	Revenue Administration Division / Comptroller of Maryland 111 Carroll St., Room 209E Annapolis, MD 21401
SBR Designation:	No
Federal Funding:	No

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1 Minimum Qualifications

1.1 Bidder Minimum Qualifications

The Bidder must document in its Bid that it satisfies the following Minimum Qualifications:

- A. The Bidder shall have a minimum of three (3) years of experience providing the Sales and Use Tax Books as specified herein.
- B. The Bidder shall provide a statement with their submission that the proposed Sales and Use Tax Books meet or exceed the specifications herein.
- C. The Bidder shall provide with its Bid "**Attachment L - Reference Checks**" with one or more references filled out.

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2 Contractor Requirements: Scope of Work

2.1 Summary Statement

- 2.1.1 This Invitation for Bids (IFB) is issued to procure the goods or services, as specified in this **Section 2**, from a contract between the successful bidder and the State of Maryland (“State”): Maryland Sales and Use Tax Forms 202 & 202F and Sales and Use Tax Coupon Books, (“Sales and Use Tax Books”) which include Monthly, Quarterly, Semi-Annual and Annual forms to be processed, imaged and mailed by the awarded contractor.

It is the State’s intention to obtain goods and services, as specified in this IFB, from a contract between the selected Bidder and the State.

- 2.1.2 This is a single award IFB. See IFB **Section 4.21 Bid Evaluation Criteria and Award Basis** for more Contract award information.

A Contract award does not ensure a Contractor will receive all or any State business under the Contract.

2.2 Background and Purpose

The purpose of this Commodity contract is to obtain a source of supply for Sales and Use Tax Books for the Comptroller of Maryland at a fixed firm price for the term as shown herein.

Successful vendor shall be responsible for ensuring that the Sales and Use Tax Books and Forms provided are in accordance with **Section 2.4 Product Specifications**. The State reserves the right to inspect each load prior to acceptance by the State for compliance with the specifications herein. Inspection may be done by an authorized representative of the State at the source of supply, point of delivery or both.

2.2.1 State Staff and Roles

In addition to the Procurement Officer, the Contract Manager for the Comptroller of Maryland shall be:

Harold Escamilla
Revenue Administration Division / Comptroller of Maryland
111 Carroll St., Room 209E
Annapolis, MD 21401
harold.escamilla@maryland.gov
(p) 667-262-0408

2.3 Contractor Responsibilities and Tasks

- A. Contractor shall be responsible for providing the Sales and Use Tax Coupon Books as specified herein and meet all Minimum Requirements.
- B. Contractor shall meet all terms and conditions as specified throughout this solicitation.

2.4 Product Specifications

- A. Contractor shall be responsible for the processing, imaging and mailing of the Sales Use Tax Coupon Books as described below and as found on **Appendix 2 – Specifications for**

- Maryland 202 – 202F Sales and Use Tax Book.** These specifications included, but are not limited to, paper stock, ink type and style layout per page
- B. Quantities provided are for *estimation purposes* only. The State does not guarantee any minimum or maximum quantities. Exact quantities shall be provided at the time of order placement.
 - C. Four (4) types of Books shall be processed, imaged and shipped: Monthly Account Coupon Books, Quarterly Form Books, Semi Annual Form Books, Annual Form Books. Each type shall be provided for each year of the three (3) year contract and shipped in full each year upon notification of the Contract Monitor.
 - D. Book Specifications:
 - a. Unit of Measurement – BY LOT.
 - b. Monthly Account Coupon Books – Sales Tax Coupon Books, 9” x 11”; estimated quantity of 1,500.
 - c. Quarterly Form Books – Sales Tax Coupon Books, 9” x 11”; estimated quantity of 2,600.
 - d. Semi Annual Form Books – Sales Tax Coupon Books, 9” x 11”; estimated quantity of 6,200.
 - e. Annual Form Books – Sales Tax Coupon Books, 9” x 11”; estimated quantity of 1,500.
 - E. Pricing shall be entered on **Attachment B – Bid Form**. Each tab on **Attachment B – Bid Form** provides the description of the requested books, unit of measurement and estimated quantity. As the quantities provided are estimates only, pricing is being requested for one (1) book per type, in increments of five hundred (500) books.
 - F. **For example**, should the price of one (1) type of book be \$1.00 if ordered in a quantity of three hundred fifty (350) and \$0.75 if ordered in a quantity of six hundred fifty (650), the total order for one thousand books (1,000) would be \$837.50.
 - G. This pricing structure shall provide cost and ordering flexibility to the Revenue Administration Division / Comptroller of Maryland based on the actual quantities ordered.
 - H. At the time of shipment, the actual postage amount shall be provided to the Revenue Administration Division / Comptroller of Maryland.
 - I. Prior to shipment, the final total of Books prepared and to be shipped, as well as the actual cost of shipping & postage, is to be approved by the Contract Monitor or approved designee.

2.5 Supplemental Category of Work Requirements and Responsibilities

See **Appendix 3 – Commodity Supplemental** associated with this solicitation.

3 Standard Terms and Conditions

3.1 Contract Initiation Requirements

Once all approvals have been obtained and the Contract is fully executed, the Procurement Officer may schedule a kickoff meeting to be held prior to commencement of Contract performance.

3.2 Invoicing

Submission of an invoice constitutes the Contractor's verification that the information in the invoice is accurate as of the time of submission.

An invoice not satisfying the requirements of a Proper Invoice (as defined in COMAR 21.06.09) will not be processed for payment. To be considered a Proper Invoice, invoices must include the following information, without error:

- A. Contractor name and address;
- B. Remittance address;
- C. Federal taxpayer identification (FEIN) number, social security number, as appropriate;
- D. Invoice period (i.e. time period during which services covered by invoice were performed);
- E. Invoice date;
- F. Invoice number;
- G. State assigned Contract number;
- H. State assigned (Blanket) Purchase Order number(s);
- I. Goods or services provided;
- J. Amount due; and
- K. Any additional documentation required by regulation or the Contract.

Invoices that contain both fixed price and labor hour or time and material items shall clearly identify each item as either fixed price, and labor hour, or time and material billing.

The State reserves the right to reduce or withhold Contract payment in the event the Contractor does not provide all required deliverables within the time frame specified in the Contract or otherwise breaches the terms and conditions of the Contract until such time as the Contractor brings itself into full compliance with the Contract.

The State is generally exempt from federal excise taxes, Maryland sales and use taxes, District of Columbia sales taxes and transportation taxes. The Contractor, however, is not exempt from such sales and use taxes and may be liable for the same.

Invoices for final payment shall be clearly marked as "FINAL" and submitted when all work requirements have been completed and no further charges are to be incurred under the Contract. In no event shall any invoice be submitted later than 60 calendar days from the Contract termination date.

3.2.1 Invoice Submission Schedule

The Contractor shall submit invoices in accordance with the following schedule:

- A. For Items of work for which there is annual pricing (see **Attachment B– Price Bid Form**), those items shall be billed annually for the applicable Contract year in the month following the performance of the services.

1. Materials Reporting

Submit evidence to support the cost of materials and that billing on the invoice is consistent with the requirements stated in **Section 2** of the IFB.

- A. For the purposes of the Contract an amount will not be deemed due and payable if:
- B. The amount invoiced is inconsistent with the Contract;
- C. The proper invoice has not been received by the party or office specified in the Contract;
- D. The invoice or performance is in dispute, or the Contractor has failed to otherwise comply with the provisions of the Contract;
- E. The item or services have not been accepted;
- F. The quantity of items delivered is less than the quantity ordered;
- G. The items or services do not meet the quality requirements of the Contract;
- H. If the Contract provides for progress payments, the proper invoice for the progress payment has not been submitted pursuant to the schedule;
- I. If the Contract provides for withholding a retainage and the invoice is for the retainage, all stipulated conditions for release of the retainage have not been met; or
- J. The Contractor has not submitted satisfactory documentation or other evidence reasonably required by the Procurement Officer or by the Contract concerning performance under the Contract and compliance with its provisions.

3.2.2 Travel Reimbursement

Travel will not be reimbursed under this IFB.

3.3 Liquidated Damages

3.3.1 MBE Liquidated Damages

Inapplicable because there is no MBE goal for this IFB.

3.3.2 Liquidated Damages other than MBE

This section is inapplicable to this IFB.

3.3.3 Problem Escalation Procedure

No later than ten (10) Business Days after notice of recommended award or after the date of the Notice to Proceed, whichever is earlier, the Contractor must provide, and thereafter, maintain a Problem Escalation Procedure (PEP) for both routine and emergency situations. The PEP must state how the Contractor will address problem situations as they occur during the performance of the Contract, especially problems that are not resolved to the satisfaction of the State within appropriate timeframes and must include:

- A. Contact information
- B. The process for establishing the existence of a problem;
- C. Names, titles, and contact information for progressively higher levels of personnel in the Contractor's organization who would become involved in resolving a problem;
- D. For each individual listed in the Contractor's PEP, the maximum amount of time a problem will remain unresolved with that individual before the problem escalates to the next contact person listed in the Contractor's PEP;

- E. Expedited escalation procedures and any circumstances that would trigger expediting them;
- F. The method of providing feedback on resolution progress, including the frequency of feedback to be provided to the State;
- G. Contact information for persons responsible for resolving issues after normal business hours (e.g., evenings, weekends, holidays) and on an emergency basis; and
- H. A process for updating and notifying the Contract Monitor of any changes to the PEP.
- I. The PEP must be updated within ten (10) Business Days after any change in circumstance which changes the PEP but not less than annually within ten (10) Business Days after the start of each Contract year .

Nothing in this section shall be construed to limit any rights of the Contract Monitor or the State which may be allowed by the Contract or applicable law.

3.4 Work Orders

This Section is inapplicable to this IFB.

3.5 Payments by Electronic Funds Transfer

By submitting a Bid in response to this solicitation, the Bidder, if selected for award:

Agrees to accept payments by electronic funds transfer (EFT) unless the State Comptroller's Office grants an exemption. Payment by EFT is mandatory for contracts exceeding \$200,000. The successful Bidder shall register using the COT/GAD X-10 Vendor Electronic Funds (EFT) Registration Request Form.

Any request for exemption must be submitted to the State Comptroller's Office for approval at the address specified on the COT/GAD X-10 form, must include the business identification information as stated on the form, and must include the reason for the exemption. The COT/GAD X-10 form may be downloaded from the Comptroller's website at:

<https://www.marylandcomptroller.gov/content/dam/mdcomp/md/state-accounting/forms/GADX10Form.pdf>

3.6 Prompt Payment Policy

This procurement and the Contract(s) to be awarded pursuant to this solicitation are subject to the Prompt Payment Policy Directive issued by the Governor's Office of Small, Minority & Women Business Affairs (GOSBA) and dated August 1, 2008. Promulgated pursuant to Md. Code Ann., State Finance and Procurement Article, §§ 11-201, 13-205(a), and Title 14, Subtitle 3, and COMAR 21.01.01.03 and 21.11.03.01, the Directive seeks to ensure the prompt payment of all subcontractors on non-construction procurement contracts. The Contractor shall comply with the prompt payment requirements outlined in **Appendix 2 – Commodity Supplemental** "Prompt Pay Requirements." Additional information is available on GOSBA's website at:

<http://www.gomdsmallbiz.maryland.gov/documents/legislation/promptpaymentfaqs.pdf>.

3.7 Federal Funding Acknowledgement

This Contract does not contain federal funds.

3.8 Conflict of Interest Affidavit and Disclosure

The Bidder shall complete and sign the Conflict of Interest Affidavit and Disclosure (**Attachment I**) and submit it with its Bid.

By submitting a Conflict of Interest Affidavit and Disclosure, the Contractor shall be construed as certifying all Contractor Personnel and subcontractors are also without a conflict of interest as defined in COMAR 21.05.08.08A.

Additionally, a Contractor has an ongoing obligation to ensure that all Contractor Personnel are without conflicts of interest prior to providing services under the Contract. For policies and procedures applying specifically to Conflict of Interests, the Contract is governed by COMAR 21.05.08.08.

Participation in Drafting of Specifications: Disqualifying Event: Bidders are advised that Md. Code Ann. State Finance and Procurement Article §13-212.1(a) provides generally that “an individual who assists an executive unit in the drafting of specifications, an invitation for bids, a request for proposals for a procurement, or the selection or award made in response to an invitation for bids or a request for proposals, or a person that employs the individual, may not: (1) submit a bid or proposal for that procurement; or (2) assist or represent another person, directly or indirectly, who is submitting a bid or proposal for that procurement.” Any Bidder submitting a Bid in violation of this provision shall be classified as “not responsible.”

3.9 Non-Disclosure Agreement

3.9.1 Non-Disclosure Agreement (Bidder/Offeror)

A Non-Disclosure Agreement (Bidder/Offeror) is not required for this procurement.

3.10 Maryland Healthy Working Families Act Requirements

On February 11, 2018, the Maryland Healthy Working Families Act went into effect. All Bidders should be aware of how this Act could affect your potential contract award with the State of Maryland. See the Department of Labor, Licensing and Regulations website for Maryland Healthy Working Families Act Information: <https://labor.maryland.gov/paidleave/>

3.11 The State of Maryland’s Commitment to Purchasing Environmentally Preferred Products and Services (EPPs)

[Maryland’s State Finance & Procurement Article §14-410](#) defines environmentally preferable purchasing as “the procurement or acquisition of goods and services that have a lesser or reduced effect on human health and the environment when compared with competing goods or services that serve the same purpose.” Accordingly, Bidders are strongly encouraged to offer EPPs to fulfill this contract, to the greatest extent practicable.

3.12 Insurance Requirements

The Contractor shall maintain, at a minimum, the insurance coverages outlined below, or any minimum requirements established by law if higher, for the duration of the Contract, including option periods, if exercised:

3.12.1 The following type(s) of insurance and minimum amount(s) of coverage are required:

- A. Commercial General Liability - One million dollars (\$1,000,000) combined single limit per occurrence for bodily injury, property damage, and personal and advertising injury and three million dollars (\$3,000,000) annual aggregate. The minimum limits required herein may be satisfied through any combination of primary and umbrella/excess liability policies.

- B. Crime Insurance/Employee Theft Insurance - to cover employee theft with a minimum
 - C. Worker's Compensation - The Contractor shall maintain such insurance as necessary or as required under Workers' Compensation Acts, the Longshore and Harbor Workers' Compensation Act, and the Federal Employers' Liability Act, to not be less than one million dollars (\$1,000,000) per occurrence (unless a state's law requires a greater amount of coverage). Coverage must be valid in all states where work is performed.
- 3.12.2 The State shall be listed as an additional insured on the faces of the certificates associated with the coverages listed above, including umbrella policies, excluding Workers' Compensation Insurance and professional liability.
- 3.12.3 All insurance policies shall be endorsed to include a clause requiring the insurance carrier to provide the Procurement Officer, by certified mail, not less than 30 days' advance notice of any non-renewal, cancellation, or expiration. The Contractor shall notify the Procurement Officer in writing, if policies are canceled or not renewed within five (5) days of learning of such cancellation or nonrenewal. The Contractor shall provide evidence of replacement insurance coverage to the Procurement Officer at least 15 days prior to the expiration of the insurance policy then in effect.
- 3.12.4 Any insurance furnished as a condition of the Contract shall be issued by a company authorized to do business in the State.
- 3.12.5 The recommended awardee must provide current certificate(s) of insurance with the prescribed coverages, limits and requirements set forth in this section within five (5) Business Days from notice of recommended award. During the period of performance for multi-year contracts, the Contractor shall provide certificates of insurance annually, or as otherwise directed by the Contract Monitor.
- 3.12.6 Subcontractor Insurance
- The Contractor shall require any subcontractors to obtain and maintain comparable levels of coverage and shall provide the Contract Monitor with the same documentation as is required of the Contractor.

3.13 ELECTRONIC TRANSACTION FEE

See **Appendix 4 – Electronic Transaction Fee** associated with this solicitation.

4 Bid Submission Information and Instructions

4.1 eMaryland Marketplace Advantage (eMMA)

eMMA is the electronic commerce system for the State of Maryland. The IFB, Pre-Bid Conference (Conference) summary and attendance sheet, Bidders' questions and the Procurement Officer's responses, addenda, and other solicitation-related information will be made available via eMMA.

To receive a contract award, a vendor must be registered on eMMA. Registration is free. Go to emma.maryland.gov, click on "New Vendor? Register Now" to begin the process and then follow the prompts.

4.2 Electronic Means

The following transactions related to this procurement and any Contract awarded pursuant to it are not authorized to be conducted by electronic means:

- A. Submission of Bond documents determined by the State to require original signatures; or
- B. Any transaction, submission, or communication where the Procurement Officer has specifically directed that a response from the Contractor or Offeror be provided in writing or hard copy.

Any e-mail transmission is only authorized to the email addresses for the identified person as provided in the solicitation, the Contract, or in the direction from the Procurement Officer or Contract Monitor.

"Electronic means" refers to exchanges or communications using electronic, digital, magnetic, wireless, optical, electromagnetic, or other means of electronically conducting transactions. Electronic means includes e-mail, internet-based communications, electronic funds transfer, specific electronic bidding platforms (e.g., <https://procurement.maryland.gov>), and electronic data interchange.

4.3 Pre-Bid Conference

If a Conference will be held, the date, time, and location is indicated on the **Key Information Summary Sheet**. Attendance at the Conference is not mandatory, but all interested parties are encouraged to attend in order to facilitate better preparation of their Bids. If the solicitation includes an MBE participating goal, failure to attend the Conference will be taken into consideration as part of the evaluation of a bidder's good faith efforts if there is a waiver request.

It is highly recommended that all Prime Contractors bring their intended subcontractors to the Conference/Site Visit to ensure that all parties understand the IFB requirements and the socio-economic goals for this solicitation.

MBE subcontractors are encouraged to attend the Conference to market their participation to potential prime contractors.

In order to assure adequate accommodations at the Conference, please email the completed **Attachment 2** for those expected to attend the Conference to the Procurement Officer no later than the time and date indicated on the **Key Information Summary Sheet**. In addition, if there is a need for sign language interpretation or other special accommodations due to a disability, please notify the Procurement Officer at least five (5) Business Days prior to the Conference date. Reasonable effort will be made to provide such special accommodation.

If the Conference is in person, attendees should bring a copy of the solicitation and a business card to help facilitate the sign-in process.

4.4 Questions

All questions, including concerns regarding any applicable MBE or VSBE participation goals, shall identify in the subject line the Solicitation Number and Title for this IFB and must be submitted in writing via e-mail or eMMA to the Procurement Officer no later than the date and time specified in the Key Information Summary Sheet. The Procurement Officer, based on the availability of time to research and communicate an answer, shall decide whether an answer can be given before the Bid due date.

- 4.4.1 Answers to all questions that are not clearly specific only to the requestor will be distributed via the same mechanism as for IFB amendments and posted on eMMA.
- 4.4.2 The statements and interpretations contained in responses to any questions, whether responded to verbally or in writing, are not binding on the State unless it issues an amendment to the solicitation in writing.

4.5 Bid Due (Closing) Date and Time

Bids must be received by the Procurement Officer no later than the Bid due date and time indicated on the **Key Information Summary Sheet** to be considered. Except as provided in COMAR 21.05.02.10. Bids received after that date will not be considered. Requests for an extension of this date or time shall not be granted.

For Bids accepted via email, the time stamp to indicate receipt of the Bid by the State, is the posted date and time in the Procurement Officer's email inbox.

Bids may be modified or withdrawn by written notice received by the Procurement Officer before the time and date set forth in the **Key Information Summary Sheet** for receipt of Bids.

Potential Bidders not responding to this solicitation are requested to submit the "No Bid/Proposal Notice/Vendor Feedback" form **Attachment 1**, which includes company information and the reason for not responding (e.g., too busy, cannot meet mandatory requirements).

4.6 Receipt, Opening and Recording of Bids

Upon receipt, each Bid and any timely modification(s) to a Bid shall be stored in a secure place until the time and date set for Bid opening. Before Bid opening, the State may not disclose the identity of any Bidder.

Bids shall be opened publicly at the time, date and place designated in the Key Information Summary Sheet.

The name of each Bidder, the Total Bid Price, and such other information as is deemed appropriate shall be read aloud or otherwise made available and recorded at the time of Bid opening.

4.7 Duration of Bids

Bids submitted in response to this IFB are irrevocable for the latest of the following: 120 days following the Bid due date and time or the date any protest concerning this IFB is finally resolved. This period may be extended at the Procurement Officer's request only with the Bidder's written agreement.

4.8 Revisions to the IFB

- 4.8.1 All revisions to the IFB before the due date for Bids will be published in an addendum to the IFB and posted on eMMA and reasonable effort will be made to provide such addenda to all prospective Bidders that were sent this IFB or are otherwise known by the Procurement Officer to have obtained this IFB. It is the responsibility of all prospective Bidders to check eMMA for any addenda issued prior to the submission of Bids.
- 4.8.2 Bidders shall acknowledge in the Bid the receipt of all addenda to this IFB issued before the Bid due date.
- 4.8.3 Failure to acknowledge receipt of an addendum does not relieve the Bidder from complying with the terms, additions, deletions, or corrections set forth in the addendum, and may cause the Bid to be deemed not responsive.

4.9 Cancellations

- 4.9.1 This IFB may be cancelled as provided in COMAR 21.06.02.02
- 4.9.2 The State reserves the right to cancel this IFB, accept or reject any and all Bids, in whole or in part, received in response to this IFB and to waive or permit the cure of minor irregularities.
- 4.9.3 In the event a government entity proposes and receives the recommendation for award, this procurement may be canceled, and the award processed in accordance with COMAR 21.01.03.01.A(4).
- 4.9.4 If the services that are the subject of the IFB are currently being provided under an interagency agreement with a public institution of higher education and the State determines that the services can be provided more cost effectively by the public institution of higher education, then the IFB may be canceled in accordance with Md. Code Ann., State Finance and Procurement Art., § 3-207(b)(2).

4.10 Incurred Expenses

The State will not be responsible for any costs incurred by any Bidder in preparing and submitting a Bid or performing any other activities related to submitting a Bid in response to this solicitation.

4.11 Protest/Disputes

Any protest or claim related to this IFB, or the Contract award hereunder shall be subject to the provisions of COMAR 21.10 (Administrative and Civil Remedies).

4.12 Bidder Responsibilities

- 4.12.1 A Bidder, either directly or through its subcontractor(s), must be able to provide all goods and services and meet all of the requirements requested in this solicitation and the successful Bidder (the Contractor) shall remain responsible for Contract performance regardless of subcontractor participation in the work.
- 4.12.2 If applicable, subcontractors utilized in meeting the established MBE / VSBE participation goal(s) for this solicitation shall be identified using **Attachment D** or **Attachment E** as appropriate. Guidance for completing the Attachments is provided in the appropriate Appendix or Appendices to this IFB.

- 4.12.3 If the Bidder is the subsidiary of another entity, all information submitted by the Bidder, including but not limited to references, financial reports, or experience and documentation (e.g., insurance policies, bonds, letters of credit) used to meet minimum qualifications, if any, shall pertain exclusively to the Bidder, unless the parent organization will guarantee the performance of the subsidiary. If applicable, the Bidder's Bid shall contain an explicit statement, signed by an authorized representative of the parent organization, stating that the parent organization will guarantee the performance of the subsidiary.
- 4.12.4 A parental guarantee of the performance of the Bidder under this section will not automatically result in crediting the Bidder with the experience or qualifications of the parent under any evaluation criteria pertaining to the actual Bidder's experience and qualifications. Instead, the Bidder's responsibility will be assessed to the extent to which the State determines that the experience and qualifications of the parent are applicable to and shared with the Bidder, any stated intent by the parent to be directly involved in the performance of the Contract, and the value of the parent's participation as determined by the State.

4.13 Acceptance of Terms and Conditions

By submitting a Bid in response to this IFB, the Bidder, if selected for award, is deemed to have accepted the terms and conditions of this IFB and the Contract, attached hereto as **Exhibit 1 – Terms & Conditions**. Any questions or exceptions to this IFB or the Contract must be submitted by the "Questions Due Date and Time" prior to Bid submission. Changes to the solicitation, including the Bid Form or Contract, made by the Bidder may result in Bid rejection.

4.14 Compliance with Laws/Arrearages

By submitting a Bid in response to this IFB, the Bidder, if selected for award, agrees that it will comply with all federal, State, and local laws applicable to its activities and obligations under the Contract.

By submitting a response to this solicitation, each Bidder represents that it is not in arrears in the payment of any obligations due and owing the State, including the payment of taxes and employee benefits, and shall not become so in arrears during the term of the Contract if selected for Contract award.

4.15 Verification of Registration and Tax Payment

Before a business entity can do business in the State, it must be registered with the State Department of Assessments and Taxation (SDAT). SDAT is located at State Office Building, Room 803, 301 West Preston Street, Baltimore, Maryland 21201. For registration information, visit <https://egov.maryland.gov/BusinessExpress/>.

It is strongly recommended that any potential Bidder complete registration prior to the Bid due date and time. The Bidder's failure to complete registration with SDAT may disqualify an otherwise responsive successful Bidder from final consideration and recommendation for Contract award.

4.16 False Statements

Bidders are advised that Md. Code Ann., State Finance and Procurement Article, § 11-205.1 provides as follows:

In connection with a procurement contract a person may not willfully:

- A. Falsify, conceal, or suppress a material fact by any scheme or device;
- B. Make a false or fraudulent statement or representation of a material fact; or
- C. Use a false writing or document that contains a false or fraudulent statement or entry of a material fact.

A person may not aid or conspire with another person to commit an act under this section.

A person who violates any provision of this section is guilty of a felony and on conviction is subject to a fine not exceeding \$20,000 or imprisonment not exceeding five (5) years or both.

4.17 Confidentiality of Bids / Public Information Act Notice

The Bidder should give specific attention to the clear identification of those portions of its Bid that it considers to contain confidential and/or proprietary commercial information or trade secrets, and provide justification why such materials, upon request, should not be disclosed by the State under the Public Information Act, Md. Code Ann., General Provisions Article, Title 4. This information should be identified by page number and placed in the Transmittal Letter with the Bid.

The Bids shall be tabulated or a Bid abstract made. The opened Bids shall be available for public inspection at a reasonable time after Bid opening, but in any case before contract award, except to the extent the Bidder designates trade secrets or other proprietary data to be confidential as set forth in this solicitation. Material designated as confidential shall accompany the Bid and shall be readily separable from the Bid to facilitate public inspection of the non-confidential portion of the Bid, including the Total Bid Price.

For requests for information made under the PIA, the Procurement Officer shall examine the Bids to determine the validity of any requests for nondisclosure. Nondisclosure is permissible only if approved by the Office of the Attorney General.

4.18 Use of Bidder's Form Not Binding on State

The Bidder may not substitute, modify, or provide any other document in lieu of the documents provided with this Bid. Only those forms and documents provided with this solicitation and by the Procurement Officer will be considered acceptable as bid submission.

4.19 Attachments and Documents Required with the Bid (Table A)

A Bidder shall include the following Attachments with its Bid as a single Bid Package:

Attachments A through C = Bid will be rejected if the required Attachment is not submitted or is incomplete.

Attachments D through R = Bid may be rejected if the required Attachment is not submitted or is incomplete.

TABLE A - Attachments and Documents Required with the Bid

Attachment	Attachment Name
A	<p>Bid/Proposal Affidavit A Bid submitted by the Bidder must be accompanied by a completed Bid/Proposal Affidavit. https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-A.-Bid-Proposal-Affidavit.pdf</p>
B	<p>The Price Form (as specified within eMMA) <u>Do not alter this Price Form</u> or the Bid may be determined to be not responsive. The Price Form must be signed and dated, where requested, by an individual who is authorized to bind the Bidder to the prices entered on the Bid Form. (See Appendix 1 for specific Price Form Instructions.)</p>
C	<p>Bid Bond Not Applicable</p>
D	<p>MBE Forms D-1A Not Applicable</p>
E	<p>Veteran-Owned Small Business Enterprise (VSBE) Form E-1A Not Applicable</p>
F	<p>Bidder Information Sheet https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-F.-Bidder-Officer-Information-Sheet.pdf</p>
G	<p>Maryland Living Wage Requirements Affidavit of Agreement (for Services and Facilities Maintenance Contracts) Not Applicable</p>
H	<p>Federal Funds Attachments https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-H.-Federal-Funds-Attachment.pdf</p>
I	<p>Conflict of Interest Affidavit and Disclosure Not Applicable</p>
J	<p>Mercury Affidavit Not Applicable</p>
K	<p>Location of the Performance of Services Disclosure https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-K.-Location-of-the-Performance-of-Services-Disclosure.pdf</p>

TABLE A - Attachments and Documents Required with the Bid	
Attachment	Attachment Name
L	<p>Reference Checks (Each reference shall be from a customer for whom the Bidder has provided goods or services within the most recent past three [3] years.) https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-L.-Reference-Checks.pdf</p>
M	<p>List of Current or Prior State Contracts https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-M.-List-of-Current-or-Prior-State-Contracts.pdf</p>
N	<p>Legal Action Summary https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-N.-Legal-Action-Summary.pdf</p>
O	<p>Payment of Employee Healthcare Expenses Certification https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-O.-Payment-of-Employee-Healthcare-Expenses-Certification.pdf</p>
P	<p>Prime Contractor List of ALL Subcontractors Anticipated/Used During Contract https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-P.-Prime-Contractor-List-of-ALL-Subcontractors.xlsx</p> <p>The Bidder shall provide a complete list of all subcontractors that will work on the Contract if the Bidder receives an award, including those utilized in meeting the MBE and VSBE subcontracting goal(s), if applicable. This list shall include a full description of the duties each subcontractor will perform and why/how each subcontractor was deemed the most qualified for this project. If applicable, subcontractors utilized in meeting the established MBE or VSBE participation goal(s) for this solicitation shall be identified as provided in the appropriate attachment(s) of this IFB.</p>
Q	<p>Labor Resume Form https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-Q.-Labor-Resume-Form.dotx</p>
R	<p>Corporate Diversity Addendum https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-R.-Corporate-Diversity-</p>

TABLE A - Attachments and Documents Required with the Bid

Attachment	Attachment Name
	Addendum.pdf Not Applicable

Additional Required Documents with the Bid

Financial Capability. The Bidder must include in its Bid a commonly accepted method to prove its fiscal integrity.

If available, the Bidder shall include Financial Statements, preferably a Profit and Loss (P&L) statement and a Balance Sheet, for the last two (2) years (independently audited preferred).

In addition, the Bidder may supplement its response to this Section by including one or more of the following with its response:

- Dun & Bradstreet Number and Rating;
- Standard and Poor's Rating;
- Lines of credit;
- Evidence of a successful financial track record; and
- Evidence of adequate working capital.

Minimum Qualifications Documentation. The Bidder shall submit any Minimum Qualifications documentation that may be required, as set forth in IFB Section 1. If references are required in IFB Section 1, those references shall be included in **Attachment L. Reference Checks**.

Acknowledgement of all addenda to this IFB.

4.20 Bid Delivery Instructions

Each Bidder shall submit its Bid Package as specified below.

Bids shall only be accepted via the State's internet-based electronic procurement system, eMMA.

Bidders shall provide their Bids in one submission through eMMA following the Quick Reference Guides (QRG) labeled "**4 - eMMA QRG Responding to Solicitations (IFB)**" for single envelope submissions.

4.21 Bid Evaluation Criteria and Award Basis

The Bids will be evaluated based on the Total Bid Price, as per COMAR 21.05.02.13. All Bids will be ranked from the lowest (most favorable) to the highest (least favorable) price based on the Total Bid Price as submitted in its Bid.

A Contract shall be awarded to the responsible Bidder submitting a responsive Bid with the most favorable Bid Price or most favorable evaluated Bid Price for providing the goods and services as specified in this IFB.

The award for this solicitation will be made **BY LOT** to the responsive and responsible Vendor with the lowest price, as determined by the Procurement Officer to be in the best interests of the State of Maryland.

A. **BY LOT** is defined as all items or none. The bidder must bid ALL line items.

Vendor shall submit a bid price based on product description (specification) and unit of measure specified on each line. **For example:**

Unit of Measure (U/M) – **By Lot**

Specification – **Sales and use Tax Coupon Books**

For example, should the price of one (1) type of book be \$1.00 if ordered in a quantity of three hundred fifty (350) and \$.075 if ordered in a quantity of six hundred fifty (650), the total order for one thousand books (1,000) would be \$837.50.

Award of this contract will not be final and complete until after: (1) the Contractor submits complete and satisfactory documentation required under the Contract and/or documentation required by the Procurement Officer; and (2) the Contract is signed by the Department following any approvals of the Contract required by law or regulation.

4.22 Tie Bids

Tie Bids will be decided pursuant to COMAR 21.05.02.14.

4.23 Reciprocal Preference

Although Maryland law does not authorize procuring agencies to favor resident Bidders in awarding procurement contracts, many other states do grant their resident businesses preferences over Maryland contractors. COMAR 21.05.01.04 permits procuring agencies to apply a reciprocal preference under the following conditions:

- A. The Maryland resident business is a responsible Bidder;
- B. The lowest responsive Bid is from a responsible Bidder whose principal office, or principal base of operations is in another state;

- C. The other state gives a preference to its resident businesses through law, policy, or practice; and
- D. The preference does not conflict with a federal law or grant affecting the procurement Contract.

The preference given shall be identical to the preference that the other state, through law, policy, or practice gives to its resident businesses.

4.24 Small Business Preference

When a procurement under COMAR 21.05.02 has been designated for a small business preference, the procurement officer shall accept the most favorable responsive bid from a responsible small business if the bid does not exceed the most favorable responsive bid price received from a responsible bidder that is not certified as a small business by:

- (a) More than 5 percent;
- (b) More than 7 percent for a veteran-owned small business;
- (c) More than 8 percent for a disabled-veteran-owned small business; or
- (d) The predetermined percentage preference.

4.25 Documents Required upon Notice of Recommendation for Contract Award (Table B)

Upon receipt of a notification of recommendation for contract award, along with submitting the signed **Terms & Conditions** (see **Exhibit 1 – Terms & Conditions**), the following documents shall be completed and submitted by the recommended awardee within ten (10) business days, unless otherwise directed by the Procurement Officer.

Click the link to download each required Attachment in the **Table B** below:

TABLE B - Documents Required upon Notice of Recommendation for Contract Award	
Attachment	Attachment Name
D	MBE Forms D-1B, D-1C, D-2, D-3A, D-3B Not Applicable
E	VSBE Forms E-1B, E-2, E-3 Not Applicable
S	Non-Disclosure Agreement (Contractor) https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-S.-Non-Disclosure-Agreement-Contractor.pdf

T	HIPAA Business Associate Agreement Not Applicable
U	Contract Affidavit https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-U.-Contract-Affidavit.pdf
V	DHS Hiring Agreement https://procurement.maryland.gov/wp-content/uploads/sites/12/2024/07/Attachment-V.-DHS-Hiring-Agreement.pdf
W	Performance Bond Not Applicable
X	Payment Bond Not Applicable
Y	Data Use Agreement Not Applicable

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5 IFB Appendices and Exhibits

The Appendices and Exhibits listed below in Tables C and D are reference documents as needed to assist the bidders in preparing their bids in response to this solicitation. If a specific Appendix or Exhibit is not required for this solicitation, it is listed in the tables as “Not applicable” or “N/A”.

5.1 Appendices (Table C)

TABLE C - APPENDICES	
Appendix #	Appendix Name
1	Price Form Instructions
2	Specifications for Maryland 202 – 202F Sales and Use Tax Book
3	Commodity Supplemental
4	Electronic Transaction Fee

5.2 Exhibits (Table D)

TABLE D - Exhibits	
Exhibit #	Exhibit Name
1	Terms & Conditions