

Reimbursable Agreement - Non-Federal Entities

(State and Local Governments, Foreign Governments, Commercial Organizations, and Private Businesses)

Legal Terms and Conditions incorporated by reference on page 3

1a. IRS agreement tracking number (*reimb agreement + fiscal Year + B + project number*)

1b. IRS unique customer number

2. Program contact information (*for all inquires other than those related to advance payment*)

Buyer Representative

- a. Official's name _____
- b. Official's title _____
- c. Organization name _____
- d. Address:
 - i. Street number _____
 - ii. Street name _____
 - iii. City _____
 - iv. State _____
 - v. ZIP code _____
- e. Telephone number _____
- f. FAX number _____
- g. Email address _____

Seller - IRS Business Unit Reimbursable Coordinator

- a. Official's name _____
- b. Official's title _____
- c. IRS Business Unit name _____
- d. Address:
 - i. Street number _____
 - ii. Street name _____
 - iii. City _____
 - iv. State _____
 - v. ZIP code _____
- e. Telephone number _____
- f. FAX number _____
- g. Email address _____

3. Statutory authority

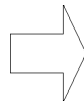
Internal Revenue Code (Sections 6103(p)(2), 6108(b), 6103(p)(4), 7213, 7213A, 7431) addresses authority to enter into reimbursable agreements, safeguarding and protection of tax return information, among other provisions impacting funds in reimbursable. See also the Legal Terms and Conditions, Section 1 on page 3 of this form.

Other Statutory Authority superseding and/or providing more specific authority than the IRC. For example, the Foreign Assistance Act of 1961 (22 U.S.C. 2357) provides more specific authority and requirements for reimbursable agreements with foreign non-federal entities.

4. Agreement action

New

Amendment (*increase or decrease*)



Increase

Decrease

Cancellation

5. Agreement period of performance

a. Start date _____
MM-DD-YYYY

b. End date _____
MM-DD-YYYY

c. Cancellation date _____
MM-DD-YYYY

Note: Enter the estimated completion (End) date for support under this agreement. IRS agreements operate on a fiscal year basis and do not cross fiscal years.

6. Description of requested products and/or services to be provided (*provide sufficient detail to allow the federal government to effectively cost products and/or services for the agreement period*)

7. Advance payment requirements

All non-federal entities must provide an advance payment before the IRS begins any work for the full costs of goods and/or services ordered.

For IRS Use Only: Once work has been completed and revenue earned, a commensurate amount will be drawn down against the advance payment using one of the following draw-down options.

- Monthly
 Quarterly
 Lump-Sum/One-Time - Products and/or services may be provided once or multiple times, however the full amount of earnings are recognized the first time a product is delivered and/or a service is rendered.

8. Breakdown of reimbursable cost estimate

Unit of measure applicable to project _____

Item quantity (A) _____

Unit price (B) \$ _____

Total direct costs (A x B) \$ _____

Indirect/Overhead costs \$ _____

Total estimated costs \$ _____

Initial reimbursable agreement amount (including any prior amendments) \$ _____

Current amendment - increase (decrease) \$ _____

Total current reimbursable agreement amount \$ _____

Total estimated costs at left must agree with the Total current reimbursable agreement amount.

9. Billing and collection contact information and payment requirements

Non-Federal Entities must provide a valid Taxpayer Identification Number (TIN) or Employee Identification Number (EIN). The Dun and Bradstreet Universal Number System (DUNS) is the vendor data network used by the IRS. Insert TIN/EIN and DUNS numbers below. Submit advance payment to the mailing address referenced below.

Buyer (organization name)	Seller
Finance Office Representative	Government Payables and Receivable Section (GPRS) (Advance Payment Inquiries Only)
a. Official's name _____	a. IRS Office name _____
b. Official's title _____	b. Telephone number _____
c. Billing address:	c. FAX number _____
i. Street number _____	d. Email address _____
ii. Street name _____	e. TIN/EIN _____
iii. City _____	
iv. State _____	
v. ZIP code _____	
d. Telephone number _____	
e. FAX number _____	
f. Email address _____	
g. TIN/EIN _____	
h. DUNS _____	

Make advance payments to:
 Internal Revenue Service
 Beckley Finance Center
 P.O. Box 9002
 Beckley, WV 25802-9002

Payment method:

- Paper check
 Electronic check via Pay.gov
 Money order
 Other _____

10. Authorizing/Approving official information

Buyer (organization name)	Seller
a. Official's name _____	a. Official's name _____
b. Official's title _____	b. Official's title _____
c. Telephone number _____	c. Telephone number _____
d. Email address _____	d. Email address _____
e. Signature/Date _____	e. Signature/Date _____

10a. Co-Signature for authorizing/approving official (as appropriate)

Buyer (organization name - optional)	Seller
a. Official's name _____	a. Official's name _____
b. Official's title _____	b. Official's title _____
c. Telephone number _____	c. Telephone number _____
d. Email address _____	d. Email address _____
e. Signature/Date _____	e. Signature/Date _____

For example, a Buyer may require more than one approving official to ratify a reimbursable.

For example, co-signatures from approving officials in more than one business unit may be required under statutory authorities governing reimbursable agreements with foreign entities.

Legal Terms and Conditions

1. IRS Reimbursable Authority: The authority to perform services on a cost reimbursable basis is contained in sections 6103(p)(2) and 6108(b) of the Internal Revenue Code (IRC). Performance of services is authorized only when consistent with the basic public obligations of the Internal Revenue Service (IRS). If necessary to fulfill its public obligations, the IRS may modify, reject, cancel, or terminate any part of this agreement and return the unused balance of funds advanced.

1a. Section 6103(p)(4) of the IRC provides specific requirements for Federal, state, and local organizations to safeguard Federal tax returns and return information as a condition of receiving the information. IRS Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies (OMB No. 1545-0962) provides additional guidelines.

1b. Section 7213 of the IRC makes unauthorized disclosure of a return or return information a felony punishable by a fine not to exceed \$5,000 or imprisonment of not more than 5 years, or both, together with the costs of prosecution. Section 7213A makes unauthorized inspection of a return or return information punishable by a fine up to \$1,000, or imprisonment of not more than one year, or both, together with the costs of prosecution. Section 7431 makes persons who knowingly or negligently make an unauthorized disclosure of a return or return information liable for civil damages.

2. IRS Costing: The IRS will charge for direct and indirect/overhead costs for reimbursable work. If funds advanced to the IRS are more than the actual cost of performing the work, the difference will be returned to the buyer. If the advance received is less than the actual costs incurred, the buyer agrees to pay for the additional costs incurred and an amended **Form XXXX** indicating the increase in costs must be submitted along with additional funds. See OMB Business Rules for Advance Payment Policies. IRM 1.33.3, Strategic Planning, Budgeting and Performance Management Process; Reimbursable Operating Guidelines contains the IRS regulations applicable to costing its reimbursable agreements.

3. Work Delays and Errors: Although the IRS will make every reasonable effort to avoid delays and errors in the performance of this agreement, the IRS is not responsible for the buyer's costs incurred due to any such delays or errors. The buyer must pay for the cost of data recomputations or corrections.

4. Data Recordkeeping: The IRS reserves the right to use a copy of all data provided under this agreement.

5. Cancellations: Either the non-federal entity (Buyer) or the IRS (seller) may cancel this agreement by giving written notice to the other party 30 days before cancellation. Payment to the IRS shall include actual costs incurred through the cancellation date, plus any termination costs. The IRS will exercise due diligence to prevent incurring costs after the cancellation date. However, the buyer shall also reimburse the IRS for unavoidable commitments up to the date the agreement would have expired. When an accepted order is cancelled by the buyer, the seller is authorized to collect actual costs incurred through the cancellation date, plus any termination costs.

6. Dispute Resolution: Disputes and major differences between non-federal entities and the IRS shall be resolved in a similar manner to the business rules set out in the Treasury Financial Manual, Volume 1, Bulletin No. 2011-04, Intragovernmental Business Rules, dated November 8, 2010. See also: <http://fms.treas.gov/tfm/vol1/11-04.pdf>.

7. Agreement Reference: All communications between parties must refer to the Agreement by the "Project Agreement Number" (e.g. RA20XXBXXX).

Instructions for Form 14417, Reimbursable Agreement - Non-Federal Entities

(State and Local Governments, Foreign Governments, Commercial Organizations, and Private Businesses)

Note: All information must be typed into the Reimbursable Agreement (Form 14417) other than Authorizing/Approving Officials' Signatures.

Field Number	Field Name	Field Action
1.a.	IRS Agreement Tracking Number	Enter the IRS-assigned agreement tracking number (e.g. RA20XXBXXX). The numbering scheme is made up of 4 accounting sections: RA (Reimbursable Agreement); 20XX (fiscal year); B (Alpha Standard) and XXX (Unique IFS Internal Order Code for the project). Contact the IRS/ Chief Financial Officer/Corporate Budget to establish new agreement tracking numbers. For agreements recurring from year-to-year, use existing agreement tracking numbers, updated to reflect the current fiscal year (e.g. RA2011B001 to RA2012B001).
1.b.	IRS Unique Customer Number	Enter the IRS-established unique customer number for the non-federal entity. The IRS Beckley Finance Center will provide new customer numbers once a signed agreement is received. For non-federal agreements that recur from year-to-year, IRS Business Unit Reimbursable Coordinators and Project Coordinators should continue to use the same customer numbers.
2.	Program Contact Information	
Buyer Representative		
2.a.	Official's Name	Enter Buyer's Program Representative official's name.
2.b.	Official's Title	Enter Buyer's Program Representative official's title.
2.c.	Organization Name	Enter Buyer's Organization Name.
2.d.	Address	Enter Buyer's Program Representative official's address - street number, street name, city, state, and zip code.
2.e.	Telephone Number	Enter Buyer's Program Representative official's telephone number related to the reimbursable agreement.
2.f.	Fax Number	Enter Buyer's Program Representative official's fax number related to the reimbursable agreement.
2.g.	Email Address	Enter Buyer's Program Representative official's email address related to the reimbursable agreement.
Seller - Business Unit Reimbursable Coordinator		
2.a.	Official's Name	Enter IRS Business Unit Reimbursable Coordinator official's name who will be certifying that advance payment(s) have been received, confirming work completion, and product delivery and/or services being rendered.
2.b.	Official's Title	Enter IRS Business Unit Reimbursable Coordinator official's title.
2.c.	IRS Business Unit Name	Enter IRS Business Unit Name.
2.d.	Address	Enter IRS Business Unit Reimbursable Coordinator official's address - street number, street name, city, state, and zip code.
2.e.	Telephone Number	Enter IRS Business Unit Reimbursable Coordinator official's telephone number related to the reimbursable agreement.
2.f.	Fax Number	Enter IRS Business Unit Reimbursable Coordinator official's fax number related to the reimbursable agreement.
2.g.	Email Address	Enter IRS Business Unit Reimbursable Coordinator official's email address related to the reimbursable agreement.
3.	Statutory Authority	Internal Revenue Code section references box is pre-populated. These statutory references always apply. Other Statutory Authority - This box should be checked when additional statutory authority applies. Enter additional statutory authority on the line provided, if applicable.
4.	Agreement Action	Enter agreement-related action type. (e.g., New, Amendment, or Cancellation) 1) Either New or Amendment must be checked. 2) If Amendment is checked, then either Increase, Decrease or Cancellation must be checked.
5.	Agreement Period of Performance	Enter the following information: 1) The start date of the agreement (effective date) 2) The end date of the agreement (the estimated completion date for support under this agreement). Note: IRS agreements operate on a fiscal year basis. Funding received from state, local and foreign governments applies to the current fiscal year only. Multi-year funding cannot be retained or applied to future fiscal years. 3) Enter the cancellation date of the agreement, if applicable.
6.	Description of Requested Products and/ or Services to be Provided	Enter a description of requested products and/or services to be provided by the IRS, including scope of work or work statement to support delivery orders.
7.	Advance Payment Requirements	"Non-federal customers must provide an advance payment before the IRS begins any work for the full cost of goods and/or services to be provided. Indicate the type of drawn down method to be used: One box must be checked which denotes the frequency of revenue recognition and frequency of the advance draw down, monthly is the recommended frequency."
8.	Breakdown of Reimbursable Cost Estimate	
	Unit of Measure Applicable to Project	Indicate the unit of measure that will be used to cost the project.

Field Number	Field Name	Field Action
8. (con.)	Item Quantity (A)	Enter the number of items, hours, or other unit of measure related to the project, if applicable.
	Unit Price (B)	Enter the unit price of product being delivered or service being provided related to the project, if applicable.
	Total Direct Costs (A X B)	Enter total direct costs. See IRM 1.33.8 Reimbursable Operating Guidelines - Costing.
	Indirect/Overhead Costs	Enter the total indirect/overhead costs. Examples of Indirect/Overhead Costs include: a) General management and administrative services, b) Facilities management and ground maintenance services (security, rent, utilities, and building maintenance), c) Procurement and contracting services, d) Financial management and accounting services, e) Information technology services, f) Services to acquire and operate property, plant and equipment, g) Publication, reproduction, graphics and video services, h) Research, analytical, and statistical services, i) Human resources/personnel services, and j) Library and legal services. See IRM 1.33.8 Reimbursable Operating Guidelines - Costing.
	Total Estimated Costs	Enter the total amount of estimated costs which equals direct and indirect/overhead costs.
	Initial Reimbursable Agreement Amount, including any prior amendments	Enter the Initial Reimbursable Agreement amount or the Initial Reimbursable Agreement amount adjusted for any increases or decreases before the most recent amendment.
	Current Amendment - Increase (Decrease)	Enter the current amendment amount - increase/decrease, as applicable.
	Total Current Reimbursable Agreement Amount	Enter the summation of the Initial Reimbursable Agreement Amount, including any prior amendments and Current Amendment - Increase/Decrease fields.
9.	Billing & Collection Contact Information and Payment Requirements	
Finance Office Representative		
9.a.	Official's Name	Enter Buyer's Finance Office Representative official's name.
9.b.	Official's Title	Enter Buyer's Finance Office Representative official's title.
9.c.	Billing Address	Enter Buyer's Finance Office Representative official's address - street number, street name, city, state, and zip code.
9.d.	Telephone Number	Enter Buyer's Finance Office Representative official's telephone number for correspondence on billing and collection issues.
9.e.	Fax Number	Enter Buyer's Finance Office Representative official's fax number for correspondence on billing and collection issues.
9.f.	Email Address	Enter Buyer's Finance Office Representative official's email address for correspondence on billing and collection issues.
9.g.	TIN/EIN	Enter Buyer's valid Taxpayer Identification Number (TIN) or Employee Identification Number (EIN).
9.h.	DUNS	Enter the Buyer's Dun and Bradstreet Universal Numbering System (DUNS).
Seller - Government Payables and Receivable Section		
9.a.	IRS Office Name	Pre-populated with BFC GPRS Helpdesk.
9.b.	Telephone Number	Pre-populated with BFC GPRS Helpdesk telephone number.
9.c.	Fax Number	Pre-populated with BFC GPRS Helpdesk fax number.
9.d.	Email Address	Pre-populated with BFC GPRS Helpdesk email address.
9.e.	TIN/EIN	Pre-populated with IRS Taxpayer Identification Number (TIN).
	Payment Method	Enter payment method option: 1) Paper Check, 2) Electronic Check via Pay.Gov, 3) Money Order, or 4) Other. If another method is selected, describe the method used. One box must be checked.
10.	Authorizing/Approving Official Information	Additional Buyer and Seller Authorizing/Approving information fields are included in cases when a program requires multiple Authorizing/Approving officials.
Buyer		
10.a.	Official's Name	Enter Buyer's Authorizing/Approving official's name.
10.b.	Official's Title	Enter Buyer's Authorizing/Approving official's title.
10.c.	Telephone Number	Enter Buyer's Authorizing/Approving official's telephone number.
10.d.	Email Address	Enter Buyer's Authorizing/Approving official's email address.
10.e.	Signature / Date	The Buyer's Authorizing/Approving Official must sign and date to authorize the purchase of products and/or services provided on behalf of the requesting entity. Work on the project will not begin until the sign-off has occurred.
Seller		
10.a.	Official's Name	Enter IRS Authorizing/Approving official's name. Must be an IRS Employee.
10.b.	Official's Title	Enter IRS Authorizing/Approving official's title.
10.c.	Telephone Number	Enter IRS Authorizing/Approving official's telephone number.
10.d.	Email Address	Enter IRS Authorizing/Approving official's email address.
10.e.	Signature / Date	The IRS Authorizing/Approving Official must sign and date to authorize the funding of products and/or services provided to the buyer on behalf of the seller. Work on the project will not begin until the sign-off has occurred.