



Homeland
Security

MEMORANDUM FOR: Heads of Contracting Activities

FROM: Paul Courtney
Chief Procurement Officer

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SUBJECT: FAR Class Deviation (Number 25-19) for FAR Part 4 in Support
of Executive Order on Restoring Common Sense to Federal
Procurement

1. **Purpose.** This memorandum approves a class deviation to Federal Acquisition Regulation (FAR) Part 4 for the purpose of implementing the FAR Council's model deviation to FAR Part 4.
2. **Background.** [Executive Order \(E.O.\) 14275 on Restoring Common Sense to Federal Procurement](#), signed April 15, 2025, mandates a comprehensive review and simplification of the FAR.

The FAR is being updated to:

- Eliminate non-statutory language
- Remove redundant or obsolete language
- Enhance clarity through plain language
- Align with the new FAR framework
- Preserve essential governmentwide acquisition standards

This project is referred to as the Revolutionary FAR Overhaul (RFO) initiative.

3. **Summary of Changes.** FAR Part 4, Administrative and Information Matters, has been reorganized within each subpart to follow the acquisition process (i.e., steps to take before solicitation vs. after award). This new structure makes it easier and faster to find needed information at each stage of a procurement. A significant amount of content is also relocated to FAR part 40 to better align with security requirements. Statutory requirements and government directives retained in the RFO FAR Part 4 model deviation include, but may not be limited to, the following:

- 26 U.S.C. §§ 6041 et seq, Information Concerning Transactions With Other Persons
- 26 U.S.C. § 6109, Identifying Numbers

- 31 U.S.C. § 6303, Using Procurement Contracts
- 31 U.S.C. § 7701, Taxpayer Identifying Number
- 41 U.S.C. § 1122, Functions, Federal Procurement Data System
- 41 U.S.C. § 1712, Record Requirements
- 41 U.S.C. § 2301, Use of Electronic Commerce in Federal Procurement
- 41 U.S.C. § 4706, Examination of Facilities and Records of Contractor
- Pub. L. 109-282, Federal Funding Accountability and Transparency Act of 2006
- Pub. L. 113-101, Digital Accountability and Transparency Act of 2014

Change	Description
Retained	<ul style="list-style-type: none"> • The revised part structure consolidates relevant guidance into process-oriented subparts: <ul style="list-style-type: none"> ○ Subpart 4.1 - Presolicitation ○ Subpart 4.2 - Solicitation, Evaluation, and Award ○ Subpart 4.3 - Post-award • Contents of subparts 4.4 - 4.6 are retained, streamlined, and moved throughout the new subpart structure. • Subpart 4.7 “Contractor Records Retention”, is retained and streamlined. • Contents of subparts 4.8 thru 4.23 are either retained, streamlined, and moved throughout the new subpart structure or are moved to new FAR part 40. • Section 4.000 “Scope of Part”, is retained with updates to remove reference to security prohibitions and exclusions. This content is moved to FAR part 40. • Section 4.001 “Definitions”, is retained and updated. 4.001 now includes definitions of "Executive", "First-tier subcontract", "Generic entity identifier", and "Total compensation". These terms are consolidated from the former subparts 4.6, 4.14, and 4.17 and now support the post-award reporting requirements in the new subpart 4.3. • Section 4.002 “Electronic Commerce in Contracting”, is a new section that retains the essential contents of section 4.502(a). • Section 4.101 “Contract Files”, significantly updates the requirements for contract files. Best practices for contract files are moved to non-regulatory guidance. • Section 4.201 “Unique Procurement Instrument Identifiers”, is moved from subpart 4.16. The policy regarding the structure and use of PIIDs and supplementary PIIDs is retained and the language is streamlined for clarity. • Section 4.202 “Uniform Use of Line Items”, is moved from subpart 4.10. The substance of the policy is retained. • Section 4.203 “System for Award Management”, represents a significant consolidation of policies from subparts 4.11 (System for Award Management) and 4.12 (Representations and Certifications). It streamlines the list of exceptions to the SAM registration requirement and clarifies the contracting officer's procedures for verifying an offeror's active registration. In another example of streamlining, the model deviation text removes the list of 33 specific representations and

	<p>certifications from section 4.1202. Instead, the revised provision at 52.204-7 now contains the authoritative list, moving detailed procedural information into the provision itself. Changes to SAM will not be made immediately.</p> <ul style="list-style-type: none"> ● Section 4.204 “Taxpayer Identification Information”, consolidates and simplifies the policy from subpart 4.9. It streamlines the text by directly linking the requirement to collect a contractor's Taxpayer Identification Number (TIN) to one of two mechanisms: the contractor's SAM registration through the revised 52.204-7, or, for entities not required to register, the submission of the new provision at 52.204-90 “Offeror Identification”. ● Section 4.205 “Personal Identity Verification”, moves and condenses the pre-award policies on Personal Identity Verification (PIV) from subpart 4.13. The post-award requirement concerning the return of PIV cards has been relocated to the new post-award subpart at 4.302. ● Sections 4.206 “Contracting Officer's Signature” and 4.207 “Contractor's Signature”, move and update the policies on contract execution from subpart 4.1. A significant modernization is the explicit acceptance of digital signatures for both Government and contractor personnel, provided they use a certificate from a PIV or Common Access Card (CAC). This formally recognizes and standardizes a common business practice in the digital age. ● Section 4.208 “Solicitation Provisions and Contract Clauses”, serves as a consolidated prescription hub for all provisions and clauses related to the solicitation and award phase. It gathers the prescriptions previously scattered across multiple sections (e.g., 4.1105, 4.1303, 4.1403, etc.), providing a single point of reference for readers. ● Section 4.301 “Contract Reporting”, consolidates and streamlines the reporting requirements from subpart 4.6. It governs the requirements for reporting in the Federal Procurement Data System (FPDS). ● Section 4.303 “Service Contracts Inventory”, moves and updates the reporting requirements from subpart 4.17. However, reporting is also no longer required for commercial services contracts. ● Sections 4.304 “System for Award Management” and 4.305 “Contractor Identification”, contain the post-award maintenance requirements for SAM and other contractor identifiers. This content has been moved from section 4.1102(d) and subpart 4.18. Creating these distinct post-award sections provides a clear separation between the pre-award requirement to register in SAM and the ongoing post-award obligation to maintain that information. ● Section 4.306 “Executive Compensation”, moves the post- award reporting requirement for executive compensation and first- tier subcontracts from subpart 4.14. However, this reporting is also no longer required for commercial product and services contracts. ● Section 4.307 “Payment Office”, consolidates the various requirements for providing essential information to the payment office (such as TIN, UEI, and EFT) that were embedded within other areas, such as sections 4.203 and 4.902. ● Sections 4.308 “Contract Closeout” and 4.309 “Storage, Handling, and Contract Files”, move and reorganize the content from sections 4.804 and
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	<p>4.805.</p> <ul style="list-style-type: none"> ● The following provisions and clauses are retained with no changes. <ul style="list-style-type: none"> ○ 52.204-5, Women-Owned Business (Other Than Small Business) ○ 52.204-9, Personal Identity Verification of Contractor Personnel ○ 52.204-19, Incorporation by Reference of Representations and Certifications ● The following provisions and clauses are retained with plain language and other edits. <ul style="list-style-type: none"> ○ 52.204-10, Reporting Executive Compensation and First- Tier Subcontract Awards ○ 52.204-14, Service Contract Reporting Requirements ○ 52.204-15, Service Contract Reporting Requirements for Indefinite-Delivery Contracts ● Several provisions and clauses are consolidated into new provisions and clauses. This consolidation provides significant changes to reflect acquisitions with and without SAM registration, and to reflect pre- and post-award requirements. <ul style="list-style-type: none"> ○ Updated Provision 52.204-7, System for Award Management– Registration and New Provision 52.204-90, Offeror Identification, consolidate the following provisions: <ul style="list-style-type: none"> ▪ 52.204-3, Taxpayer Identification ▪ 52.204-6, Unique Entity Identifier ▪ 52.204-8, Annual Representations and Certifications ▪ 52.204-16, Commercial and Government Entity Code Reporting ▪ 52.204-17, Ownership or Control of Offeror ▪ 52.204-20, Predecessor of Offeror ○ Updated Clause 52.204-13, System for Award Management– Maintenance and New Clause 52.204-91, Contractor Identification consolidate the following clauses <ul style="list-style-type: none"> ▪ 52.204-12, Unique Entity Identifier Maintenance ▪ 52.204-18, Commercial and Government Entity Code Maintenance
<p>Removed</p>	<ul style="list-style-type: none"> ● The model deviation text deletes subpart 4.2 “Contract Distribution”. This subpart, which prescribed procedures for distributing paper copies of contracts, is now obsolete in an acquisition environment dominated by electronic contract writing, signature, and distribution systems. Essential notification requirements, such as informing the payment office, are now covered in other sections, to include the new 4.307. ● Subparts 4.4, 4.19, 4.20, 4.21, 4.22, and 4.23 are all security- related and are relocated to RFO FAR part 40. ● The following provisions and clauses are removed and incorporated into RFO FAR part 40. <ul style="list-style-type: none"> ○ 52.204-2, Security Requirements. ○ 52.204-21, Basic Safeguarding of Covered Contractor Information Systems.

	<ul style="list-style-type: none"> ○ 52.204-23, Prohibition on Contracting for Hardware, Software, and Services Developed or Provided by Kaspersky Lab Covered Entities. ○ 52.204-24, Representation Regarding Certain Telecommunications and Video Surveillance Services or Equipment. ○ 52.204-25, Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment. ○ 52.204-26, Covered Telecommunications Equipment or Services—Representation. ○ 52.204-27, Prohibition on a ByteDance Covered Application. ○ 52.204-28, Federal Acquisition Supply Chain Security Act Orders—Federal Supply Schedules, Governmentwide Acquisition Contracts, and Multi-Agency Contracts. ○ 52.204-29, Federal Acquisition Supply Chain Security Act Orders—Representation and Disclosures. ○ 52.204-30, Federal Acquisition Supply Chain Security Act Orders—Prohibition. ● The following provisions and clauses are removed as they are obsolete. <ul style="list-style-type: none"> ○ 52.204-1, Approval of Contract. ○ 52.204-22, Alternative Line Item Proposal.
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This table is not an exhaustive list.

4. Instructions.

- The Department of Homeland Security (DHS) acquisition workforce must follow the RFO Part 4 and corresponding 52 model deviation text instead of FAR Part 4 and 52 as codified at 48 CFR Chapter 1. The Council’s RFO part 4 model deviation text is available at [Acquisition.gov/far-overhaul/far-part-deviation-guide/far-overhaul-part-4](https://www.acquisition.gov/far-overhaul/far-part-deviation-guide/far-overhaul-part-4), and is incorporated into this class deviation.
- For new solicitations or contracts, when using any provisions or clauses that have been revised, utilize the RFO model deviation language in Attachment 1. Do not include any of the removed provisions or clauses in future solicitations and contracts.
- For open solicitations or awarded contracts, the contracting officer has discretion regarding the need to enforce or amend the provisions or clauses. Note that without some of the removed provisions or clauses, the contracting officer may be required to separately address certain aspects in the contract.
- For any solicitation or contract using RFO provisions or clauses, contracting officers may include the following language:

“System updates may lag policy updates. The System for Award Management (SAM) may continue to require entities to complete representations based on provisions that

are not included in this solicitation. Contracting officers will rely on representations from offers based on provisions in the solicitation. Entities are not required to, nor are they able to, update their entity registration to remove these representations in SAM.”

- Contracting activities must review templates and related standard operating procedures to align with this class deviation and remove unnecessary processes and steps.

- 5. Applicability.** This class deviation is applicable to all DHS procurements.
- 6. Authority.** This class deviation is issued under the authority of E.O. 14275, [OMB M-25-26](#), and 48 CFR 1.4, and RFO FAR 1.304.
- 7. Effective Date.** This class deviation is effective November 3, 2025 and remains in effect until rescinded or incorporated into the FAR.
- 8. Points of Contact.** Questions regarding this class deviation may be directed to Acquisition Policy and Legislation Branch at Acquisition.Policy@hq.dhs.gov.

Attachments:

1. FAR Part 4 Solicitation Provisions and Contract Clauses Revisions

PART 52 – SOLICITATION PROVISIONS AND CONTRACT CLAUSES

Subpart 52.2 – Text of Provision and Clauses

52.204-1 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-2 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-4 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-5 Women-Owned Business (Other Than Small Business).

As prescribed in 4.208(a), insert the following provision:

Women-Owned Business (Other Than Small Business) (OCT 2014)

(a) *Definition.* “*Women-owned business concern,*” as used in this provision, means a concern that is at least 51 percent owned by one or more women; or in the case of any publicly owned business, at least 51 percent of its stock is owned by one or more women; and whose management and daily business operations are controlled by one or more women.

(b) *Representation.* [Complete only if the offeror is a women-owned business concern and has not represented itself as a small business concern in paragraph (c)(1) of FAR 52.219-1, *Small Business Program Representations, of this solicitation.*] The offeror represents that it ☐ is a women-owned business concern.

(End of provision)

52.204-6 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-7 System for Award Management.

As prescribed in 4.208(b)(1), use the following provision:

System for Award Management (AUG 2025) (DEVIATION 25-19)

The Offeror shall have an active Federal Government contracts registration in the System for Award Management (SAM) when submitting an offer or quotation in response to this solicitation and at the time of award. As part of the SAM registration process, the Government collects information, as described in paragraphs (b) through (d) of this provision, that is necessary to

identify the Offeror and for the Offeror to be awarded Federal Government contracts. To register in SAM, go to <https://www.sam.gov>. Allow for processing time when registering in SAM. If the Offeror is not registered in SAM, it should register immediately after receiving this solicitation.

(a) *Definitions.* As used in this provision—

Commercial and Government Entity (CAGE) code has the meaning provided in the clause at the Federal Acquisition Regulation (FAR) 52.204-13, System for Award Management—Maintenance, of this solicitation.

Electronic Funds Transfer (EFT) indicator means a bank account identifier to establish additional System for Award Management records for identifying alternative EFT accounts (see part 32) for the same entity.

Highest-level owner means the entity that owns or controls an immediate owner of the offeror, or that owns or controls one or more entities that control an immediate owner of the offeror. No entity owns or exercises control of the highest-level owner.

Immediate owner means an entity, other than the offeror, that has direct control of the offeror. Indicators of control include, but are not limited to, one or more of the following: ownership or interlocking management, identity of interests among family members, shared facilities and equipment, and the common use of employees. There may be more than one immediate owner (e.g., joint ventures).

Predecessor means an entity whose assets were acquired by the offeror or another entity (most often through merger or acquisition) and whose affairs are now carried out by the offeror or the other entity under a new name.

Taxpayer identification number means the number required by the Internal Revenue Service (IRS) to be used by the offeror to report income tax and other returns. It may be either a Social Security Number or an Employer Identification Number.

Unique entity identifier means a number or other identifier used to identify a specific commercial, nonprofit, or Government entity. See www.sam.gov for the designated entity for establishing unique entity identifiers.

(b) *Identifiers.* The Offeror shall obtain and provide the following identifying information:

(1) *Unique entity identifier (UEI).*

(i) The Offeror shall obtain a UEI to register in SAM. The Government will independently validate the existence and uniqueness of the Offeror before assigning a UEI to the Offeror. Go to <https://www.sam.gov> for instructions on obtaining a UEI.

(ii) The Offeror shall enter, in the block with its name and address on the cover page of its offer, the annotation “Unique Entity Identifier” followed by the UEI that identifies the Offeror's name and address exactly as stated in the offer. The Offeror shall also enter its EFT indicator, if applicable.

(iii) The Contracting Officer will use the UEI to verify that the Offeror has an active Federal Government contracts registration in SAM.

(2) Taxpayer identification number (TIN).

(i) The Offeror shall provide its TIN or related information to comply with debt collection requirements of 31 U.S.C. 7701(c) and 3325(d); reporting requirements of 26 U.S.C. 6041, 6041A, and 6050M; and implementing regulations issued by the IRS. The Offeror shall consent for TIN validation; and

(3) Commercial and Government Entity (CAGE) code.

(i) The Offeror shall provide a CAGE code and legal business name (Do not use a “doing business as” name) for—

(A) Itself;

(B) Its immediate owner(s), if any;

(C) Its highest-level owner, if any; and

(D) Any predecessor(s), or predecessor of an Offeror’s predecessor, that held a Federal contract or grant within the last three years.

(ii) If the Offeror is in the United States or its outlying areas and does not already have a CAGE code assigned, the DLA CAGE Branch will assign a CAGE code to the Offeror as a part of the SAM registration process. For information on obtaining a CAGE code go to <https://cage.dla.mil/>.

(iii) The Offeror shall get from any immediate and/or highest-level owner(s) their respective CAGE code(s) to provide the code(s) as part of the registration (FAR 52.204-7(b)(3)(i)).

(iv) If the Offeror is located outside of the United States or its outlying areas, and does not already have a CAGE code assigned, the Offeror may obtain a CAGE code as indicated in the following table.

FAR Class Deviation 25-19 for FAR Part 4 in Support of Executive Order on Restoring Common Sense to Federal Procurement, Attachment 1: FAR Part 4 Solicitation Provisions and Contract Clauses Revisions

If the Offeror is...	Then...
Located in a country that is a member of the North Atlantic Treaty Organization (NATO) or a sponsored nation	Contact the appropriate National Codification Bureau (https://www.nato.int/structur/ac/135/about/contacts)
Located in a country that is not a member of NATO or a sponsored nation	Contact the NATO Support and Procurement Agency (NSPA) (https://eportal.nspa.nato.int/AC135Public/scage/CageList.aspx)

(c) *Representations and certifications.*

(1) The following FAR solicitation provisions contain entity-level representations and certifications that the Offeror shall submit as part of their Federal Government contracts registration in SAM:

Provision	Title	Date
52.204-5	Women-Owned Business (Other Than Small Business)	Oct 2014
52.209-2	Prohibition on Contracting with Inverted Domestic Corporations—Representation	Nov 2015
52.209-5	Certification Regarding Responsibility Matters	Aug 2020
52.209-11	Representation by Corporations Regarding Delinquent Tax Liability or a Felony Conviction under any Federal Law	Feb 2016
52.219-1	Small Business Program Representations	Feb 2024
52.219-1 Alt I	Small Business Program Representations, with its Alternate I	Feb 2024

FAR Class Deviation 25-19 for FAR Part 4 in Support of Executive Order on Restoring Common Sense to Federal Procurement, Attachment 1: FAR Part 4 Solicitation Provisions and Contract Clauses Revisions

52.219-1 Alt II	Small Business Program Representations, with its Alternate II	Mar 2023
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52.226-2	Historically Black College or University and Minority Institution Representation	Oct 2014
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(2) By submitting its offer, the Offeror verifies that, as of the date of its offer, its representations and certifications posted electronically in SAM for the provisions listed in paragraph (c)(1) of this provision are current, accurate, and complete. The Offeror's representations and certifications in SAM are hereby incorporated by reference into its offer.

(d) *Other information.* The Offeror shall provide more information on its business operations and type that is necessary to be considered for award of certain contracts and financial information necessary to receive payment under contracts.

(End of provision)

Alternate I (AUG 2025) (DEVIATION 25-19). As prescribed in 4.208(b)(1), replace the first sentence of the introductory paragraph of the basic provision with the following sentences: The Offeror shall have an active Federal Government contracts registration in the System for Award Management (SAM) as soon as possible. If registration is not possible when submitting an offer or quotation, the awardee shall be registered in SAM according to the requirements of the Alternate I of clause at FAR 52.204-13, System for Award Management-Maintenance.

52.204-8 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-9 Personal Identity Verification of Contractor Personnel.

As prescribed in 4.208(d), insert the following clause:

Personal Identity Verification of Contractor Personnel (JAN 2011)

(a) The Contractor shall comply with agency personal identity verification procedures identified in the contract that implement Homeland Security Presidential Directive-12 (HSPD-12), Office of Management and Budget (OMB) guidance M-05-24 and Federal Information Processing Standards Publication (FIPS PUB) Number 201.

(b) The Contractor shall account for all forms of Government-provided identification issued to the Contractor employees in connection with performance under this contract. The Contractor shall return such identification to the issuing agency at the earliest of any of the following, unless otherwise determined by the Government:

- (1) When no longer needed for contract performance.
 - (2) Upon completion of the Contractor employee's employment.
 - (3) Upon contract completion or termination.
- (c) The Contracting Officer may delay final payment under a contract if the Contractor fails to comply with these requirements.
- (d) The Contractor shall insert the substance of this clause, including this paragraph (d), in all subcontracts when the subcontractor's employees are required to have routine physical access to a Federally-controlled facility and/or routine access to a Federally-controlled information system. It shall be the responsibility of the prime Contractor to return such identification to the issuing agency in accordance with the terms set forth in paragraph (b) of this section, unless otherwise approved in writing by the Contracting Officer.

(End of clause)

52.204-10 Reporting Executive Compensation and First-Tier Subcontract Awards.

As prescribed in 4.208(e) insert the following clause:

Reporting Executive Compensation and First-Tier Subcontract Awards (AUG 2025) (DEVIATION 25-19)

(a) *Definitions.* As used in this clause:

Executive means officers, managing partners, or any other employees in management positions.

First-tier subcontract means a subcontract awarded directly by the Contractor to acquire supplies or services (including construction) for performing a prime contract. It does not include the Contractor's supplier agreements with vendors, such as long-term arrangements for materials or supplies that benefit multiple contracts and/or the costs of which are normally applied to a contractor's general and administrative expenses or indirect costs.

Month of award means the month in which the Contracting Officer signs a contract or the month in which the Contractor signs a first-tier subcontract.

Total compensation means the cash and noncash dollar value earned by the executive during the Contractor's preceding fiscal year and includes the information described at 17 CFR 229.402(c)(2).

(b) *Requirement.* Section 2(d)(2) of the Federal Funding Accountability and Transparency Act of 2006 (Pub. L. 109-282), as amended by section 6202 of the Government Funding Transparency Act of 2008 (Pub. L. 110-252), requires the Contractor to report information on subcontract

awards. The law requires all reported information be made public; therefore, the Contractor is responsible for notifying its subcontractors that the required information will be made public. Nothing in this clause requires disclosing classified information.

(c) *Reporting.* Unless otherwise directed by the Contracting Officer, or as provided in paragraph (f) of this clause, the Contractor shall report the following in the System for Award Management at <https://www.sam.gov> as follows:

(1) *Executive compensation of the prime contractor.* The Contractor shall report the names and total compensation of each of the five most highly compensated executives for its preceding completed fiscal year, if—

(i) In the Contractor's preceding fiscal year, the Contractor received—

(A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts); loans, grants (and subgrants); cooperative agreements; and other forms of Federal financial assistance; and

(B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts); loans, grants (and subgrants); cooperative agreements; and other forms of Federal financial assistance; and

(ii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>).

(2) *First-tier subcontract information.* The Contractor shall report the following information by the end of the month following the month of award of each first-tier subcontract award:

(i) Unique entity identifier for the subcontractor receiving the award and for the subcontractor's ultimate parent company, if the subcontractor has a parent company.

(ii) Name of the subcontractor.

(iii) Amount of the subcontract award.

(iv) Date of the subcontract award.

(v) A description of the products or services (including construction) being provided under the subcontract, including the overall purpose and expected outcomes or results of the subcontract.

- (vi) The subcontract number assigned by the Prime Contractor.
 - (vii) Subcontractor's physical address.
 - (viii) Subcontractor's primary performance location.
 - (ix) The prime contract number, and order number if applicable.
 - (x) Awarding agency name and code.
 - (xi) Funding agency name and code.
 - (xii) Government contracting office code.
 - (xiii) The applicable North American Industry Classification System code.
- (3) Executive compensation of the first-tier subcontractor. The Contractor shall report by the end of the month following the month of award of a first-tier subcontract award and annually thereafter (calculated from the prime contract award date) the names and total compensation of each of the five most highly compensated executives for that subcontractor in the subcontractor's preceding completed fiscal year, if—
- (i) In the subcontractor's preceding fiscal year, the subcontractor received—
 - (A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts); loans, grants (and subgrants); cooperative agreements; and other forms of Federal financial assistance; and
 - (B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts); loans, grants (and subgrants); cooperative agreements; and other forms of Federal financial assistance; and
 - (ii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 (see <http://www.sec.gov/answers/execomp.htm>).
- (d) *Restriction.* The Contractor shall not split or break down subcontracts to a value below the threshold at the Federal Acquisition Regulation 4.208(e), on the date of subcontract award, to avoid the reporting requirements in paragraph (c) of this clause.
- (e) *Duration.* Continued reporting on first-tier subcontracts is not required unless one of the reported data elements changes during the performance of the subcontract. The Contractor is not required to make further reports after a first-tier subcontract expires.

(f) *Exceptions.*

(1) If the Contractor in the previous tax year had gross income, from all sources, under \$300,000, the Contractor is exempt from the requirement to report subcontractor awards.

(2) If a subcontractor in the previous tax year had gross income from all sources under \$300,000, the Contractor does not need to report awards for that subcontractor.

(g) *Prepopulated data.* The Subcontract Reports in SAM will prepopulate with some information from SAM and the Federal Procurement Data System (FPDS). If the FPDS information is incorrect, the Contractor should notify the Contracting Officer. If the SAM information is incorrect, the Contractor is responsible for correcting this information.

(End of clause)

52.204-12 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-13 System for Award Management Maintenance.

As prescribed in 4.208(b)(2), use the following clause:

System for Award Management Maintenance. (AUG 2025) (DEVIATION 25-19)

(a) *Definitions.* As used in this clause—

Commercial and Government Entity code means—

(1) An identifier assigned to entities located in the United States or its outlying areas by the Defense Logistics Agency (DLA) Commercial and Government Entity (CAGE) Branch to identify a commercial or government entity by unique location (referred to as “CAGE code”); or

(2) An identifier assigned by a member of the North Atlantic Treaty Organization (NATO) or by the NATO Support and Procurement Agency to entities located outside the United States and its outlying areas that the DLA CAGE Branch records and maintains in the CAGE master file (referred to as “NCAGE code”).

Unique Entity Identifier (UEI) means an identifier used to identify a specific commercial, nonprofit, or Government entity.

(b) *Active registration.*

(1) The Contractor shall maintain an active Federal Government contracts registration in the System for Award Management (SAM) at <https://www.sam.gov> during contract performance and through final payment under this contract. To maintain an active registration in SAM, the Contractor shall review at least annually its registration in SAM and validate that the information is current, accurate, and complete.

(2) The Contractor is responsible for the currency, accuracy, and completeness of the information provided within SAM, and for any liability resulting from the Government's reliance on inaccurate or incomplete information. Updating SAM does not alter the terms and conditions of this contract and is not a substitute for a properly executed contractual document.

(c) Novation and change-of-name agreements.

(1) If the Contractor has legally changed its business name or "doing business as" name (whichever is shown on the contract), or has transferred the assets used to perform the contract, but has not completed the necessary requirements regarding novation and change-of-name agreements in part 42 of the Federal Acquisition Regulation (FAR), the Contractor shall provide the responsible Contracting Officer a minimum of one business day's written notification of its intention to —

(i) Change the legal business name in SAM;

(ii) Comply with the requirements of FAR part 42; and

(iii) Agree in writing to the timeline and procedures specified by the responsible Contracting Officer. The Contractor shall provide with its written notification sufficient documentation to support the legally changed name.

(2) If the Contractor fails to comply with the requirements of paragraph (c)(1) of this clause, or fails to perform the agreement at paragraph (c)(1)(iii) of this clause, and, in the absence of a properly executed novation or change-of-name agreement, the SAM information that shows the Contractor to be other than the Contractor indicated in the contract will be considered to be incorrect information within the meaning of the "Suspension of Payment" paragraph of the electronic funds transfer (EFT) clause of this contract.

(d) Assignees.

(1) The Contractor shall not change the legal business name or address for EFT payments or manual payments, as appropriate, in the SAM record to reflect an assignee for the purpose of assignment of claims (see FAR part 32). Assignees shall be separately registered in SAM.

(2) Information provided to the Contractor's SAM record that indicates payments, including those made by EFT, to an ultimate recipient other than that Contractor will be incorrect information within the meaning of the "Suspension of Payment" paragraph of the EFT clause of this contract.

(e) *Unique entity identifier (UEI)*. The Contractor shall ensure that its UEI is maintained throughout the life of the contract.

(f) *Commercial and Government Entity (CAGE) code*. The Contractor shall ensure that the CAGE code is maintained throughout the life of the contract. To update a CAGE code, the Contractor shall initiate the change by updating its SAM registration.

(g) *Communicating changes*. The Contractor shall communicate any change to its UEI or CAGE code to the Contracting Officer within 30 days after the change, so a modification can be issued to update the UEI or CAGE code on this contract. A change in the UEI does not necessarily require a novation.

(End of clause)

Alternate I (AUG 2025) (DEVIATION 25-19). As prescribed in 4.208(b)(2), replace paragraph (b) of the basic clause with the following paragraph (b):

(b) *Active registration*.

(1) If the Contractor was unable to register for Federal Government contracts in the System for Award Management (SAM) at <https://www.sam.gov> before award, the Contractor shall register in SAM within 30 days after contract award or at least three days before submitting the first invoice, whichever occurs first.

(2) The Contractor shall maintain an active Federal Government contracts registration in SAM during contract performance and through final payment under this contract. To maintain an active registration in SAM, the Contractor shall review at least annually its registration in SAM and validate that the information is current, accurate, and complete.

(3) The Contractor is responsible for the currency, accuracy, and completeness of the information provided within SAM, and for any liability resulting from the Government's reliance on inaccurate or incomplete information. Updating SAM does not alter the terms and conditions of this contract and is not a substitute for a properly executed contractual document.

52.204-14 Service Contract Reporting Requirements.

As prescribed in 4.208(f)(2), insert the following clause:

Service Contract Reporting Requirements (AUG 2025) (DEVIATION 25-19)

(a) *Definition.* As used in this clause—

First-tier subcontract means a subcontract awarded directly by the Contractor to acquire supplies or services (including construction) for performing a prime contract. It does not include the Contractor's supplier agreements with vendors, such as long-term arrangements for materials or supplies that benefit multiple contracts and/or the costs of which are normally applied to a contractor's general and administrative expenses or indirect costs.

(b) *Requirement.* The Contractor shall report, according to paragraphs (c) and (d) of this clause, annually by October 31, for services performed under this contract during the preceding Government fiscal year (October 1-September 30).

(c) *Report elements.* The Contractor shall report the following information:

- (1) Contract number and, as applicable, order number.
- (2) The total dollar amount invoiced for services performed during the previous Government fiscal year under the contract.
- (3) The number of Contractor direct labor hours expended on the services performed during the previous Government fiscal year.
- (4) Data reported by subcontractors under paragraph (f) of this clause.

(d) *Remedies.* The Contractor shall submit the information required in paragraph (c) of this clause in the System for Award Management (SAM) at <https://www.sam.gov> (see SAM User Guide). If the Contractor fails to submit the report in a timely manner, the Contracting Officer will exercise appropriate contractual remedies. In addition, the Contracting Officer will make the Contractor's failure to comply with the reporting requirements a part of the Contractor's performance information under the Federal Acquisition Regulation part 42.

(e) *Review.* Agencies will review Contractor-reported information for reasonableness and consistency with available contract information. If the agency believes that revisions to the Contractor's reported information are warranted, the agency will notify the Contractor no later than November 15. By November 30, the Contractor shall revise the report, or put its reason in writing for the agency.

(f) *First-tier subcontracts.*

- (1) The Contractor shall require each first-tier subcontractor providing services under this contract, with subcontract(s) each valued at or above the thresholds set forth in 4.303(b), to provide the following detailed information to the Contractor in sufficient time to submit the report:

- (i) Subcontract number (including subcontractor name and unique entity identifier); and
 - (ii) The number of first-tier subcontractor direct-labor hours expended on the services performed during the previous Government fiscal year.
- (2) The Contractor shall tell the subcontractor that the information will be made available to the public as required by section 743 of Division C of the Consolidated Appropriations Act, 2010.

(End of clause)

52.204-15 Service Contract Reporting Requirements for Indefinite-Delivery Contracts.

As prescribed in 4.208(f)(3), insert the following clause:

Service Contract Reporting Requirements for Indefinite-Delivery Contracts (AUG 2025) (DEVIATION 25-19)

(a) Definitions. As used in this clause—

First-tier subcontract means a subcontract awarded directly by the Contractor to acquire supplies or services (including construction) for performing a prime contract. It does not include the Contractor's supplier agreements with vendors, such as long-term arrangements for materials or supplies that benefit multiple contracts and/or the costs of which are normally applied to a contractor's general and administrative expenses or indirect costs.

(b) *Requirement.* The Contractor shall report, according to paragraphs (c) and (d) of this clause, annually by October 31, for services performed during the preceding Government fiscal year (October 1-September 30) under this contract for orders that exceed the thresholds established in 4.303(b).

(c) *Report elements.* The Contractor shall report the following information:

- (1) Contract number and order number.
- (2) The total dollar amount invoiced for services performed during the previous Government fiscal year under the order.
- (3) The number of Contractor direct labor hours expended on the services performed during the previous Government fiscal year.
- (4) Data reported by subcontractors under paragraph (f) of this clause.

(d) *Remedies.* The Contractor shall submit the information required in paragraph (c) of this clause in the System for Award Management (SAM) at <https://www.sam.gov> (see SAM User Guide). If the Contractor fails to submit the report in a timely manner, the Contracting Officer will exercise appropriate contractual remedies. In addition, the Contracting Officer will make the Contractor's failure to comply with the reporting requirements a part of the Contractor's performance information under the Federal Acquisition Regulation part 42.

(e) *Review.* Agencies will review Contractor-reported information for reasonableness and consistency with available contract information. If the agency believes that revisions to the Contractor's reported information are warranted, the agency will notify the Contractor no later than November 15. By November 30, the Contractor shall revise the report, or put its reason in writing for the agency.

(f) *First-tier subcontracts.*

(1) The Contractor shall require each first-tier subcontractor providing services under this contract, with subcontract(s) each valued at or above the thresholds set forth in 4.303(b), to provide the following detailed information to the Contractor in sufficient time to submit the report:

(i) Subcontract number (including subcontractor name and unique entity identifier);
and

(ii) The number of first-tier subcontractor direct-labor hours expended on the services performed during the previous Government fiscal year.

(2) The Contractor shall tell the subcontractor that the information will be made available to the public as required by section 743 of Division C of the Consolidated Appropriations Act, 2010.

(End of clause)

52.204-16 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-17 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-18 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-19 Incorporation by Reference of Representations and Certifications.

As prescribed in 4.208(g), insert the following clause:

Incorporation by Reference of Representations and Certifications (DEC 2014)

The Contractor's representations and certifications, including those completed electronically via the System for Award Management (SAM), are incorporated by reference into the contract.

(End of clause)

52.204-20 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-21 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-22 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-23 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-24 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-25 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-26 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-27 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-28 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-29 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-30 [Reserved (AUG 2025) (DEVIATION 25-19)]

52.204-90 Offeror Identification.

As prescribed in 4.208(c)(1), insert the following provision:

Offeror Identification (AUG 2025) (DEVIATION 25-19)

If the Offeror will not have an active Federal Government contracts registration in the System for Award Management (<https://www.sam.gov>) when submitting its offer, it shall complete paragraphs (c) and (d) of this provision and include its responses with its offer.
Definitions. As used in this provision—

(a) *Commercial and Government Entity (CAGE) code* has the meaning provided in the clause at FAR 52.204-91, Contractor Identification, of this solicitation.

Common parent means that corporate entity that owns or controls an affiliated group of corporations that files its Federal income tax returns on a consolidated basis, and of which the offeror is a member.

Electronic Funds Transfer (EFT) indicator means a bank account identifier to establish additional System for Award Management records for identifying alternative EFT accounts (see part 32) for the same entity.

Highest-level owner means the entity that owns or controls an immediate owner of the offeror, or that owns or controls one or more entities that control an immediate owner of the offeror. No entity owns or exercises control of the highest-level owner.

Immediate owner means an entity, other than the offeror, that has direct control of the offeror. Indicators of control include, but are not limited to, one or more of the following: ownership or interlocking management, identity of interests among family members, shared facilities and equipment, and the common use of employees. There may be more than one immediate owner (e.g., joint ventures).

Predecessor means an entity whose assets were acquired by the offeror or another entity (most often through merger or acquisition) and whose affairs are now carried out by the offeror or the other entity under a new name.

Taxpayer Identification Number means the number required by the Internal Revenue Service (IRS) to be used by the offeror to report income tax and other returns. It may be either a Social Security Number or an Employer Identification Number.

Unique entity identifier (UEI) has the meaning provided in the clause at FAR 52.204-91, Contractor Identification, of this solicitation.

(b) *Unique entity identifier (UEI)*.

(1) The Offeror shall enter, in the block with its name and address on the cover page of its offer, the annotation “Unique Entity Identifier” followed by the UEI that identifies the Offeror's name and address exactly as stated in the offer. The Offeror shall also enter its EFT indicator, if applicable.

(2) If the Offeror does not have a UEI, it shall go to <https://www.sam.gov> to obtain one. The Government will independently validate the existence and uniqueness of the Offeror before assigning a UEI.

(c) *Taxpayer identification*. The Offeror shall provide with its offer the following information that is necessary to comply with debt collection requirements of 31 U.S.C. 7701(c) and 3325(d); reporting requirements of 26 U.S.C. 6041, 6041A, and 6050M; and the implementing IRS regulations:

(1) Taxpayer identification number (TIN)

☐ TIN: _____;

- ☐ TIN has been applied for; or
- ☐ TIN is not required because:
 - ☐ Offeror is a nonresident alien, foreign corporation, or foreign partnership that does not have income effectively connected with the conduct of a trade or business in the United States and does not have an office or place of business or a fiscal paying agent in the United States;
 - ☐ Offeror is an agency or instrumentality of a foreign government; or
 - ☐ Offeror is an agency or instrumentality of the Federal Government.

(2) Type of organization.

- ☐ Sole proprietorship;
- ☐ Partnership;
- ☐ Corporate entity (not tax-exempt);
- ☐ Corporate entity (tax-exempt);
- ☐ Government entity (Federal, State, or local);
- ☐ Foreign government;
- ☐ International organization per 26 CFR 1.6049-4; or
- ☐ Other.

(3) Common parent.

- ☐ Offeror is not owned or controlled by a common parent as defined in paragraph (a) of this provision; or
- ☐ Name and TIN of common parent:
Name: _____
TIN: _____

(4) The TIN provided in paragraph (c)(1) of this provision may be matched with IRS records to verify the accuracy of the Offeror's TIN. The Government may use the TIN to collect and report on any delinquent amounts arising out of the Offeror's relationship with the Government (31 U.S.C. 7701(c)(3)).

(d) *Commercial and Government Entity (CAGE) code.*

(1) The Offeror shall provide its CAGE code with its offer with its name and location address or otherwise include it prominently in its offer. The CAGE code shall be for that name and location address. Insert the word “CAGE” before the code. The Offeror may obtain a CAGE code as indicated in the following table.

If the Offeror is...	Then...
Located in the United States or its outlying areas	Submit a request to the DLA CAGE Branch via https://cage.dla.mil
Located outside the United States and its outlying areas and its country is a member of the North Atlantic Treaty Organization (NATO) or a sponsored nation	Contact the appropriate National Codification Bureau (https://www.nato.int/structur/ac/135/about/contacts)
Located outside the United States and its outlying areas and its country is not a member of NATO or a sponsored nation	Contact the NATO Support and Procurement Agency (NSPA) (https://eportal.nspa.nato.int/AC135Public/scage/CageList.aspx)

(2) The Offeror shall provide the CAGE code and legal business name (Do not use a “doing business as” name) for—

- (i) Its immediate owner(s), if any;
- (ii) Its highest-level owner, if any; and
- (iii) Any predecessor(s), or predecessor of an Offeror’s predecessor, that held a Federal contract or grant within the last three years.

Owner Type	CAGE Code	Legal Business Name
Immediate owner		
Highest-level owner		

Predecessor*

* Predecessor CAGE code may be marked “Unknown.”

If the Offeror has more than one immediate owner (such as a joint venture), give the information for each owner (or joint venture participant). If the Offeror has more than one predecessor, provide information for each predecessor in reverse chronological order. (3)

(End of provision)

52.204-91 Contractor Identification.

As prescribed in 4.208(c)(2), insert the following clause:

Contractor Identification (AUG 2025) (DEVIATION 25-19)

Definitions. As used in this clause—

(a) *Commercial and Government Entity code* means—

(1) An identifier assigned to entities located in the United States or its outlying areas by the Defense Logistics Agency (DLA) Commercial and Government Entity (CAGE) Branch to identify a commercial or government entity by unique location (referred to as “CAGE code”); or

(2) An identifier assigned by a member of the North Atlantic Treaty Organization (NATO) or by the NATO Support and Procurement Agency (NSPA) to entities located outside the United States and its outlying areas that the DLA CAGE Branch records and maintains in the CAGE master file (referred to as “NCAGE code”).

Unique entity identifier means an identifier used to identify a specific commercial, nonprofit, or Government entity.

(b) *Unique entity identifier (UEI).* The Contractor shall ensure that its UEI is maintained throughout the life of the contract.

(c) *Commercial and Government Entity (CAGE) code.* The Contractor shall ensure that the CAGE code is maintained throughout the life of the contract. The Contractor shall request changes to a CAGE code as indicated in the following table.

If the Contractor is...	Then...
Registered in the System for Award Management (SAM)	Initiate the change by updating its SAM registration
Located in the United States or its outlying areas and is not registered in SAM	Submit a change request to the DLA CAGE Branch via https://cage.dla.mil
Located outside the United States and its outlying areas and is not registered in SAM	Request a change by contacting the appropriate National Codification Bureau (https://www.nato.int/structur/ac/135/about/contacts) or NSPA (https://eportal.nspa.nato.int/AC135Public/scage/CageList.aspx)

(d) *Communicating changes.* The Contractor shall communicate any change to its UEI or CAGE code to the Contracting Officer within 30 days after the change, so a modification can be issued to update the UEI or CAGE code on this contract. A change in the UEI does not necessarily require a novation.

(End of clause)