



U.S. Department of Justice

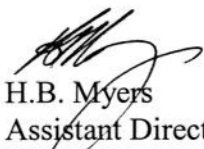
Justice Management Division

Management and Planning Staff

Washington, D.C. 20530

MAR 25 2008

MEMORANDUM FOR BUREAU PROCUREMENT CHIEFS

FROM: 
H.B. Myers
Assistant Director
Procurement Policy and Review Group

SUBJECT: Procurement Guidance Document (PGD) 08-05
Contractor Certification of Compliance with Federal Tax Requirements

Public Law 110-161, the appropriations law for Commerce, Justice, Science and Related Agencies for FY 2008 has a requirement in the General Provisions, Section 535, that for contracts and grants over \$5 million, the contractor or grantee must certify that to the best of its knowledge and belief, they have filed all Federal tax returns required during the three years preceding the certification, has not been convicted of a criminal offense under the Internal Revenue Code, and has not, more than 90 days prior to certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied.

Please place the following certification requirement in appropriate solicitations and contracts:

Contractor Certification of Compliance with Federal Tax Requirements

By submitting a response to a solicitation or accepting a contract award, the contractor certifies that, to the best of its knowledge and belief, the contractor has filed all Federal tax returns required during the three years preceding the certification, has not been convicted of a criminal offense under the Internal Revenue Code of 1986, and has not, more than 90 days prior to certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a nonfrivolous administrative or judicial proceeding.

If you have any questions on the use of this certification, please call Larry Silvis on (202) 616-3754.