



**RETURN BIDS TO:
RETOURNER LES SOUMISSION À :**

**Canada Revenue Agency
Agence du revenu du Canada**
See herein / Voir dans ce document

Proposal to: Canada Revenue Agency

We hereby offer to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein and/or attached hereto, the goods and/or services listed herein and on any attached sheets at the price(s) set out therefor.

Proposition à : l'Agence du revenu du Canada

Nous offrons par la présente de vendre à Sa Majesté la Reine du Chef du Canada, en conformité avec les conditions énoncées dans la présente incluses par référence dans la présente et/ou incluses par référence aux annexes jointes à la présente les biens et/ou services énumérés ici sur toute feuille ci-annexée, au(x) prix indiqué(s).

**Bidder's Legal Name and Address (ensure the Bidder's complete legal name is properly set out)
Raison sociale et adresse du Soumissionnaire (s'assurer que le nom légal au complet du soumissionnaire est correctement indiqué)**

**REQUEST FOR PROPOSAL /
DEMANDE DE PROPOSITION**

| | |
|---|--|
| Title – Sujet Tax Preparation Software | |
| Solicitation No. – No de l'invitation 1000351251 | Date 13 November 2020 |
| Solicitation closes – L'invitation prend fin on – le 23 December 2020 at – à 11:59 P.M. / 23:59 h | Time zone – Fuseau horaire PST/HNP Pacific Standard Time/ Heure normale du Pacifique |
| Contracting Authority – Autorité contractante Name – Nom : Julie Trudel E-mail address – Adresse de courriel Julie.trudel@cra-arc.gc.ca | |
| Telephone No. – No de téléphone | |
| Destination – Destination See herein / Voir dans ce document | |
| SECURITY / SÉCURITÉ n/a | |
| Bidder: Identify the name and title of the individual authorized to sign on behalf of the Bidder – Soumissionnaire: identifier ci-bas le nom et le titre de la personne autorisée à signer au nom du soumissionnaire : Name /Nom: _____ | |
| Title/Titre _____ | |
| Signature _____ | |
| Date (yyyy-mm-dd)/(aaaa-mm-jj) (____) | |
| Telephone No. – No de téléphone (____) | |
| E-mail address – Adresse de courriel _____ | |



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Request for Proposal (RFP)

Title: Tax Preparation Software

PART 1: GENERAL INFORMATION

1.1 Introduction

The solicitation is divided into seven parts plus appendices and annexes, as follows:

- Part 1** General Information: provides a general description of the requirement;
- Part 2** Bidder Instructions: provides the instructions, clauses and conditions applicable to the solicitation;
- Part 3** Bid Preparation Instructions: provides bidders with instructions on how to prepare their bid;
- Part 4** Evaluation and Selection: indicates how the evaluation will be conducted, the evaluation criteria that must be addressed in the bid, and the basis of selection;
- Part 5** Certifications: includes the certifications to be submitted with the bid and before contract award;
- Part 6** Security Requirements
- Part 7** **Model Contract:** includes the clauses and conditions and any annexes that will apply to any resulting contract.

Annexes

- Annex A: Statement of Requirement (SOR)
- Annex B: Pricing and Basis of Payment



1.2 Summary

- i. The Community Volunteer Income Tax Program (CVITP) and the Income Tax Assistance – Volunteer Program (ITAVP) (in the province of Quebec) are community-based outreach programs, designed to help individuals with low-income and with a simple tax situation complete their income tax and benefit return. Under these programs, the Canada Revenue Agency (CRA) offers training sessions to teach volunteers how to complete basic income tax and benefit returns.

The CRA has a requirement for a commercial off the shelf software application that performs all necessary tasks associated with the completion of Individual Federal Income Tax and Benefit Returns. This will include all provincial and territorial tax calculation and credits including the Quebec TP1, in English and French.

The main goal of this software is to provide volunteers who participate in the CVITP and ITAVP an automated method of preparing and filing Canadian federal and provincial including Quebec Income Tax Returns for eligible individuals.

- ii. The requirement is subject to the provisions of:
CCFTA; CCoFTA; CHFTA; CKFTA; CPaFTA; CPFTA; CUFTA; CFTA; CPTPP; CETA;
WTO – AGP.

1.3 Debriefings

Bidders may request a debriefing on the results of the solicitation process. Bidders should make the request to the Contracting Authority within ten (10) business days of receipt of the results of the solicitation process. The debriefing may be in writing, by telephone or in person.

1.4 Canadian International Trade Tribunal

As a general rule, a complaint regarding this procurement process must be filed with the Canadian International Trade Tribunal (the Tribunal) within 10 working days from the date on which a bidder becomes aware, or reasonably should have become aware, of a ground of complaint. Alternatively, within that time frame, a bidder may first choose to raise its ground of complaint by way of an objection to the CRA; if the CRA denies the relief being sought, a bidder may then file a complaint with the Tribunal within 10 working days of that denial. More information can be obtained on the Tribunal's Web site (www.citt-tcce.gc.ca) or by contacting the Registrar of the Tribunal at 613-990-2452.

Also consult Recourse Mechanisms <https://buyandsell.gc.ca/for-businesses/selling-to-the-government-of-canada/bid-follow-up/bid-challenge-and-recourse-mechanisms>



PART 2: BIDDER INSTRUCTIONS

2.1 Standard Instructions, Clauses and Conditions

All instructions, clauses and conditions identified in the bid solicitation by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada (PWGSC). The Manual is available on the PWGSC Website: <https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>.

Bidders who submit a bid agree to be bound by the instructions, clauses and conditions of this solicitation and accept the clauses and conditions of the resulting contract.

The standard instructions and conditions 2003 (2019-03-04) are incorporated by reference into and form part of the bid solicitation.

2.1.1 Revisions to Standard Instructions 2003

Standard Instructions - Goods or Services – Competitive Requirements 2003 (2019-03-04) are revised as follows.

Section 01 titled “Integrity Provisions– Bid”, is deleted in its entirety and replaced with the following:

Section 01 Integrity Provisions– Bid

1. The *Supplier Integrity Directive* (SID) dated May 24, 2016, is incorporated by reference into, and forms a binding part of the bid solicitation. The Bidder must comply with the SID, which can be found on the Canada Revenue Agency’s website at <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/procurement-cra/supplier-integrity-directive.html>
2. Under the SID, charges and convictions of certain offences against a Supplier, its affiliates or first tier subcontractors, and other circumstances, will or may result in a determination by Public Works and Government Services Canada (PWGSC) that the Supplier is ineligible to enter, or is suspended from entering into a contract with Canada. The list of ineligible and suspended Suppliers is contained in PWGSC’s Integrity Database. The SID describes how enquiries can be made regarding the ineligibility or suspension of Suppliers.
3. In addition to all other information required in the bid solicitation, the Bidder must provide the following:
 - a. by the time stated in the SID, all information required by the SID described under the heading “Mandatory Provision of Information”; and
 - b. with its bid, a complete list of all foreign criminal charges and convictions pertaining to itself, its affiliates and its proposed first tier subcontractors that, to the best of its knowledge and belief, may be similar to one of the listed offences in the SID. The list of foreign criminal charges and convictions must be submitted using an Integrity Declaration Form, which can be found at [Declaration form for procurement](#).
4. Subject to subsection 5, by submitting a bid in response to this bid solicitation, the Bidder certifies that:



- a. it has read and understands the SID (<https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/procurement-cra/supplier-integrity-directive.html>)
 - b. it understands that certain domestic and foreign criminal charges and convictions, and other circumstances, as described in the SID, will or may result in a determination of ineligibility or suspension under the SID;
 - c. it is aware that Canada may request additional information, certifications, and validations from the Bidder or a third party for purposes of making a determination of ineligibility or suspension;
 - d. it has provided with its bid a complete list of all foreign criminal charges and convictions pertaining to itself, its affiliates and its proposed first tier subcontractors that, to the best of its knowledge and belief, may be similar to one of the listed offences in the SID;
 - e. none of the domestic criminal offences, and other circumstances, described in the SID that will or may result in a determination of ineligibility or suspension, apply to it, its affiliates and its proposed first tier subcontractors; and
 - f. it is not aware of a determination of ineligibility or suspension issued by PWGSC that applies to it.
5. Where a Bidder is unable to provide any of the certifications required by subsection 4, it must submit with its bid a completed Integrity Declaration Form, which can be found at [Declaration form for procurement](#).
6. Canada will declare non-responsive any bid in respect of which the information requested is incomplete or inaccurate, or in respect of which the information contained in a certification or declaration is found by Canada to be false or misleading in any respect. If Canada establishes after award of the Contract that the Bidder provided a false or misleading certification or declaration, Canada may terminate the Contract for default. Pursuant to the SID, Canada may also determine the Bidder to be ineligible for award of a contract for providing a false or misleading certification or declaration.

Section 02 titled "Procurement Business Number", is hereby deleted in its entirety and replaced with:

Section 02 Procurement Business Number

Suppliers should obtain a Business Number (BN) before contract award. Suppliers may register for a BN online at <https://www.canada.ca/en/services/taxes/business-number.html>.

Section 03 titled "Standard Instructions, Clauses and Conditions", "Pursuant to the [Department of Public Works and Government Services Act](#) (S.C. 1996, c.16)," is hereby deleted.

Section 05 titled "Submission of Bids", paragraph 2 (d) is deleted in its entirety and replaced with the following:

(d) send its bid by fax or using an electronic/online-fax service only to the telephone number specified in the solicitation in Section 2.3.

Section 05 titled "Submission of Bids" paragraph 4, delete sixty (60) days and replace with 120 days.

Section 06, titled "Late Bids", is deleted in its entirety and replaced with the following:

Section 06 Late Bids



“CRA will return or delete bids delivered after the stipulated solicitation closing date and time, unless they qualify as a delayed bid as described in section 07.

For late bids submitted either by fax, or by an electronic/online fax service, the physical bid will not be returned. Rather, late bids submitted in this manner will be deleted. Records will be kept documenting the transaction history of all late bids submitted.

Section 07 titled “Delayed Bids”, all references to “PWGSC” are hereby deleted and replaced with “CRA”. In addition paragraph 1(b) is deleted in its entirety and replaced with the following:

b. The only piece of evidence relating to a delay in the electronic/online fax service that is acceptable to CRA is the official time stamp of when the file was received by CRA on the electronic/online fax server and that clearly indicates that the bid was received before the solicitation closing date and time.

Section 08 titled Transmission by facsimile or by epost Connect is deleted in its entirety and replaced with the following:

Section 08 Transmission by facsimile or using an electronic/online fax service

1. Facsimile

- a. Unless otherwise specified in the bid solicitation, bids may be submitted by facsimile.
 - i. The only acceptable facsimile number for responses to bid solicitations issued by the CRA is **1-418-556-1811**, or, if applicable, the facsimile number identified in the bid solicitation.
- b. For bids transmitted by facsimile, the CRA will not be responsible for any failure attributable to the transmission or receipt of the faxed bid including, but not limited to, the following:
 - i. receipt of garbled, corrupted or incomplete bid;
 - ii. availability or condition of the receiving facsimile equipment;
 - iii. incompatibility between the sending and receiving equipment;
 - iv. delay in transmission or receipt of the bid;
 - v. failure of the Bidder to properly identify the bid;
 - vi. illegibility of the bid; or
 - vii. security of bid data.
- c. A bid transmitted by facsimile constitutes the formal bid of the Bidder and must be submitted in accordance with section 05.
- d. The bid solicitation number should be identified in the cover page of all faxed transmissions
- e. Bidders must ensure that they are using the correct facsimile number
- f. Bidders are discouraged from using colours and shades in their bid documents as transmittal process may render the information non readable



2. Electronic/Online Fax Service

- a. Unless otherwise specified in the bid solicitation, bids may be submitted by using an electronic/online fax service (for example eFax, Metrofax, Myfax, Hellofax, Ring Central Fax etc.),
 - i. The only acceptable facsimile number for responses to bid solicitations issued by the CRA is **1-418-556-1811**, or, if applicable, the facsimile number identified in the bid solicitation.
- b. To submit a bid using an electronic/online fax service, the Bidder must send its bid directly only to the specified facsimile number provided using its own software or licensing agreement for electronic/online fax services.
- c. The bid solicitation number should be identified in the cover page of all electronic/online fax service transmissions.
- d. For bids transmitted by electronic/online fax service, Canada will not be responsible for any failure attributable to the transmission or receipt of the bid including, but not limited to, the following:
 - i. receipt of a garbled, corrupted or incomplete bid;
 - ii. availability or condition of the electronic/online fax service;
 - iii. incompatibility between the sending and receiving equipment;
 - iv. delay in transmission or receipt of the bid;
 - v. failure of the Bidder to properly identify the bid;
 - vi. illegibility of the bid;
 - vii. security of bid data; or,
 - viii. inability to transmit through the electronic/online fax service.
- e. The Bid Receiving Unit for the CRA will send an acknowledgement of the receipt of bid document(s). When the transmission using the electronic/online fax service is complete a time stamp will be applied and the file saved. An acknowledgement of receipt will be provided to the sender.

Note that the acknowledgement sent is time zone specific to the sender's machine, and may not accurately indicate when the bid was received. This acknowledgement of receipt will confirm only the receipt of bid document(s) and will not confirm if the content is readable.
- f. Bidders must ensure that they are using the correct facsimile number for the Bid Receiving Unit when submitting bid using an electronic/online fax service
- g. A bid transmitted using an electronic/online fax service constitutes the formal bid of the Bidder and must be submitted in accordance with section 05.



Section 12 titled "Rejection of Bid", delete subsections 1(a) and 1(b) in their entirety.

Section 20 titled "Further Information", Paragraph 2 is hereby deleted and replaced with the following: Enquiries concerning receipt of bids may be addressed to the Contracting Authority identified in the bid solicitation.

Section 21 titled "Code of Conduct for Procurement-bid" is hereby deleted in its entirety.

2.2 Promoting Accessibility

The Accessible Canada Act, having received Royal Assent in June 2019, is intended to enhance the full and equal participation of all persons, especially persons with disabilities, in society. This is to be achieved through the progressive realization, within the purview of matters coming within the legislative authority of Parliament, of a Canada without barriers, particularly by the identification, removal and prevention of barriers.

The CRA has a role in implementing the Government of Canada's vision for a more accessible Canada and is engaged in the procurement of goods and services that support the delivery of programs and services covered by the Accessible Canada Act.

The CRA is committed to providing leadership to procure accessible goods and services and supporting the goal of inclusive by design, accessible by default. As it is intended that this initiative take place progressively, suppliers should anticipate that, over time, the accessibility requirements in Canada's procurement contracts will evolve and may become more demanding.

To accomplish this, the CRA has adopted the [EN 301 549 V2.1.2 \(2018-08\) Harmonised European Standard](#) for Information and Communication Technology (ICT) products and services.

2.3 Terms and Conditions

The Bidder hereby certifies compliance with and acceptance of all of the articles, clauses, terms and conditions contained or referenced in this Request for Proposal (RFP) and Statement of Requirement (SOR). Any modifications or conditional pricing by the bidder, including deletions or additions to the articles, clauses, terms and conditions contained or referenced in this RFP and/or SOR document will render the bid non-responsive and the bid will receive no further consideration.

2.4 Enquiries - Solicitation Period

All enquiries must be submitted to the Contracting Authority no later than 5 calendar days before the bid closing date. Enquiries received after that time may not be answered.

Bidders should reference as accurately as possible the numbered item of the bid solicitation to which the enquiry relates. Care should be taken by bidders to explain each question in sufficient detail in order to enable Canada to provide an accurate answer. Technical enquiries that are of a "proprietary" nature must be clearly marked "proprietary" at each relevant item. Items identified as proprietary will be treated as such except where Canada determines that the enquiry is not of a proprietary nature. Canada may edit the question(s) or may request that the Bidder do so, so that the proprietary nature of the question(s) is eliminated and the enquiry can be answered to all bidders. Enquiries not submitted in a form that can be distributed to all bidders may not be answered by Canada.



2.5 Applicable Laws

Any resulting contract shall be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

The Bidder may, at its discretion, substitute the applicable laws of a Canadian province or territory of its choice without affecting the validity of its bid, by deleting the name of the Canadian province or territory specified and inserting the name of the Canadian province or territory of its choice. If no change is made, it acknowledges that the applicable laws specified are acceptable to the Bidder.

2.6 Submission of Bids

When responding, the proposal **MUST** be sent by fax or using an electronic/online -fax service to **1-418-556-1811**.

Bidders should keep a copy of their fax transmission report for record keeping purposes.

ONLY ELECTRONIC BIDS WILL BE ACCEPTED. Due to the COVID-19 situation, the delivery of a physical (paper) proposal is not considered to be practical and therefore physical proposals will not be accepted.

CRA reserves the right to request a copy of the bid documentation in native format (e.g. MS Word, MS Excel, Portable Document Format) after bid closing for use in the bid evaluation phase. Bidders may be asked by the Contracting Authority to provide this documentation via email with a specified timeframe.

If there is a discrepancy between the wording of the electronic copy submitted in response to the Contracting Authority's request and the original faxed copy submitted by fax or using an electronic/online fax service, the wording of the original faxed copy will have priority over the wording of the electronic copy.



PART 3: BID PREPARATION INSTRUCTIONS

3.1 Bid – Sections

Canada requests that bidders provide their bid in separate sections as follows:

Section I: Technical Bid

Section II: Financial Bid

Section III: Certifications at Part 5

3.2 Format for Bid

Canada requests that bidders follow the format instructions described below in the preparation of their bid:

- a. use a numbering system corresponding to that of the bid solicitation;
- b. include the financial bid and certification(s) as a separate section of the bid.

3.3 Section I: Technical Bid

A committee composed of representatives of CRA will evaluate the proposals on behalf of the Agency. The services of independent consultants may be called upon to assist in the evaluation of, or in the validation of, specific aspects of the solution proposed. CRA reserves the right to engage any independent consultant, or use any Government resources, which it deems necessary to evaluate any proposal.

Proposals will be evaluated in accordance with the evaluation criteria identified in Appendices 1 and 2 and in conjunction with the Statement of Requirement (SOR). Bidders are encouraged to address these criteria in sufficient depth in their proposals to permit a full evaluation of their proposals. The onus is on the Bidder to demonstrate that it meets the requirements specified in the solicitation.

Bidders are advised that only listing experience without providing any supporting information to describe where and how such experience was obtained will not be considered to be demonstrated for the purpose of the evaluation. The Bidder should not assume that the evaluation team is necessarily cognizant of or knowledgeable about the experience and capabilities of the Bidder or any of the proposed resource(s); as such, any relevant experience must be demonstrated in the Bidders' written proposal.

List of Proposed Software: The Bidder should include a list identifying the name and the version number of the proposed software.

3.4 Section II: Financial Bid

Bidders must submit their financial bid in accordance with the format outlined in Appendix 3: Financial Bid. The total amount of Applicable Taxes must be shown separately.

The prices specified include all of the requirements defined in the Statement of Requirement in Annex A.



Prices must appear in the financial bid only. No prices must be indicated in any other section of the bid. Prices are exclusive of tax.

Bidders must provide a price, percentage, or weight, as applicable, for each item identified in the format specified in Pricing and Basis of Payment in Appendix 3 Financial Proposal. Ranges (e.g., \$10-\$13) are not acceptable.

Should the Bidder not provide a price, percentage, or weight (for example: the space is left blank or struck through or the letters N/A or the words “no charge” or “included”) for one or more items in Appendix 3 Financial Proposal the following steps will be taken:

The CRA Contracting Authority will notify the Bidder of any omission(s) in its financial proposal and give it the opportunity to withdraw its bid, or agree to the following process:

- i. If the Bidder does not wish to withdraw its bid, CRA will insert a price of \$0.00 for evaluation purposes for all cells in which financial information is omitted. The price of \$0.00 would also be reflected in any resulting contract and the Bidder would be obliged to honour those prices for the period of the contract, including any option period, as applicable.
- ii. The Bidder must advise the Contracting Authority of its decision to withdraw the bid or agree to the process described above in writing, within two (2) business days of notification. If the Bidder does not respond within the two (2) business days, CRA will render the bid non-responsive and the bid will receive no further consideration.

3.4.1 Exchange Rate Fluctuation

The requirement does not offer exchange rate fluctuation risk mitigation. Requests for exchange rate fluctuation risk mitigation will not be considered. All bids including such provision will render the bid non-responsive.

3.5 Section III: Certifications

Bidders must submit the certifications required under Part 5.



PART 4 EVALUATION AND SELECTION

4.1 Evaluation procedures

4.1.1 Bids will be assessed in accordance with the entire requirement of the bid solicitation including the evaluation criteria. There are several steps in the evaluation process which are described below.

4.1.2 In addition to other time periods established in the bid solicitation:

- a. **Requests for Clarification:** Should the CRA seek clarification or verification from the Bidder about its bid, the Bidder will have 2 working days (or a longer period if specified in writing by the Contracting Authority) to provide the necessary information to the CRA. Failure to meet this deadline will result in the bid being declared non-responsive.
- b. **Requests for further information:** If the CRA requires additional information pursuant to the Section entitled "Conduct of Evaluation" in 2003, Standard Instructions – Goods or Services – Competitive Requirements, to verify any or all information provided by the Bidder in its bid, the Bidder must provide the information requested within 2 working days (or a longer period if specified in writing by the Contracting Authority) of a request by the Contracting Authority.
- c. **Extension of Time:** If additional time is required by the Bidder, the Contracting Authority may grant an extension at his or her sole discretion.

4.2 Steps in the Evaluation Process

The selection process to determine the successful Bidder will be carried out as follows:

Notwithstanding Steps 1 and 2 below, in order to expedite the evaluation process, CRA reserves the right to conduct Step 3 - Evaluation of Financial Bids concurrently with Steps 1 and 2. Should CRA elect to conduct Step 3 prior to the completion of Step 2, the information in the Financial Bid will not be disclosed to the team evaluating the mandatory and rated sections until the completion of Steps 1 and 2. However, if the Contracting Authority is able to ascertain that a bid is non-responsive by virtue of incomplete information or an error in the financial bid, the Contracting Authority will advise the team evaluating the mandatory and rated sections that the bid is not compliant and should no longer be considered. The concurrent evaluation of the financial bid does not in any way construe compliance in Steps 1 and 2 despite the statement "All bids meeting the minimum thresholds in Step 2 will proceed to Step 3".

Bids will be ranked in accordance with the Selection Methodology.

Step 1 – Evaluation against Mandatory Criteria

All bids will be evaluated to determine if the mandatory requirements detailed in Appendix 1 "Mandatory Criteria" have been met. Bids that do not comply with every mandatory requirement will be declared non-responsive. Only those bids meeting all mandatory requirements will then be evaluated in accordance with Step 2 below.

Step 2 – Evaluation against Point-Rated Criteria

All bids meeting the criteria from Step 1 will be evaluated and scored, in accordance with the point-rated criteria detailed in Appendix 2 "Point-Rated Criteria", to determine the Bidder's Total Technical Merit Score. Bids will then be evaluated in accordance with Step 3 below.



Step 3 – Evaluation of Financial Bids

Only technically compliant bids meeting all of the requirements detailed in Steps 1 and 2 will be considered at this point.

Prices submitted will be evaluated to determine the bid evaluation price as defined in Pricing and Basis of Payment in Appendix 3 Financial Proposal.

Once the bid evaluation prices are determined under Step 3, the highest ranked bid will proceed to Step 4.

Step 4 – Basis of Selection

1. To be declared responsive, a bid must:
 - a. comply with all the requirements of the bid solicitation; and
 - b. meet all mandatory criteria.
2. Bids not meeting a. or b. will be declared non-responsive.
3. The selection will be based on the highest responsive combined rating of technical merit and price. The ratio will be 10% for the technical merit and 90% for the price.
4. To establish the technical merit score, the overall technical score for each responsive bid will be determined as follows: total number of points obtained / maximum number of points available multiplied by the ratio of 10%.
5. To establish the pricing score, each responsive bid will be prorated against the lowest evaluated price and the ratio of 90%.
6. For each responsive bid, the technical merit score and the pricing score will be added to determine its combined rating.
7. Neither the responsive bid obtaining the highest technical score nor the one with the lowest evaluated price will necessarily be accepted. The responsive bid with the highest combined rating of technical merit and price will be recommended for award of a contract.

The table below illustrates an *example* where all three bids are responsive and the selection of the contractor is determined by a 60/40 ratio of technical merit and price, respectively. The total available points equals 135 and the lowest evaluated price is \$45,000 (45).

Basis of Selection - Highest Combined Rating Technical Merit (60%) and Price (40%)

| | | Bidder 1 | Bidder 2 | Bidder 3 |
|--------------------------------|------------------------------|----------------------|---------------------|---------------------|
| Overall Technical Score | | 115/135 | 89/135 | 92/135 |
| Bid Evaluated Price | | \$55,000.00 | \$50,000.00 | \$45,000.00 |
| Calculations | Technical Merit Score | 115/135 x 60 = 51.11 | 89/135 x 60 = 39.56 | 92/135 x 60 = 40.89 |



| | | | | |
|------------------------|----------------------|--------------------|--------------------|--------------------|
| | Pricing Score | 45/55 x 40 = 32.73 | 45/50 x 40 = 36.00 | 45/45 x 40 = 40.00 |
| Combined Rating | | 83.84 | 75.56 | 80.89 |
| Overall Rating | | 1st | 3rd | 2nd |

Step 5 – Proof of Proposal Testing for Highest Ranked Bid

As part of the evaluation process, Canada may, but will have no obligation, to require that the highest-ranked Bidder (identified after the completion of the technical and financial evaluation) demonstrate any features, functionality and capabilities described in this solicitation or in its bid, in order to verify compliance with the requirements listed in Annex A, SOR.

The Bidder with the highest ranked responsive bid as defined in Step 4 will proceed to the Proof of Proposal Testing phase of the evaluation. The Contracting Authority may request the Bidder to provide their proposed solution for demonstration and Proof of Proposal (POP) testing at a CRA designated site, with the participation and assistance of the Bidder.

The Contracting Authority will provide the Bidder with a listing of the mandatory and rated requirements that will be subjected to validation by the Contracting Authority a minimum of 10 calendar days before the Bidder’s scheduled Proof of Proposal Testing date. The CRA reserves the right to test any or all mandatory or point rated criteria in the RFP.

The purpose of the Proof of Proposal will be to validate the Bidder’s proposal and proposed solution related to the mandatory and point-rated requirements. If there is an obvious discrepancy between the product or the performance of the products provided for Proof of Proposal Testing and the solution proposed in the Bidder’s proposal, CRA reserves the right to conduct whatever further tests are required to validate the Bidder’s proposal.

Within 10 calendar days of a request from the Contracting Authority, the Bidder with the highest ranked responsive bid must deliver their solution ready for test at a CRA designated site in the National Capital Region (to be determined prior to Bidder notification). CRA will assume all costs related to the facilities provided, the required infrastructure (i.e. the CRA network) and CRA employees. All Bidder costs, including delivery of the solution and support during the POP will be the responsibility of the Bidder. CRA will conduct all tests utilizing CRA developed test procedures.

The Proof of Proposal testing timeline shall not exceed 10 working days, unless extended in writing by the Contracting Authority at CRA’s sole discretion. If a deficiency is detected during the Proof of Proposal, the Bidder will have the opportunity to correct any deficiencies (including the provision of a replacement) during the Proof of Proposal testing, provided that all deficiencies are corrected within the 2 working days testing timeline.

If it is determined that the proposed solution does not meet any mandatory requirement of the bid solicitation, the bid will fail the PoP test and the bid will be declared non-responsive. The Bidder will remove their solution from the test site and CRA will invite the Bidder with the next highest ranked responsive bid to participate in the Proof of Proposal testing phase of the evaluation.

For point-rated requirements, the CRA will reduce the score of the Bidder on any rated requirement if the PoP test indicates that the score provided to the Bidder on the basis of its’ written bid is not validated by the PoP test. The Bidder’s score will not be increased as a result of the PoP test. If the Bidder’s score is reduced as a result of the PoP test, CRA will reassess the ranking of all bidders by reevaluating steps 2, 3 and 4. Should the Bidder no longer be the highest-ranked responsive bid, the Bidder will remove their solution from the test site and CRA will invite the bidder with the next highest ranked responsive bid to participate in the Proof of Proposal testing phase of the evaluation.



All point-rated requirements in the SOR at Annex A evaluated as being met in this step will be incorporated in the SOR and will be deemed to be part of the successful bidder's offer.

CRA reserves the right to conduct POP testing after Contract Award at its sole discretion.

The Bidder with the highest ranked responsive bid and having passed all of the Step 5 requirements as described above will be considered the successful Bidder for this requirement

Step 6 – Conditions Precedent to Contract Award

The Bidder recommended for award of a Contract must meet the requirements provided in Part 5 "Certifications" and Part 6 "Security" of this RFP.

Step 7 – Contract Entry

The Bidder(s) with the highest ranked responsive bid and meeting all the requirements listed above will be recommended for award of a contract.



PART 5 CERTIFICATIONS

Bidders must provide the required certifications to be awarded a contract.

The certifications provided by bidders to Canada are subject to verification by Canada at all times. Canada will declare a bid non-responsive, or will declare a contractor in default in carrying out any of its obligations under the Contract, if any certification made by the Bidder is found to be untrue, whether made knowingly or unknowingly, during the bid evaluation period or during the contract period.

The Contracting Authority will have the right to ask for additional information to verify the Bidder's certifications. Failure to comply and to cooperate with any request or requirement imposed by the Contracting Authority may render the bid non-responsive or constitute a default under the Contract.

5.1 Certifications Required To Be Submitted At Time of Bid Closing

5.1.1 Joint Venture Certification

Bidder will only complete this certification if a joint venture is being proposed

The Bidder represents and warrants the following:

(a) The bidding entity is a contractual joint venture in accordance with the following definition. A "contractual joint venture" is an association of two or more parties who have entered into a written contract in which they have set out the terms under which they have agreed to combine their money, property, knowledge, skills, time or other resources in a joint business enterprise, sharing the profits and the losses and each having some degree of control over the enterprise.

(b) The name of the joint venture is: _____ (if applicable).

(c) The members of the contractual joint venture are (the Bidder is to add lines to accommodate the names of all members of the joint venture, as necessary):

(d) The Business Numbers (BN) of each member of the contractual joint venture are as follows (the Bidder is to add lines for additional BNs, as necessary):

(e) The effective date of formation of the joint venture is: _____

(f) Each member of the joint venture has appointed and granted full authority to _____ (the "Lead Member") to act on behalf of all members as its representative for the purposes of executing documentation relating to the solicitation and any resulting contract.

(g) The joint venture is in effect as of the date of bid submission.

This Joint Venture Certification must be signed by each member of the joint venture.

The Joint Venture Certification shall be effective throughout the entire period of the Contract, including any exercised option period, if exercised. The CRA has the right to request documentation from the Bidder evidencing the existence of the contractual joint venture.

Signature of an authorized representative of each member of the joint venture



(the Bidder is to add signatory lines as necessary):

| | | | |
|---|-----------------------------------|-------------------------------|------|
| Signature of Duly Authorized Representative | Name of Individual (Please Print) | Legal Name of Business Entity | Date |
| Signature of Duly Authorized Representative | Name of Individual (Please Print) | Legal Name of Business Entity | Date |

5.2 Certifications Precedent to Contract Award and Associated Information

The certifications listed below should be completed and submitted with the bid but may be submitted afterwards. If any of these required certifications is not completed and submitted as requested, the Contracting Authority will inform the Bidder of a time frame within which to provide the information. Failure to comply with the request of the Contracting Authority and to provide the certification within the time frame provided will render the bid non responsive and the bid will receive no further consideration.

5.2.1 Authority to Grant License

The Bidder hereby warrants that either:

- i. They own the intellectual property rights for all proposed software; or
- ii. They have the full right and authority, granted by the owner of the software, to license all of the proposed software to CRA in accordance with the software license terms and conditions set out in this RFP.

Signature of authorized representative: _____

5.2.2 Integrity Provisions – Associated Information

By submitting a bid, the Bidder certifies that the Bidder and its Affiliates are in compliance with the provisions as stated in Section 01 Integrity Provisions - Bid of Standard Instructions 2003. The associated information required within the Integrity Provisions will assist Canada in confirming that the certifications are true.

5.2.3 Employment Equity

By submitting a bid, the Bidder certifies that the Bidder, and any of the Bidder's members if the Bidder is a Joint Venture, is not named on the Federal Contractors Program (FCP) for employment equity "[FCP Limited Eligibility to Bid](https://www.canada.ca/en/employment-social-development/programs/employment-equity/federal-contractor-program.html#afed)" list (<https://www.canada.ca/en/employment-social-development/programs/employment-equity/federal-contractor-program.html#afed>) available from [Employment and Social Development Canada \(ESDC\)-Labour's](#) website



Canada will have the right to declare a bid non-responsive if the Bidder, or any member of the Bidder if the Bidder is a Joint Venture, appears on the "[FCP Limited Eligibility to Bid](#)" list at the time of contract award.

PART 6: SECURITY, FINANCIAL AND OTHER REQUIREMENTS

6.1 Security Requirements

This requirement does not contain a Security Requirement; the requirement is unclassified and no classified information is involved.



Appendix 1: Mandatory Criteria

Evaluation Procedures

Bids will be evaluated in accordance with the process outlined in Part 4 Evaluation and Selection and all the mandatory evaluation criteria detailed below.

Bidders should demonstrate their capability in a thorough, concise and clear manner. The technical bid should address clearly and in sufficient depth the points that are subject to the evaluation criteria against which the bid will be evaluated.

To avoid duplication, bidders may refer to different sections of their bids by identifying the specific paragraph and page number where the subject topic has already been addressed.

The Bidder must substantiate how its proposed solution meets the specific mandatory requirements below. The substantiation must not simply repeat the requirements, but must explain and demonstrate how the Bidder will meet the requirements..

The substantiation may refer to additional documentation submitted with the bid. Bidders are requested to indicate where in the bid the reference material can be found, including the title of the document, and the page and paragraph numbers. If the reference is not sufficiently precise, Canada may request that the Bidder direct Canada to the appropriate location in the documentation.

If Canada determines that the substantiation is not complete, the Bidder will be declared non-responsive and disqualified.

Bids that fail to meet all mandatory requirements will be declared non-responsive and the bid will receive no further consideration.



In order to demonstrate compliance with the following mandatory criteria, the Bidder must provide substantiation of the requirement within their proposal; unless the criteria indicates that no substantiation is required.

Bidders must select “yes” or “no” to confirm compliance for every criteria below.

| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----------|--|-----------|----|--|
| | | YES | NO | |
| M1 | The software must be supported under the following operating system environments and meet the minimum hardware requirements for the operating system in use: a) Microsoft Windows 8; and b) Microsoft Windows 10 | | | |
| M2 | The software must adhere to the following current and applicable Government of Canada Privacy legislation. Privacy Act http://laws-lois.justice.gc.ca/eng/acts/P-21/ PIPEDA (Personal Information Protection and Electronic Documents Act) https://www.priv.gc.ca/en/privacy-topics/privacy-laws-in-canada/the-personal-information-protection-and-electronic-documents-act-pipeda/ | | | |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|----|--|-----------|----|--|
| | | YES | NO | |
| M3 | The software must adhere to the current and applicable Government of Canada accessibility standards https://www.canada.ca/en/treasury-board-secretariat/services/government-communications/guidance-implementing-standard-web-accessibility.html | | | |
| M4 | The software must be available in both English and French. | | | |
| M5 | The software must include product documentation in both English and French. | | | |
| M6 | The software must perform and support all tasks required to file individual Canadian Federal Income Tax returns. This includes performing all provincial/territorial tax calculations calculating all credits and Québec TP1 individual income tax returns and must populate complimentary fields. | | | |
| M7 | The software must work with commercially available Firewalls and Antivirus Software packages for personal computers including Norton and McAfee protection products. | | | |
| M8 | The software must be certified by the CRA for the filing of 2021 T1 Individual Tax returns and for every option year thereafter. | | | |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----|--|-----------|----|--|
| | | YES | NO | |
| M9 | The software must be certified for Revenu Québec NETFILE for tax preparers for the filing of 2021 tax returns and for every option year thereafter. | | | |
| M10 | The Contractor must allow CRA to use its own key distribution system to assign activation keys. Activation keys must be delivered via email (<i>email address to be provided at time of award</i>). | | | No substantiation is required |
| M11 | The software must be certified for E-File Online, E-File Online Plus, and ReFile with the CRA for the filing of 2021 T1 Individual Tax returns. | | | |
| M12 | The software must have an onscreen Help, which provides step-by-step guidance for filling out tax forms. | | | |
| M13 | The software must contain context sensitive help, including contents of current, applicable income tax guide(s). | | | |
| M14 | The software must support printing of accented characters. | | | |
| M15 | The software must provide users the option of saving entered tax return information and returning to the same session at a later date without having to submit current tax information. | | | |
| M16 | The software protects the confidentiality and integrity of information at rest. | | | |
| M17 | The software must provide password protection for current and previously saved tax return information. | | | |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----|---|-----------|----|--|
| | | YES | NO | |
| M18 | Password change: The password must be able to be changed at any time. | | | |
| M19 | Password strength: The password must be in a predetermined manner with a minimum of 8 characters, including capitals, numbers and symbols. | | | No substantiation is required |
| M20 | Session Lock: A session lock must be set after a defined time period of inactivity and the user re-establishes access by re-authenticating. | | | |
| M21 | The software must have the option of selecting a Windows addressable printer for printing Federal Income Tax Returns and Quebec TP1 provincial tax returns. | | | |
| M22 | The software must allow users to easily install the software without the need for technical support. The installation must have a user-friendly graphical user interface (GUI) that will assist the user installing the software onto their computer. | | | |
| M23 | The software must verify that all forms and schedules have completed data and, if the data is incomplete, must advise the user accordingly before submitting the tax return through E-File. | | | |
| M24 | The software must print a no-SIN return without generating a barcode when completing tax returns for taxpayers who do not have either a SIN or temporary SIN. | | | |
| M25 | The software must allow users to securely use the software with their own EFILE credentials by allowing users to sign on/off with their EFILE number and password. | | | |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----|--|-----------|----|--|
| | | Yes | No | |
| M26 | The software must allow users to clear out the EFILE number and password information with one button. | | | |
| M27 | Encryption: The solution must adhere to the CSEC ITSP-40-11 approved cryptography to protect sensitive data. (https://www.cse-cst.gc.ca/en/system/files/pdf_documents/itsp.40.111-eng.pdf) | | | |
| M28 | Encryption: The user credentials for web console access (if equipped) must be encrypted in transit using the Transport Layer Security (TLS) version 1.2 or above. | | | |
| M29 | The software must not make any assumptions as to which spouse will claim certain deductions or credits available to either spouse. | | | |
| M30 | The software must provide the option to enter information on a slip-by-slip basis and then be able to add them together and transcribe the results to the different fields on the tax return. | | | |
| M31 | The software must allow for the preparation and transmission of an unlimited number of returns under each licence. | | | |
| M32 | The software must save a “.tax” and “.ted” file in order to file the Federal Income Tax and Benefit return to the CRA through the EFILE online and EFILE online plus. | | | |
| M33 | The software must contain an identifier in the software code to separate volunteer submissions from those prepared by other commercially available software. | | | |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----|---|-----------|----|--|
| | | Yes | No | |
| M34 | For the firm requirement for USB's, the Contractor must ship the quantity of deliverables to the destination indicated on Annex D herein, within ten (10) calendar days after approval has been obtained from the CRA's current traditional certification EFILE process. For the option years, if exercised, the contractor must ship the quantity of deliverables within ten (10) calendar days after approval has been obtained from the CRA's current traditional certification EFILE process. | | | No substantiation is required |
| M35 | The Contractor must make available from a bilingual web site a downloadable electronic version of the software in English and French. | | | |
| M36 | The Contractor must provide real-time personnel support for the CVITP dedicated phone line operators and the CVITP coordinators; real-time personnel support would include either a dedicated individual or group of individuals available by phone or online to address queries and provide technical support. | | | |
| M37 | The Contractor must ship replacement USB's via courier to any of the sites identified in Appendix "D" within one business day after the Contractor has been informed in writing by CRA of the defective or damaged USB's. | | | No substantiation is required |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----|---|-----------|----|--|
| | | Yes | No | |
| M38 | The software must automatically select and display data from all information slips (T4, T4A, T4A(OAS), T4A(P), T4E, T4RIF, T4RSP, T5, T5007, T5008, T5013 Authorization form, T3, T2202, RC62, RC210 and RRSP) such as tabs on screen. | | | |
| M39 | The software must prompt the user to complete the spousal return if “Married” or “Living Common Law” options are chosen. | | | |
| M40 | The software must automatically insert a “1” in field 487 of the Federal Income Tax and Benefit Return to identify that a volunteer has prepared the return. | | | |
| M41 | The software must automatically set by default to print: a) 1 printed set b) T1 General – Condensed Return c) T1 – pages 1 to 8 d) Applicable federal, provincial, and territorial schedules and forms e) Form T1-KFS | | | |
| M42 | The contractor must provide 1 license to be used for CRA training purposes on multiple workstations by multiple users at one time. | | | No substantiation is required |
| M43 | Activation keys for additional software purchased on an “as and when” requested basis must be delivered within 1 business day after the Contractor receives a contract amendment. | | | No substantiation is required |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----|--|-----------|----|--|
| | | Yes | No | |
| M44 | The Contractor must provide CRA with notifications and provision of the latest software updates within 24 hours of its release. | | | No substantiation is required |
| M45 | The software must allow users to complete returns using Auto-Fill My return (AFR). | | | |
| M46 | The contractor must provide the option to purchase prior years' versions of the software to complete prior tax year returns that are eligible for EFILE and CRA certification and included in the scope of this contract. | | | No substantiation is required |
| M47 | The software must allow users to produce an Express Notice of Assessment (NOA) (| | | |
| M48 | The software must allow users to use the REFILE feature. | | | |
| M49 | <p>The Contractor must provide early access to versions of the software by December 31st to the organizations and volunteers for each year, commencing in 2021. These early versions do not have to be CRA or E-file certified.</p> <p>Early version of tax year 2021- delivered by December 31st 2021</p> <p>Early version of tax year 2022 – delivered by December 31st 2022</p> <p>Early version of tax year 2023 – delivered by December 31st 2023</p> <p>Early version of tax year 2024 – delivered by December 31st 2024</p> <p>Early version of tax year 2025 – delivered by December 31st 2025</p> | | | No substantiation is required |
| M50 | The contractor must provide a description of changes and screenshots (in advance of their release) for the latest software version with | | | |



| | | | | |
|-----|--|--|--|--------------------------------------|
| | specific instructions such as with arrows, or borders added in paint and saved in .png format. | | | No substantiation is required |
| M51 | The software must allow users to customize the content and order of the screens. | | | |
| M52 | The software must allow for the submission of electronic authorization forms, and to customize and hardcode parts of the form. | | | |
| M53 | The software must carry over tax information from one tax year to the next for users whose returns were filed using a prior year version of the software commencing in year 2 of the contract. | | | |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----|---|-----------|----|--|
| | | Yes | No | |
| M54 | The software must allow for inclusion of printable TIS60 – with yearly updates as required. User must be prompted to complete and print form. | | | |
| M55 | The software must guide users through a return using simple interview style questions, prompts and other navigational tools, such as tabs. | | | |
| M56 | The software must allow users to easily return to and review and/or edit previously entered items and slips. | | | |
| M57 | The Contractor must implement change requests brought forward by CVITP representatives and/or collaborate with the program to implement the suggested changes which include but are not limited to, changes to the display and organization of information and other suggestions to improve user experience. | | | No substantiation is required |
| M58 | The Contractor must delegate an individual or a team of individuals to meet with CVITP representatives at mutually agreed upon times via telephone or teleconference to answer questions, troubleshoot, brainstorm, provide information on changes/requirements as well as screenshots as needed, all in order to develop and enhance the software. | | | No substantiation is required |
| M59 | The software must have a field labelled CVITP Organization Identification Number (COIN). This COIN field must be 8 alphanumeric characters with the first three characters as letters beginning with a capital “C” and the remaining 5 characters as numbers. (ex. CBA12345.). | | | No substantiation is required |



| ID | Mandatory Requirement Description | Compliant | | Bidders Substantiation of Requirement (Details/reference) |
|-----|---|-----------|----|--|
| | | Yes | No | |
| M60 | The COIN must be located on the same page where users enter their EFILE number. | | | No substantiation is required |
| M61 | The software must prompt the users to enter a COIN or to select an option that states they do not have a COIN. | | | No substantiation is required |
| M62 | The software must require the user to enter the COIN on the designated field if the user does not select the option that states they do not have a COIN. | | | No substantiation is required |
| M63 | The software must allow the user to continue without a COIN if they select the option that states that they do not have a COIN and must allow the user to submit the return. This opt out validation must remain in effect until the user logs out or switches EFILE numbers. | | | No substantiation is required |
| M64 | The software must allow the user to enter the COIN manually on the field and once entered the COIN must remain on the field until either removed manually by the user or until a user logs out. | | | No substantiation is required |
| M65 | The COIN field must reject numbers that are not entered in the prescribe alphanumeric format with the first three characters as letters beginning with an uppercase "C" and the following 5 characters as numbers (ex. CBA12345). | | | No substantiation is required |
| M66 | The software must print a return that generates a barcode that will contain the COIN number. | | | No substantiation is required |



Appendix 2: Point Rated Criteria

Technical bids will be assessed separately against the evaluation criteria identified below. Point-rated criteria not addressed in the bid will result in a score of zero being assigned against that particular criterion.

Bidders will receive either 0 points or the full points identified. No partial points will be given. There is no minimum pass mark for the rated criteria.

| ID | Point Rated Criteria | Supporting Documentation Details/Reference | Points | |
|----------------------------------|--|--|--------|------------|
| | | | Score | Maximum |
| R1 | <p>The Bidder should propose software that is EN 301 549 V2.1.2 (2018-08) Harmonised European Standard compliant. (20 points).</p> <p>To demonstrate compliance, the Bidder should provide:</p> <ul style="list-style-type: none"> a. documentation showing that accessibility development and testing for the proposed software was performed in accordance with generally accepted accessibility practices, including visual inspection and with adaptive technologies. A Voluntary Product Accessibility Template VPAT 2.4Rev INT (February 2020) may be completed and submitted in support of this requirement; and b. if applicable, the test results and other documentation for the proposed software supplied to the Bidder by an independent third party which demonstrates that the product meets the levels specified. | | | |
| Total Available Points | | | | 20 |
| Bidder's Technical Score: | | | | /20 |



Appendix 3: Financial Proposal

The Bidder must submit their financial bid in accordance with the Pricing Schedule hereafter.

Bidders must submit firm prices in Canadian funds, Canadian customs duties and excise taxes included, and Applicable Taxes excluded, Delivered Duty Paid (DDP) (destination), for the provision of goods and services outlined in Annex A “Statement of Requirement”.

The Contractor will be responsible for all delivery charges, administration, costs and risk of transport and customs clearance, including the payment of customs duties and taxes.

The prices specified include all of the requirements defined in Annex A “Statement of Requirement”.

Optional software or licenses in tables 2-6 may be purchased for any of the current, previous or upcoming taxation years, at any time during the contract period or any extensions to the contract period. Should the option to buy previous year versions of the software be exercised the cost will be that which was provided for that specific taxation year.

| Name of proposed product(s) | Version # |
|-----------------------------|-----------|
| | |

TABLE 1 – FIRM requirement for Taxation Year 2021

| A Item # | B Description | C Quantity | D Firm Lot Price (GST/HST excluded) | E Total Price E = C X D |
|---|--|---------------|--|-------------------------------|
| Income Tax Preparation Software & Licenses | | | | |
| 1 | Income Tax preparation software perpetual user licences with 20,000 activation keys for Taxation Year 2021. | 1 | \$ | \$ |
| 2 | Income Tax preparation software on USB for taxation year 2021. 700 copies of the software on 700 USBs. No activation keys. | 1 | \$ | \$ |
| 3 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | 1 | \$ | \$ |
| Total table 1: | | | | \$ |



OPTIONAL REQUIREMENTS

TABLE 2 – Taxation Year 2021

| A | B | C | D | E |
|---|--|---|--|------------------------------|
| Item # | Description | Quantity for evaluation purposes | Firm Lot Price (GST/HST excluded) | Total Price E = C X D |
| Income Tax Preparation Software & Licenses | | | | |
| 1 | Optional additional copies of the Income Tax preparation software perpetual user licenses for taxation year 2021. 2,500 activation keys. | 1 | \$ | \$ |
| 2 | Optional additional copies of Income Tax preparation software for taxation year 2021. 100 copies on 100 USBs with no activation keys. | 1 | \$ | \$ |
| Total Table 2: | | | | \$ |

TABLE 3 – Taxation Year 2022

| A | B | C | D | E |
|---|--|---|--|------------------------------|
| Item # | Description | Quantity for evaluation purposes | Firm Lot Price (GST/HST excluded) | Total Price E = C X D |
| Income Tax Preparation Software & Licenses | | | | |
| 1 | Income Tax preparation software perpetual user licences with 10,000 activation keys for Taxation Year 2022. | 1 | \$ | \$ |
| 2 | Income Tax preparation software perpetual user licences with 2,500 activation keys for taxation year 2022. | 1 | \$ | \$ |
| 3 | Income Tax preparation software on USB for taxation year 2022. 100 copies on 100 USBs. No activation keys. | 1 | \$ | \$ |
| 4 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | 1 | \$ | \$ |
| Total table 3: | | | | \$ |



TABLE 4 – Taxation Year 2023

| A | B | C | D | E |
|---|--|---|--|------------------------------|
| Item # | Description | Quantity for evaluation purposes | Firm Lot Price (GST/HST excluded) | Total Price E = C X D |
| Income Tax Preparation Software & Licenses | | | | |
| 1 | Income Tax preparation software perpetual user licences with 10,000 activation keys for Taxation Year 2023. | 1 | \$ | \$ |
| 2 | Income Tax preparation software perpetual user licences with 2,500 activation keys for taxation year 2023. | 1 | \$ | \$ |
| 3 | Income Tax preparation software on USB for taxation year 2023. 100 copies on 100 USBs. No activation keys. | 1 | \$ | \$ |
| 4 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | 1 | \$ | \$ |
| Total table 4: | | | | \$ |

TABLE 5 – Taxation Year 2024

| A | B | C | D | E |
|---|--|---|--|------------------------------|
| Item # | Description | Quantity for evaluation purposes | Firm Lot Price (GST/HST excluded) | Total Price E = C X D |
| Income Tax Preparation Software & Licenses | | | | |
| 1 | Income Tax preparation software perpetual user licences with 10,000 activation keys for Taxation Year 2024. | 1 | \$ | \$ |
| 2 | Income Tax preparation software perpetual user licences with 2,500 activation keys for taxation year 2024. | 1 | \$ | \$ |
| 3 | Income Tax preparation software on USB for taxation year 2024. 100 copies on 100 USBs. No activation keys. | 1 | \$ | \$ |
| 4 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | 1 | \$ | \$ |
| Total table 5: | | | | \$ |



TABLE 6 – Taxation Year 2025

| A | B | C | D | E |
|---|--|---|---|--------------------------|
| Item # | Description | Quantity for evaluation purposes | Firm Lot Price (GST/HST excluded) | Total Price E = C X D |
| Income Tax Preparation Software & Licenses | | | | |
| 1 | Income Tax preparation software perpetual user licences with 10,000 activation keys for Taxation Year 2025. | 1 | \$ | \$ |
| 2 | Income Tax preparation software perpetual user licences with 2,500 activation keys for taxation year 2025. | 1 | \$ | \$ |
| 3 | Income Tax preparation software on USB for taxation year 2025. 100 copies on 100 USBs. No activation keys. | 1 | \$ | \$ |
| 4 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | 1 | \$ | \$ |
| Total table 6: | | | | \$ |

| | |
|--|----|
| Total for Firm requirement Table 1: | \$ |
| Total for Optional requirements Tables 2-6 inclusive: | \$ |
| Total Bid price for CVITP software & licenses (Tables 1-6 inclusive): | \$ |



PART 7: MODEL CONTRACT

The following clauses and conditions apply to and form part of any contract resulting from the solicitation.

7.1 Revision of Departmental Name

Reference to the Minister of Public Works and Government Services or to Public Works and Government Services Canada contained in any term, condition or clause of the contract shall be interpreted as a reference to the Commissioner of Revenue or the Canada Revenue Agency, as the case may be, with the exception of the following clauses:

- a) Standard Clauses and Conditions.

7.2 Agency Restructuring

In cases where the Contracting Authority's department or agency is being reconfigured, absorbed by another government department or agency, or disbanded entirely, the Commissioner may, by giving notice to the Contractor, designate another Contracting Authority for all or part of the Contract.

7.3 Requirement

The Contractor must provide the goods, services or both, in accordance with the Statement of Requirement (SOR) at Annex A, attached hereto and forming part of the Contract

7.4 Period of the Contract

The period of the Contract is from date of award for 1 year inclusive.

The term of the Software License(s) is perpetual and distinct from the period of the contract.

7.5 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to 4 additional 1 year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Pricing and Basis of Payment.

The option may only be exercised by the Contracting Authority and will be evidenced, for administrative purposes only, through a contract amendment. The Contracting Authority may exercise an option at any time before the expiry of the Contract by sending a written notice to the Contractor.

7.6 Optional Goods and/or Services

The Contractor grants to Canada the irrevocable option to acquire the additional quantities of the goods, services or both, described at Annex B, Pricing and Basis of Payment of the Contract under the same terms and conditions and at the prices and/or rates stated in the Contract.



The option may only be exercised by the Contracting Authority and will be evidenced, for administrative purposes only, through a contract amendment. The Contracting Authority may exercise any option at any time before the expiry of the Contract by sending a written notice to the Contractor.

7.7 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada (PWGSC).

The Manual is available on the PWGSC Website: <https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>

The following Clauses are incorporated by reference:

| SACC Reference | Clause Title | Date |
|------------------|---|--------------------------|
| C2000C | Taxes - Foreign-based Contractor | 2007-11-30 |
| C6000C | Limitation of price | 2017-08-17 |
| G1005C | Insurance - No Specific Requirement | 2016-01-28 |
| H1000C | Single Payment | 2008-05-12 |
| A2000C A2001C | Foreign Nationals (Canadian Contractor) Foreign Nationals (Foreign Contractor) | 2006-06-16 2006-06-16 |

7.8 General Conditions

2030 (2016-04-04) General Conditions – Higher Complexity - Goods, apply to and form part of the Contract.

Section 01 titled “Interpretation” the definition of “Canada”, “Crown”, “Her Majesty” or “the Government” is hereby amended to read: “Canada”, “Crown”, “Her Majesty” or “the Government” means Her Majesty the Queen in right of Canada as represented by the Canada Revenue Agency (CRA).

Section 02 titled “Standard Clauses and Conditions” is hereby amended to delete the phrase “Pursuant to the Department of Public Works and Government Services Act, S.C. 1996, c. 16,” The remainder of Section 02 remains unchanged.

Section 23 titled “Confidentiality”,

Subsection 5 is hereby amended to delete Public Works and Government Services (PWGSC) and insert Canada Revenue Agency (CRA).

Subsection 6 is hereby amended to delete “PWGSC Industrial Security Manual and its supplements”, and insert “Security Requirements for the Protection of Sensitive Information” issued by the CRA, Security and Internal Affairs Directorate (SIAD). The remainder of Section 23 remains unchanged.

Section 43 titled “Integrity Provisions- Contract” is hereby deleted in its entirety and replaced with:



The Supplier Integrity Directive (SID) incorporated by reference into the bid solicitation is incorporated into, and forms a binding part of the Contract. The Contractor must comply with the provisions of the SID, which can be found on the Canada Revenue Agency's website at <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/procurement-cra/supplier-integrity-directive.html>.

Section 45 titled "Code of Conduct for Procurement—Contract" is hereby deleted in its entirety.

7.9 Supplemental Terms and Conditions

4003 (2010-08-16), Supplemental General Conditions - Licensed Software, modified as follows, shall apply to and form part of the Contract.

At section 1 titled "Interpretation" insert the following definition:

The "Licensee" under the Contract is Her Majesty the Queen in right of Canada, acting through and represented by the Commissioner, Canada Revenue Agency.

At section 2 titled "License Grant" delete subsection 2 and replace with the following:

If the Client is reconfigured, absorbed, in whole or in part, by another government department or agency, or is disbanded entirely, Canada may, by giving notice to the Contractor, designate another department or agency as the Client for all or part of the Licensed Software.

At section 08 titled "Licensed Software Transfer", delete this article in its entirety and replace with the following:

The license to use the Licensed Software under the Contract is transferable by Canada, in whole or in part, under the same conditions of the Contract, to any Device or Client, as applicable, or to any Canadian government department, corporation or agency, as defined in the *Financial Administration Act, R.S. C.1985, c.F-11*, as amended from time to time, or to any other party for which the Department of Public Works and Government Services Canada has been authorized to act under section 16 of the *Department of Public Works and Government Services Act, S.C. 1996, c.16*, as long as Canada informs the Contractor of the transfer within thirty (30) days of the transfer occurring. For the purposes of this section, in the circumstances where an Entity License is transferred, such license will be capped at the number of users in the transferring department, corporation, agency or other party before the transfer.

At Section 11 titled "Term of License" delete subsection 2 and replace with the following:

The Contractor may terminate Canada's license with respect to the licensed software by giving the Contracting Authority written notice to that effect only if Canada is in breach of its license in accordance with the license rights granted in the Contract, or Canada fails to pay for the license in accordance with the Contract, and only if that breach continues for a period of ninety (90) days after the Contracting Authority received written notice from the Contractor giving particulars of the breach and the Contracting Authority has validated the particulars of the breach. If Canada's license is terminated, once Canada has corrected the breach, the Contractor shall re-instate Canada's license with respect to the licensed software under the exact same terms and conditions as granted in the contract for the license, at no additional cost.

At section 11 titled "Term of License" insert the following after sub-article 2:

The Contractor hereby grants a perpetual, non-exclusive, freely transferable License to Her Majesty the Queen in right of Canada for the software listed in Annex B.



At section 15 titled "Warranty", insert the following:

Notwithstanding section 15.0 – Warranty, the Contractor's warranty for the Solution shall include the provision of all software maintenance and support services detailed in supplemental general conditions 4004 – Support Services for Licensed Software except that "Warranty Period" as defined therein is hereby amended by deleting the reference to a period of ninety (90) days and replacing ninety (90) days with one (1) year. The warranty period of twelve (12) months shall commence on the final acceptance date of the delivered Equipment.

Section 18 titled "Risk of Loss" insert the following after subsection 2:

3. The Contractor warrants:

Unless authorized in writing by the Technical Authority, or necessary to perform valid duties under the Contract any programs developed by the Contractor under the Contract or provided to Canada by the Contractor for use by the Client shall:

- i. not replicate, transmit, or activate itself without control of the person operating the computing equipment on /which it resides;
- ii. not alter, damage, or erase any data or computer programs without control of a person operating the computing equipment on which it resides; and
- iii. contain no key, node lock, time out or other function, whether implemented by electronic, mechanical or other means, which restricts or may restrict use or access to any programs or data developed under the Contract, based on residency on a specific hardware configuration, frequency or duration of use, or other limiting criteria.

Provided and to the extent any program has any of the foregoing attributes, and notwithstanding anything elsewhere in the Contract to the contrary, the Contractor shall be in default of the Contract, and no cure period shall apply. In addition to any other remedies available to it under the Contract, the Crown reserves the right to pursue any civil and/or criminal penalties available to it against the Contractor. The Contractor agrees, in order to protect the Crown from damages, which may be intentionally or unintentionally caused by the introduction of Illicit Code to the Client's computer network, no software will be installed, executed, or copied on Client equipment without the express approval of the Technical Authority.

4004 (2013-04-25), Supplemental General Conditions - Maintenance and Support Services for Licensed Software, shall apply to and form part of the Contract.

7.10 Software License Type

The Contractor hereby grants a perpetual, non-exclusive, freely transferable User License to Her Majesty the Queen in right of Canada for the software listed in Annex B for the number of Users identified in Annex B. The term "User" and "User License" shall have the meanings set out in supplemental general conditions 4003 (2010-08-16), Licensed Software.

7.11 License Terms and Conditions – Shrink-Wrap or Click-Wrap

The parties agree that only the conditions expressly set out in the Contract or incorporated by referenced in the Contract form part of the Contract. Any conditions accompanying or enclosed with the Licensed Software, if any, do not form part of the Contract and, therefore, are not part of Canada's license and do not affect the rights of the Parties in any way. The Contractor agrees



that in no event will Canada or any Client or User be required to enter into any additional license agreement with respect to the Licensed Software or any portion of it. The Contractor acknowledges that any additional license agreement relating for the Licensed Software signed by anyone other than the Contracting Authority is void and of no effect

Canada is not bound by and does not accept any “shrink-wrap” or “click-wrap” conditions or any other conditions, expressed or implied, that are contained in or on the software packaging or conditions that may accompany the software in any manner, regardless of any notification to the contrary.

7.12 Maintenance

The Contractor shall inform the CRA Technical Authority within 2 working days of the availability of all enhancements, product upgrades and maintenance releases to the Software during the period of service. All generally available enhancements must either be made available for download or shipped to CRA within one (1) working day of a request by CRA.

7.13 Documentation

The Contractor will provide Canada with the right to reproduce for its own use and incorporate into any documents produced for its own use any commercially available documentation delivered under the Contract. The Contractor shall further secure and agree to extend the same rights for all future revisions of the said documentation and material supplied to Canada. Any document or material that is translated by Canada shall include any copyright and any proprietary right notice that was part of the original document.

7.14 Authorities

7.14.1 Contracting Authority

To be completed at the time of Contract award.

The Contracting Authority for the Contract is:

Name:

Telephone Number:

Fax Number:

E-mail address: @cra-arc.gc.ca

The Contracting Authority is responsible for the management of the Contract, and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

7.14.2 Technical Authority

To be completed at the time of Contract award.

Name: _____

Address: _____



Telephone Number: _____

E-mail Address: _____

The Technical Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Technical Authority, however the Technical Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

7.14.3 Contractor's Representative

To be completed at the time of Contract award.

Name: _____

Address: _____

Telephone Number: _____

E-mail Address: _____

Website URL: _____

7.15 Delivery

For the initial order of software and licenses the Contractor must make the complete delivery to the Technical Authority by December 31, 2021.

For orders made on an "as and when requested" basis the Contractor must make complete delivery within 10 business days from receipt of an order.

7.16 Sustainable Development

In pursuit of the Canada Revenue Agency's commitment to sustainable development and green procurement as well as the Canadian Federal Government's Green Procurement Policy, the Contractor agrees to commit to comprehensive, nationally recognized environmental standards for:

- a) The reduction or elimination of environmentally hazardous materials (if applicable);
- b) Design for reuse and recycle;
- c) Energy efficiency;
- d) End of Life Management for reuse and recycle;
- e) Environmental stewardship in the manufacturing process (if applicable); and
- f) Packaging.

7.17 Inspection and Acceptance

All deliverables under the Contract shall be subject to inspection and acceptance by the Technical Authority at destination.



7.18 Basis of Payment

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract, the Contractor will be paid a firm lot price, as specified in Annex B for a cost of \$ _____ (*insert the amount at contract award*). Customs duties are *included* and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

7.19 Payment Process

At Canada's discretion the Contractor will be paid using direct deposit, credit card or cheque. All communications regarding the specific method of payment, including changes thereto, will be in writing via email as it's not Canada's desire to formally amend the Contract if the payment method is changed.

At its sole discretion Canada may change the method of payment at any time during the period of the Contract, including any extension thereto, to one of the other two payment methods stated above.

It is the sole responsibility of the Contractor to ensure that their organization is entitled to receive payment from the Government of Canada.

7.19.1 Payment by Direct Deposit

The Contractor shall accept Direct Deposit for payment of the goods and/or services described herein. Payments by direct deposit will be subject to Article 18 – Payment Period and Article 19 - Interest on Overdue Accounts, set out in 2030 General Conditions (2016-04-04) forming part of the Contract.

To complete or amend a direct deposit registration, the Contractor must complete the Vendor Electronic Payment Registration form accessible at: <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc231.html>

It is the sole responsibility of the Contractor to ensure that the information and account number submitted to Canada via their Vendor Electronic Payment Registration form is up to date. Should the Contractor's information within the Vendor Electronic Payment Registration form not be accurate or up to date, the provisions identified herein under Article 18 – Payment Period and Article 19 - Interest on Overdue Accounts, set out in 2030 General Conditions (2016-04-04) forming part of the Contract will not apply, until the Contractor corrects the matter.

7.19.2 Payment by Cheque

The Contractor shall accept Government of Canada cheques for the payment of goods and/or services described herein.

7.20 Refund to the Crown

Notwithstanding Article 32 of 2030 (2016-04-04), "Termination for Convenience", General Conditions – Higher Complexity - Goods, in the event of termination of services for which an advance payment has been made, charges up to the date of termination will be calculated by



prorating on the basis of a twelve (12) month year and a thirty (30) day month, and the Contractor shall immediately refund to Canada the unliquidated portion of the advance payment and pay to Canada interest thereon, from the date of the advance payment to the date of the refund, at the discount rate of interest per annum set by the Bank of Canada and prevailing on the date of the advance payment, plus 1¼ percent per annum.

7.21 Invoicing Instructions

1. The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the General Conditions. Invoices cannot be submitted until all Work identified in the invoice is completed.
2. Invoices must be distributed as follows:
 - a) The original and one (1) copy must be forwarded to the Technical Authority of the Contract identified under the section entitled "Authorities" for certification and payment.
 - b) One (1) copy must be forwarded to the consignee (i.e. the person to whom goods are shipped).
 - c) CRA, at its sole discretion, may request the invoices be submitted in electronic pdf format and emailed to _____ (to be inserted at Contract Award).

7.22 Certifications

The continuous compliance with the certifications provided by the Contractor in its bid and the ongoing cooperation in providing associated information are conditions of the Contract. Certifications are subject to verification by Canada during the entire period of the contract. If the Contractor does not comply with any certification, fails to provide the associated information, or it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

7.22.1 Federal Contractors Program for Employment Equity - Default by the Contractor

The Contractor understands and agrees that, when an Agreement to Implement Employment Equity (AIEE) exists between the Contractor and Employment and Social Development Canada (ESDC) - Labour, the AIEE must remain valid during the entire period of the Contract. If the AIEE becomes invalid, the name of the Contractor will be added to the ["FCP Limited Eligibility to Bid"](#) list. The imposition of such a sanction by ESDC will constitute the Contractor in default as per the terms of the Contract.

7.22.2 Joint Venture

NOTE to Bidders: to be deleted at contract award if not applicable

If the Contract is awarded to a joint venture, all members of the joint venture will be jointly and severally or solidarily liable for the performance of the Contract.

In the case of a contractual joint venture, no dispute, claim or action for damages, whether based in contract, or in tort, or any other theory of law, howsoever arising from the Request for Proposal, Contract, or any other related or subsequently issued documents including without limitation Task Authorizations, Contract Amendments, may be commenced, or brought against the CRA, including without limitation any of its officers, employees or agents unless each member of the joint venture is a party to such dispute, claim, or action (as the case may be).



The Contractor shall obtain the prior written approval of the Contracting Authority to any change in the membership of a contractual joint venture after Contract Award. Any change in the membership of a contractual joint venture after Contract Award without the prior written approval of the Contracting Authority shall be deemed to be default under the Contract.

The joint venture represents and warrants that it has appointed and granted full authority to **(name to be inserted at Contract Award)**, the "Lead Member", to act on behalf of all members as its representative for the purposes of executing documentation relating to the Contract, including but not limited to Contract Amendments and Task Authorizations.

In the event of a contractual joint venture, all payments due and owing to the joint venture shall be made by the Canada Revenue Agency to the Lead Member of the joint venture. Any such payment to the Lead Member of the joint venture shall be deemed to be payment to the joint venture and shall act as a release from all the members of the joint venture.

By giving notice to the Lead Member the Canada Revenue Agency will be deemed to have given notice to all the members of the joint venture.

7.23 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

7.24 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

1. The Articles of Agreement;
2. Supplemental General Conditions 4003 (2010-08-16), Licensed Software;
3. Supplemental General Conditions 4004 (2013-04-25), Maintenance and Support for Licensed Software;
4. General Conditions 2030 – Higher Complexity- Goods (2016-04-04) as amended in the Model Contract in Section 7 of the RFP;
5. Annex A: Statement of Requirement and any attachments;
6. Annex B: Pricing and Basis of Payment;
7. The Contractor's bid dated (insert date of bid), as amended on (insert date(s) of amendment(s), if applicable).

7.25 Alternative Dispute Resolution

NEGOTIATION FOLLOWED BY MANDATORY MEDIATION, THEN, IF NECESSARY BY ARBITRATION OR LITIGATION

The parties agree to meet, negotiate in good faith, and attempt to resolve, amicably, any dispute arising out of or related to the contract or any breach thereof.

If the parties are unable to resolve the dispute through negotiations within 10 working days, the parties agree to attempt to resolve the dispute through mediation by submitting the dispute to a



sole mediator selected jointly by the parties. All costs shall be shared equally between the disputing parties.

If a dispute cannot be settled with a 15 calendar day period after the mediator has been appointed, or if the parties are unable to select a mediator within 15 calendar days of the date of provision of notice by one party to the other of the intention to proceed to mediation, or such longer period as agreed to by the parties, the parties shall have the right to resort to any remedies permitted by law, including but not limited to arbitration or litigation.

All defences based on the passage of time shall be tolled pending the termination of the mediation.

7.26 Procurement Ombudsman

The parties understand that the Procurement Ombudsman appointed pursuant to Subsection 22.1 (I) of the Department of Public Works and Government Services Act will, on request and consent of the parties, participate in these meetings to resolve any such dispute, and subject to their consent to bear the cost of such process, provide to the parties a proposal for an alternative dispute resolution process to resolve their dispute. The Office of the Procurement Ombudsman may be contacted by telephone at 1-866-734-5169 or by e-mail at [at](mailto:boa.opo@boa.opo.gc.ca) boa.opo@boa.opo.gc.ca.

7.27 Contract Administration

The parties understand that the Procurement Ombudsman appointed pursuant to Subsection 22.1 (I) of the Department of Public Works and Government Services Act will review a complaint filed by [the supplier or the contractor or the name the entity awarded the contract] respecting administration of the contract if the requirements of Subsection 22.2(1) of the Department of Public Works and Government Services Act and Sections 15 and 16 of the Procurement Ombudsman Regulations have been met, and the interpretation and application of the terms and conditions and the scope of the work of the contract are not in dispute. The Office of the Procurement Ombudsman may be contacted by telephone at 1-866-734-5169 or by e-mail at boa.opo@boa.opo.gc.ca.

7.28 Limitation of Liability

1. This section applies despite any other provision of the Contract and replaces the section of the general conditions entitled "Liability". Any reference in this section to damages caused by the Contractor also includes damages caused by its employees, as well as its subcontractors, agents, and representatives, and any of their employees. This section applies regardless of whether the claim is based in contract, tort, or another cause of action. The Contractor is not liable to Canada with respect to the performance of or failure to perform the Contract, except as described in this section and in any section of the Contract pre-establishing any liquidated damages. The Contractor is only liable for indirect, special or consequential damages to the extent described in this section, even if it has been made aware of the potential for those damages.
2. First Party Liability:
 - a. The Contractor is fully liable for all damages to Canada, including indirect, special or consequential damages, caused by the Contractor's performance or failure to perform the Contract that relate to:



- i. Any infringement of intellectual property rights to the extent the Contractor breaches the section of the general conditions entitled "Intellectual Property Infringement and Royalties";
 - ii. Physical injury, including death.
 - b. The Contractor is liable for all direct damages caused by the Contractor's performance or failure to perform the Contract affecting real or tangible personal property owned, possessed, or occupied by Canada.
 - c. Each of the Parties is liable for all direct damages resulting from its breach of confidentiality under the Contract. Each of the Parties is also liable for all indirect, special or consequential damages in respect of its unauthorized disclosure of the other Party's trade secrets (or trade secrets of a third party provided by one Party to another under the Contract) relating to information technology.
 - d. The Contractor is liable for all direct damages relating to any encumbrance or claim relating to any portion of the Work for which Canada has made any payment. This does not apply to encumbrances or claims relating to intellectual property rights, which are addressed under (a) above.
 - e. The Contractor is also liable for any other direct damages to Canada caused by the Contractor's performance or failure to perform the Contract that relate to:
 - i. any breach of the warranty obligations under the Contract, up to the total amount paid by Canada (including Applicable Taxes) for the goods and services affected by the breach of warranty; and
 - ii. any other direct damages, including all identifiable direct costs to Canada associated with re-procuring the Work from another party if the Contract is terminated either in whole or in part for default, up to an aggregate maximum for this subparagraph (ii) of the greater of the total estimated contract cost (meaning the dollar amount shown on the first page of the Contract in the block titled "Total Estimated Cost" or shown on each call-up, purchase order or other document used to order goods or services under this instrument), or \$1M,

whichever is greater.

In any case, the total liability of the Contractor under paragraph (e) will not exceed the total estimated cost (as defined above) for the Contract or \$1M.

- f. If Canada's records or data are harmed as a result of the Contractor's negligence or willful act, the Contractor's only liability is, at the Contractor's own expense, to restore Canada's records and data using the most recent back-up kept by Canada. Canada is responsible for maintaining an adequate back-up of its records and data.

3. Third Party Claims:

- a. Regardless of whether a third party makes its claim against Canada or the Contractor, each Party agrees that it is liable for any damages that it causes to any third party in connection with the Contract as set out in a settlement agreement or as finally determined by a court of competent jurisdiction, where the court determines



that the Parties are jointly and severally liable or that one Party is solely and directly liable to the third party. The amount of the liability will be the amount set out in the settlement agreement or determined by the court to have been the Party's portion of the damages to the third party. No settlement agreement is binding on a Party unless its authorized representative has approved the agreement in writing.

- b. If Canada is required, as a result of joint and several liability, to pay a third party in respect of damages caused by the Contractor, the Contractor must reimburse Canada by the amount finally determined by a court of competent jurisdiction to be the Contractor's portion of the damages to the third party. However, despite paragraph (a), with respect to special, indirect, and consequential damages of third parties covered by this section, the Contractor is only liable for reimbursing Canada for the Contractor's portion of those damages that Canada is required by a court to pay to a third party as a result of joint and several liability that relate to the infringement of a third party's intellectual property rights; physical injury of a third party, including death; damages affecting a third party's real or tangible personal property; liens or encumbrances on any portion of the Work; or breach of confidentiality.
- c. The Parties are only liable to one another for damages to third parties to the extent described in this paragraph 3.

7.29 Intellectual Property Right Infringement

1. If a third party claims that equipment or software that the Contractor provides under the Contract infringes any intellectual property right, the Contractor, if requested to do so by Canada, will defend Canada against the claim at the Contractor's expense. In this regard, the Contractor will pay all costs, damages and legal fees that a court finally awards, provided that Canada:
 - a. promptly notifies the Contractor in writing of the claim; and
 - b. co-operates with the Contractor in, and allows the Contractor full participation in, the defense and related settlement negotiations; and
 - c. obtains the Contractor's prior approval to any agreement resulting from settlement negotiations held with the third party.
2. The Contractor shall participate in any claims, action or proceeding arising under subsection 1 and no such claim, action or proceeding shall be settled without the prior written approval of the Contractor and Canada.
3. If such a claim is made or appears likely to be made, Canada agrees to permit the Contractor to enable Canada at the Contractor's expense, to continue to use the equipment or software or to modify or replace it with equipment or software, which has published specifications equal or superior to the equipment or software being replaced. If the Contractor determines that none of these alternatives is reasonably available, Canada may elect, at the Contractor's expense, to independently secure the right to continue to use the equipment or software, or Canada may require the Contractor to accept the return of the equipment or software and to refund all monies paid to the Contractor under the Contract for



the equipment and software, as well as all amounts paid for services and license and development fees.

4. The provisions of subsections 1 and 2 do not apply in situations where the Contractor was instructed by Canada to purchase a specific item of equipment or software from a specific source on behalf of Canada. In this case, the Contractor shall ensure that its subcontract for the equipment or software states that "If a third party claims that equipment or software that the subcontractor supplies under the Contract infringes any intellectual property right, the subcontractor, if requested to do so by either the Contractor or Canada, will defend the Contractor and Canada against that claim at the subcontractor's expense and will pay all costs, damages and legal fees that a court finally awards." In the event that the Contractor is unable to incorporate this into its subcontract, then it shall advise Canada of the situation and not proceed with the subcontract without receiving written notice from Canada that the level of intellectual property right infringement protection is acceptable.
5. Without prejudice to Canada's right to terminate the Contract for default prior to completion of the work, the above represents the Contractor's entire obligation to Canada regarding any claim of infringement.
6. The Contractor has no obligation regarding any claim based on any of the following:
 - a. Canada's unauthorized modification of the equipment or software, or Canada's unauthorized use of the equipment or software in other than its published specified operating environment;
 - b. the combination, operation or use of the equipment or software with any product, data or apparatus that the Contractor did not provide under the Contract, or which combination, operation or use the Contractor did not authorize or approve in advance, if infringement would not have occurred but for such combination, operation or use."

ANNEXES

The following Annexes apply to and form part of the Contract:

ANNEX A: STATEMENT OF REQUIREMENT

ANNEX B: PRICING AND BASIS OF PAYMENT



Annex A - Statement of Requirement

| ID | Mandatory Requirement Description |
|-----|--|
| 1. | The software must be supported under the following operating system environments and meet the minimum hardware requirements for the operating system in use: a) Microsoft Windows 8; and b) Microsoft Windows 10 |
| 2. | The software must adhere to the following current and applicable Government of Canada Privacy legislation. Privacy Act http://laws-lois.justice.gc.ca/eng/acts/P-21/ PIPEDA (Personal Information Protection and Electronic Documents Act) https://www.priv.gc.ca/en/privacy-topics/privacy-laws-in-canada/the-personal-information-protection-and-electronic-documents-act-pipeda/ |
| 3. | The software must adhere to the current and applicable Government of Canada accessibility standards https://www.canada.ca/en/treasury-board-secretariat/services/government-communications/guidance-implementing-standard-web-accessibility.html |
| 4. | The software must be available in both English and French. |
| 5. | The software must include product documentation in both English and French. |
| 6. | The software must perform and support all tasks required to file individual Canadian Federal Income Tax returns. This includes performing all provincial/territorial tax calculations calculating all credits and Québec TP1 individual income tax returns and must populate complimentary fields. |
| 7. | The software must work with commercially available Firewalls and Antivirus Software packages for personal computers including Norton and McAfee protection products. |
| 8. | The software must be certified by the CRA for the filing of 2021 T1 Individual Tax returns and for every option year thereafter. |
| 9. | The software must be certified for Revenu Québec NETFILE for tax preparers for the filing of 2021 tax returns and for every option year thereafter. |
| 10. | The Contractor must allow CRA to use its own key distribution system to assign activation keys. Activation keys must be delivered via email (<i>email address to be provided at time of award</i>). |



| ID | Mandatory Requirement Description |
|-----|---|
| 11. | The software must be certified for E-File Online, E-File Online Plus, and ReFile with the CRA for the filing of 2021 T1 Individual Tax returns. |
| 12. | The software must have an onscreen Help, which provides step-by-step guidance for filling out tax forms. |
| 13. | The software must contain context sensitive help, including contents of current, applicable income tax guide(s). |
| 14. | The software must support printing of accented characters. |
| 15. | The software must provide users the option of saving entered tax return information and returning to the same session at a later date without having to submit current tax information. |
| 16. | The software protects the confidentiality and integrity of information at rest. |
| 17. | The software must provide password protection for current and previously saved tax return information. |
| 18. | Password change: The password must be able to be changed at any time. |
| 19. | Password strength: The password must be in a predetermined manner with a minimum of 8 characters, including capitals, numbers and symbols. |
| 20. | Session Lock: A session lock must be set after a defined time period of inactivity and the user re-establishes access by re-authenticating. |
| 21. | The software must have the option of selecting a Windows addressable printer for printing Federal Income Tax Returns and Quebec TP1 provincial tax returns. |
| 22. | The software must allow users to easily install the software without the need for technical support. The installation must have a user-friendly graphical user interface (GUI) that will assist the user installing the software onto their computer. |
| 23. | The software must verify that all forms and schedules have completed data and, if the data is incomplete, must advise the user accordingly before submitting the tax return through E-File. |
| 24. | The software must print a no-SIN return without generating a barcode when completing tax returns for taxpayers who do not have either a SIN or temporary SIN. |
| 25. | The software must allow users to securely use the software with their own EFILE credentials by allowing users to sign on/off with their EFILE number and password. |
| 26. | The software must allow users to clear out the EFILE number and password information with one button. |



| ID | Mandatory Requirement Description |
|-----------|---|
| 27. | Encryption: The solution must adhere to the CSEC ITSP-40-11 approved cryptography to protect sensitive data. (https://www.cse-cst.gc.ca/en/system/files/pdf_documents/itsp.40.111-eng.pdf) |
| 28. | Encryption: The user credentials for web console access (if equipped) must be encrypted in transit using the Transport Layer Security (TLS) version 1.2 or above. |
| 29. | The software must not make any assumptions as to which spouse will claim certain deductions or credits available to either spouse. |
| 30. | The software must provide the option to enter information on a slip-by-slip basis and then be able to add them together and transcribe the results to the different fields on the tax return. |
| 31. | The software must allow for the preparation and transmission of an unlimited number of returns under each licence. |
| 32. | The software must save a “.tax” and “.ted” file in order to file the Federal Income Tax and Benefit return to the CRA through the EFILE online and EFILE online plus. |
| 33. | The software must contain an identifier in the software code to separate volunteer submissions from those prepared by other commercially available software. |
| 34. | For the firm requirement for USB’s, the Contractor must ship the quantity of deliverables to the destination indicated on Annex D herein, within ten (10) calendar days after approval has been obtained from the CRA's current traditional certification EFILE process. For the option years, if exercised, the contractor must ship the quantity of deliverables within ten (10) calendar days after approval has been obtained from the CRA's current traditional certification EFILE process. |
| 35. | The Contractor must make available from a bilingual web site a downloadable electronic version of the software in English and French. |
| 36. | The Contractor must provide real-time personnel support for the CVITP dedicated phone line operators and the CVITP coordinators; real-time personnel support would include either a dedicated individual or group of individuals available by phone or online to address queries and provide technical support. |
| 37. | The Contractor must ship replacement USB’s via courier to any of the sites identified in Appendix “D” within one business day after the Contractor has been informed in writing by CRA of the defective or damaged USB’s. |
| 38. | The software must automatically select and display data from all information slips (T4, T4A, T4A(OAS), T4A(P), T4E, T4RIF, T4RSP, T5, T5007, T5008, T5013 Authorization form, T3, T2202, RC62, RC210 and RRSP) such as tabs on screen. |
| 39. | The software must prompt the user to complete the spousal return if “Married” or “Living Common Law” options are chosen. |



| ID | Mandatory Requirement Description |
|-----|---|
| 40. | The software must automatically insert a “1” in field 487 of the Federal Income Tax and Benefit Return to identify that a volunteer has prepared the return. |
| 41. | The software must automatically set by default to print: a) 1 printed set b) T1 General – Condensed Return c) T1 – pages 1 to 8 d) Applicable federal, provincial, and territorial schedules and forms e) Form T1-KFS |
| 42. | The contractor must provide 1 license to be used for CRA training purposes on multiple workstations by multiple users at one time. |
| 43. | Activation keys for additional software purchased on an “as and when” requested basis must be delivered within 1 business day after the Contractor receives a contract amendment. |
| 44. | The Contractor must provide CRA with notifications and provision of the latest software updates within 24 hours of its release. |
| 45. | The software must allow users to complete returns using Auto-Fill My return (AFR). |
| 46. | The contractor must provide the option to purchase prior years’ versions of the software to complete prior tax year returns that are eligible for EFILE and CRA certification and included in the scope of this contract. |
| 47. | The software must allow users to produce an Express Notice of Assessment (NOA). |
| 48. | The software must allow users to use the REFILE feature. |
| 49. | The Contractor must provide early access to versions of the software by December 31st to the organizations and volunteers for each year, commencing in 2021. These early versions do not have to be CRA or E-file certified. Early version of tax year 2021- delivered by December 31st 2021 Early version of tax year 2022 – delivered by December 31st 2022 Early version of tax year 2023 – delivered by December 31st 2023 Early version of tax year 2024 – delivered by December 31st 2024 Early version of tax year 2025 – delivered by December 31st 2025 |



| | |
|------------|--|
| 50. | The contractor must provide a description of changes and screenshots (in advance of their release) for the latest software version with specific instructions such as with arrows, or borders added in paint and saved in .png format. |
| 51. | The software must allow users to customize the content and order of the screens. |
| 52. | The software must allow for the submission of electronic authorization forms, and to customize and hardcode parts of the form. |



| ID | Mandatory Requirement Description |
|-----|---|
| 53. | The software must carry over tax information from one tax year to the next for users whose returns were filed using a prior year version of the software commencing in year 2 of the contract. |
| 54. | The software must allow for inclusion of printable TIS60 – with yearly updates as required. User must be prompted to complete and print form. |
| 55. | The software must guide users through a return using simple interview style questions, prompts and other navigational tools, such as tabs. |
| 56. | The software must allow users to easily return to and review and/or edit previously entered items and slips. |
| 57. | The Contractor must implement change requests brought forward by CVITP representatives and/or collaborate with the program to implement the suggested changes which include but are not limited to, changes to the display and organization of information and other suggestions to improve user experience. |
| 58. | The Contractor must delegate an individual or a team of individuals to meet with CVITP representatives at mutually agreed upon times via telephone or teleconference to answer questions, troubleshoot, brainstorm, provide information on changes/requirements as well as screenshots as needed, all in order to develop and enhance the software. |
| 59. | The software must have a field labelled CVITP Organization Identification Number (COIN). This COIN field must be 8 alphanumeric characters with the first three characters as letters beginning with a capital “C” and the remaining 5 characters as numbers. (ex. CBA12345).). |
| 60. | The COIN must be located on the same page where users enter their EFILE number. |
| 61. | The software must prompt the users to enter a COIN or to select an option that states they do not have a COIN. |
| 62. | The software must require the user to enter the COIN on the designated field if the user does not select the option that states they do not have a COIN. |
| 63. | The software must allow the user to continue without a COIN if they select the option that states that they do not have a COIN and must allow the user to submit the return. This opt out validation must remain in effect until the user logs out or switches EFILE numbers. |
| 64. | The software must allow the user to enter the COIN manually on the field and once entered the COIN must remain on the field until either removed manually by the user or until a user logs out. |
| 65. | The COIN field must reject numbers that are not entered in the prescribe alphanumeric format with the first three characters as letters beginning with an uppercase “C” and the following 5 characters as numbers (ex. CBA12345). |
| 66. | The software must print a return that generates a barcode that will contain the COIN number. |



Appendix 1 to SOR– Delivery locations

Deliverables must be received by the Technical Authority at the destinations specified below

| | |
|---|--|
| <p>Canada Revenue Agency Newfoundland and Labrador Tax Services Office P.O. Box 12075 165 Duckworth Street St. John's, Newfoundland A1B 4R5</p> <p>Attention: Coordinator Community Volunteer Income Tax Program</p> | <p>Canada Revenue Agency Charlottetown Tax Services Office 161 St. Peters Road, P.O. Box 85000 Charlottetown, Prince Edward Island C1A 8L3</p> <p>Attention: Coordinator Community Volunteer Income Tax Program</p> |
| <p>Canada Revenue Agency Halifax Tax Services Office 1557 Hollis Street P.O. Box 638 Halifax, Nova Scotia B3J 2T5</p> <p>Attention: Coordinator Community Volunteer Income Tax Program</p> | <p>Agence du revenu du Canada Bureau des services fiscaux de Montréal 305, boulevard René-Lévesque ouest Montréal (Québec) H2Z 1A6</p> <p>Attention : Coordonnateur du Programme communautaire des bénévoles en matière d'impôt</p> |
| <p>Agence du revenu du Canada Bureau des services fiscaux de Rouyn-Noranda 44, avenue du Lac Rouyn-Noranda (Québec) J9X 6Z9</p> <p>Attention : Coordonnateur du Programme communautaire des bénévoles en matière d'impôt</p> | <p>Agence du revenu du Canada Bureau des services fiscaux de Chicoutimi 123 - 100 rue Lafontaine Chicoutimi (Québec) G7H 6X2</p> <p>Attention : Coordonnatrice du Programme communautaire des bénévoles en matière d'impôt</p> |
| <p>Canada Revenue Agency Toronto Centre Tax Services Office 1, Front Street West Toronto, Ontario M5E 2X6</p> <p>Attention: Coordinator, Community Volunteer Income Tax Program</p> | <p>Canada Revenue Agency Saskatoon Tax Services Office 340, 3rd Avenue North, 6th Floor Saskatoon, Saskatchewan S7K 0A8</p> <p>Attention: Coordinator, Community Volunteer Income Tax Program</p> |
| <p>Canada Revenue Agency Burnaby-Fraser Tax Services Office 9737 King Georges Blvd P.O. Box 9070, Station Main Surrey, British Columbia V3T 5W6</p> <p>Attention: Coordinator Community Volunteer Income Tax Program</p> | |



Annex B – Pricing and Basis of Payment

BASIS OF PAYMENT - FIRM REQUIREMENT

For fulfilling all of its obligations as specified under the Contract, the Contractor will be paid firm all-inclusive prices for the goods as set out in Table 1 below. DDP, Customs duty is included, if applicable; and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable, in accordance with the Method of Payment and Invoicing clauses identified herein.

TABLE 1 – FIRM requirement for Taxation Year 2021

| Item # | Description | Quantity | Firm Lot Price (GST/HST excluded) | Extended Price |
|---|--|----------|---|----------------|
| Income Tax Preparation Software & Licenses | | | | |
| 1 | Income Tax preparation software perpetual user licences with 20,000 activation keys for Taxation Year 2021. | 1 | \$ TBD | \$ TBD |
| 2 | Income Tax preparation software on USB for taxation year 2021. 700 copies on 700 USBs. No activation keys. | 1 | \$ TBD | \$ TBD |
| 3 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | 1 | \$ TBD | \$ TBD |
| Sub-total: | | | | \$ TBD |
| Tax: | | | | \$ TBD |
| Total: | | | | \$ TBD |



OPTIONAL REQUIREMENTS

If the options identified below are exercised, the Contractor will be paid the firm prices for the goods as set out in Tables 2 - 6. DDP, Customs duty is included, if applicable; and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable, in accordance with the Method of Payment and Invoicing clauses identified herein.

Optional software or licenses in tables 2-6 may be purchased for any of the current, previous or upcoming taxation years, at any time during the contract period or any extensions to the contract period. Should the option to buy previous year versions of the software be exercised the cost will be that which was provided for that specific taxation year.

Optional income tax preparation software and perpetual user licenses

TABLE 2 – Taxation Year 2021

| Item # | Description | Firm Lot Price (GST/HST excluded) |
|--------|--|-----------------------------------|
| 1 | Optional additional copies of the Income Tax preparation software perpetual user licenses for taxation year 2021. 2,500 activation keys. | \$ TBD |
| 2 | Income Tax preparation software on USB for taxation year 2021. 700 copies of the software on 700 USBs. No activation keys. | \$ TBD |
| 3 | Optional additional copies of Income Tax preparation software for taxation year 2021. 100 copies on 100 USBs with no activation keys. | \$ TBD |

TABLE 3 – Taxation Year 2022

| Item # | Description | Firm Lot Price (GST/HST excluded) |
|--------|--|-----------------------------------|
| 1 | Income Tax preparation software perpetual user licences with 10,000 activation keys for Taxation Year 2022. | \$ TBD |
| 2 | Income Tax preparation software perpetual user licences with 2,500 activation keys for taxation year 2022. | \$ TBD |
| 3 | Income Tax preparation software on USB for taxation year 2022. 100 copies on 100 USBs. No activation keys. | \$ TBD |
| 4 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | \$ TBD |



TABLE 4 – Taxation Year 2023

| Item # | Description | Firm Lot Price (GST/HST excluded) |
|--------|--|---|
| 1 | Income Tax preparation software perpetual user licences with 10,000 activation keys for Taxation Year 2023. | \$ TBD |
| 2 | Income Tax preparation software perpetual user licences with 2,500 activation keys for taxation year 2023. | \$ TBD |
| 3 | Income Tax preparation software on USB for taxation year 2023. 100 copies on 100 USBs. No activation keys. | \$ TBD |
| 4 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | \$ TBD |

TABLE 5 – Taxation Year 2024

| Item # | Description | Firm Lot Price (GST/HST excluded) |
|--------|--|---|
| 1 | Income Tax preparation software licences with 10,000 activation keys for Taxation Year 2024. | \$ TBD |
| 2 | Income Tax preparation software licences with 2,500 activation keys for taxation year 2024. | \$ TBD |
| 3 | Income Tax preparation software on USB for taxation year 2024. 100 copies of the software on 100 USBs. No activation keys. | \$ TBD |
| 4 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | \$ TBD |



TABLE 6 – Taxation Year 2025

| Item # | Description | Firm Lot Price (GST/HST excluded) |
|--------|--|---|
| 1 | Income Tax preparation software perpetual user licences with 10,000 activation keys for Taxation Year 2025. | \$ TBD |
| 2 | Income Tax preparation software perpetual user licences with 2,500 activation keys for taxation year 2025. | \$ TBD |
| 3 | Income Tax preparation software on USB for taxation year 2025. 100 copies on 100 USBs. No activation keys. | \$ TBD |
| 4 | One copy of the current year version of the Income Tax preparation software as identified in the SOR for training purposes, for delivery to CRA HQ at Appendix 1 to the SOR. | \$ TBD |