

<b>AMENDMENT OF SOLICITATION / MODIFICATION OF CONTRACT</b>		1. Solicitation Number <b>CFOPD-26-R-005</b>		Page of Pages	
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2. Amendment/Modification Number  Amendment No. 3	3. Effective Date  See Box 16C	4. Requisition/Purchase Request No.	5. Solicitation Caption  Universal Tax Collections Services (Secondary)		
6. Issued by: Code		7. Administered by (If other than line 6)			
Office of the Chief Financial Officer (OCFO) Office of Contracts 1100 4 <sup>th</sup> Street SW Suite E620 Washington, DC 20024					
8. Name and Address of Contractor (No. street, city, county, state and zip code)  <b>ALL POTENTIAL OFFERORS</b>  Code Facility		<b>X</b>	9A. Amendment of Solicitation No. <b>CFOPD-25-R-005</b>		
			9B. Dated (See Item 11) <b>February 4, 2026</b>		
			10A. Modification of Contract/Order No.		
			10B. Dated (See Item 13)		
<b>11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS</b>					
<input checked="" type="checkbox"/> The above numbered solicitation is amended as set forth in item 14. The hour and date specified for receipt of Offers <input type="checkbox"/> is extended. <input checked="" type="checkbox"/> is not extended. Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods: (a) By completing Items 8 and 15 and returning a <u>1</u> written copy of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) BY separate letter or fax which includes a reference to the solicitation and amendment number. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such may be made by letter or fax, provided each letter or telegram makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.					
<b>12. Accounting and Appropriation Data (If Required)</b>					
<b>13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS, IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14</b>					
A. This change order is issued pursuant to (Specify Authority):					
B. The above-numbered contract/order is modified to reflect the administrative changes.					
C. This supplemental agreement is entered into pursuant to authority of:					
D. Other (Specify type of modification and authority)					
<b>E. IMPORTANT:</b> Contractor <input type="checkbox"/> is not <input checked="" type="checkbox"/> is required to sign this document and return 1 copy to the issuing office.					
14. Description of Amendment/Modification (Organized by UCF Section headings, including solicitation/contract subject matter where feasible.)					
A. The above referenced solicitation to provide Universal Tax Collections Services (Secondary), is hereby amended to provide responses to offerors questions as set forth in Attachment A.					
<b>ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED</b>					
Except as provided herein, all terms and conditions of the document is referenced in Item 9A or 10A remain unchanged and in full force and effect.					
15A. Name and Title of Signer (Type or print)		16A. Name of Contracting Officer			
		Anthony A. Stover, CPPO			
15B. Name of Contractor		15C. Date Signed		16B. District of Columbia	
				16C. Date Signed	
(Signature of person authorized to sign)				March 18, 2026	
		(Signature of Contracting Officer)			

### **Amendment 3 – Attachment A**

#### **CFOPD-26-R-005 – Universal Tax Collections Service (Secondary)**

**Set forth below are the District’s responses to Offeror question(s):**

Question 1. What collection attempts are performed or will be performed internally prior to placement?

**Response 1. Before an account is assigned for collection, it may undergo actions such as lien filing, levy enforcement, wage garnishment, license revocation, public disclosure, or officer assessment.**

Question 2. Will the selected vendor be allowed to litigate balances exceeding a certain dollar amount on your behalf, with your explicit approval?

**Response 2. No**

Question 3. What is the total dollar value of accounts available for placement now by category, including any backlog?

**Response 3. Business Collection \$65,909,929.45 and Individual Collection \$17,297,720.53.**

Question 4. What is the total number of accounts available for placement now by category, including any backlog?

**Response 4. Business Collection 1,537 and Individual Collection 2,451.**

Question 5. What is the average balance of accounts by category?

**Response 5. Individual \$ 3,732.05 and Business \$ 2,118.32**

Question 6. What is the average age of accounts at placement (at time of award and/or on a going-forward basis), by category?

**Response 6. Business – 2 years, Individual – 2 years**

Question 7. What is the monthly or quarterly number of accounts expected to be placed with the vendor(s) by category?

**Response 7. Business Collection-520 per month, Individual collection 675 per month.**

Question 8. What is the monthly or quarterly dollar value of accounts expected to be placed with the vendor(s) by category?

**Response 8. Business Collection-800 thousand monthly Individual-2.3 million monthly**

Question 9. What has been the historical rate of return or liquidation rate provided by any incumbent(s), and/or what is anticipated or expected as a result of this procurement?

**Response 9. The historical rate of return is 1.10%; however, we expect the successful offeror to collect as much as legally possible.**

Question 10. What billing service do you utilize?

**Response 10. District does not use any billing service for tax debt.**

Question 11. Have all cases been fully adjudicated by the time of placement?

**Response 11. No**

Question 12. If applicable, will accounts held by any incumbent(s) or any backlog be moved to any new vendor(s) as a one-time placement at contract start up?

**Response 12. Backlog would be returned to OTR and then moved to the new Contractor as a one-time placement at the start of the contract.**

Question 13. What is your case management/accounting software system of record?

**Response 13. Modernized Integrated Tax System (MITS) and District Integrated Financial System (DIFS).**

Question 14. Who is your electronic payment/credit card processing vendor?

**Response 14. Chase Paymentech (JP Morgan).**

Question 15. Can you please indicate what inbound and outbound contact methods, beyond phone calls or letters (such as email and text), would be permitted by the scope of work?

**Response 15. Only phone calls or letters will be permitted at this time.**

Question 16. Please reconfirm the due date for this procurement by providing it in response to answers to questions.

**Response 16. The due date was revised via Amendment #2 to April 7, 2026.**

Question 17. When is the anticipated contract start date?

**Response 17. Approximately July 2026.**

Question 18. When is the anticipated award date?

**Response 18. See response to question #17.**

Question 19. Are bidders permitted to deviate in any way from any manner of quoting fees you may be expecting? For example, if there is a pricing page in the RFP, can bidders submit an alternate fee structure? If there is no pricing page in the RFP, do you have any preference for how bidders should quote fees or can bidders create their own pricing categories?

**Response 19. The Offeror is required to submit their pricing in accordance with the pricing schedule described in Section B. This will be what is evaluated in accordance with the solicitation. However, the Offeror is allowed to submit alternate pricing for information purposes only.**

Question 20. Please describe your level of satisfaction with your current or recent vendor(s) for the same purchasing activity, if applicable.

**Response 20. Not germane to the solicitation.**

Question 21. Can you please provide historical placement data, including:

- a. Number of accounts placed annually with current contractor.
- b. Total dollars placed (by tax type, if available).
- c. Average balance per account.

**Response 21.**

- a. Number of accounts placed annually with current contractor.
  - i. **FY2021 (May 2021 – Sep 2021)- 14,336**
  - ii. **FY2022-11,853**
  - iii. **FY2023-8,466**
  - iv. **FY2024-5,745**
  - v. **FY2025- 11,821**
  - vi. **FY2026 YTD (Oct 2025 – Jan 2026)-3,580**

b. For tax year 2024 and forward

<b>Corporation Franchise Tax</b>	<b>\$</b>	<b>6,836,346.73</b>
<b>Individual Income Tax</b>	<b>\$</b>	<b>70,437,205.15</b>
<b>Sales &amp; Use Tax</b>	<b>\$</b>	<b>6,099,827.08</b>
<b>Special Event</b>	<b>\$</b>	<b>7,260.33</b>
<b>Specialized Sales</b>	<b>\$</b>	<b>-</b>
<b>Street Vendor</b>	<b>\$</b>	<b>169,444.87</b>
<b>Unincorporated Business Franchise Tax</b>	<b>\$</b>	<b>6,026,063.66</b>
<b>Withholding Non-Payroll Tax</b>	<b>\$</b>	<b>544,601.29</b>
<b>Withholding Wage Tax</b>	<b>\$</b>	<b>2,992,295.17</b>

c. Average balance per account. **\$3,600**

Question 22. What are the expected annual placement volumes (accounts and dollars) for this contract, by tax type if known?

Response 22.

<b>Corporation Franchise Tax</b> <ul style="list-style-type: none"> <li>• <b>Accounts: 3,000 to 4,000</b></li> <li>• <b>Dollars: 7 million to 9 million</b></li> </ul>
<b>Individual Income Tax</b> <ul style="list-style-type: none"> <li>• <b>Accounts: 12,000 to 15,000</b></li> <li>• <b>Dollars: 45 million to 50 million</b></li> </ul>
<b>Sales &amp; Use Tax</b> <ul style="list-style-type: none"> <li>• <b>Accounts: 2,000 to 3,000</b></li> <li>• <b>Dollars: 2 million</b></li> </ul>
<b>Special Event</b> <ul style="list-style-type: none"> <li>• <b>Accounts: 10-20</b></li> <li>• <b>Dollars: 2 thousand to 3 Thousand</b></li> </ul>
<b>Specialized Sales</b> <ul style="list-style-type: none"> <li>• <b>Accounts: 0</b></li> <li>• <b>Dollars: \$0</b></li> </ul>
<b>Street Vendor</b> <ul style="list-style-type: none"> <li>• <b>Accounts: 100-300</b></li> <li>• <b>Dollars: \$50,000 to \$100,000</b></li> </ul>
<b>Unincorporated Business Franchise Tax</b> <ul style="list-style-type: none"> <li>• <b>Accounts: 700 to 1,000</b></li> <li>• <b>Dollars: 2 million to 4 million</b></li> </ul>

<b>Withholding – Non-Payroll Tax</b> <ul style="list-style-type: none"><li>• <b>Accounts: 10 to 30</b></li><li>• <b>Dollars: \$100,000</b></li></ul>
<b>Withholding Wage Tax</b> <ul style="list-style-type: none"><li>• <b>Accounts: 1,000 to 2,000</b></li><li>• <b>Dollars: 1 million to 2 million</b></li></ul>

Question 23. What have been the historical collection rates?

**Response 23. 14.97%**

Question 24. What is the average age of accounts at the time they are placed?

**Response 24. Two (2) years.**

Question 25. Are there minimum collection performance benchmarks you expect the contractor to meet (e.g., liquidation percentages, contact rates, RPC rates)?

**Response 25. No, we expect the perspective Contractor to utilize all permissible tools to collect the tax debt assigned.**

Question 26. How often will new accounts be placed (e.g., daily, weekly, monthly)?

**Response 26. Weekly**

Question 27. For real-time online access:

- a. Please outline security and authentication requirements.
- b. Availability/access expectations (beyond 7:00 a.m.–6:00 p.m. EST).

**Response 27. a. This will be provided to the successful bidder.  
b. This will be provided to the successful bidder.**

Question 28. The RFP states the Contractor may not accept tax returns or payments from taxpayers. Practically, how should the contractor handle:

- a. Taxpayers who attempt to make payments directly to the Contractor.
- b. Taxpayers who send returns or documentation to the Contractor's address.

**Response 28.**

- a. **Taxpayers should be directed to mytax.dc.gov or be provided with the mailing address for payments.**
- b. **Returns should not be accepted, and the taxpayer should be directed to submit the returns directly to OTR.**

Question 29. Are there any minimum staffing or response-time requirements?

**Response 29. No, however, the District expects the successful Offeror to exhaust all permissible tools to collect the tax debt assigned.**

Question 30. Can you provide examples/templates/formats of the required monthly and quarterly reports?

**Response 30. This will be provided to the successful Offeror.**

Question 31. How will you provide feedback on performance (e.g., quarterly business reviews, scorecards)?

**Response 31. This will be provided to the successful Offeror.**

Question 32. What is your expectation of the implementation timeline from award notification?

**Response 32. Our expectation is that it will take 60 days from the time of award to sending the first notice.**

Question 33. **RFP Section C.4.3:** The section requires that draft letters “inform the addressee of the consequences of not responding to the notice.” Please provide clarification regarding the District’s expectations for this language, particularly in light of the requirement that the Contractor comply with applicable law, including the FDCPA and Regulation F.

**Response 33. The District expects the successful Offeror to comply with all laws regarding the District’s collections of debt. The Offeror shall provide the District with proposed language and work with the District regarding language to be used.**

Question 34. **RFP Page 11, Question 4:** What is the significance or intended purpose of requiring the Contractor to serve as both the primary and secondary agency?

**Response 34. The solicitation does not require the Contractor to serve as both the primary and secondary provider.**

Question 35. **RFP Page 26, Section H.6:** The background check requirements are described as “as the District may prescribe.” Please provide clarification on the District’s current background check requirements, including scope, standards, and any specific procedures to be followed.

**Response 35. The District has various agencies (OAG, OIO, OIG, etc.) that may conduct a background check, but the District’s standards are a high expectation that the Contractor and its employees maintain integrity to perform the services. Please refer to Attachment J.2 – Doing Business with Integrity.**

Question 36. What has been the total annual placement volume (accounts and dollars) for secondary placements for each of the past three fiscal years?

**Response 36. FY2023-Accounts: 8,466 Placement Balance: \$20,284,869  
FY2024-Accounts: 5,745, Placement Balance: \$16,607,802  
FY2025-Accounts: 11,821 Placement Balance: \$65,018,522**

Question 37. What is the average and median balance per account at time of secondary placement?

**Response 37. Average \$3,336.78, median \$3,094.95.**

Question 38. What is the age distribution of accounts at the time of secondary referral?

**Response 38.**

<b>Age (Years)</b>	<b>Percentage of Accounts assigned</b>
<b>1</b>	<b>59.65%</b>
<b>2</b>	<b>31.57%</b>
<b>3</b>	<b>2.99%</b>
<b>4</b>	<b>1.69%</b>
<b>5</b>	<b>1.33%</b>
<b>6</b>	<b>0.79%</b>
<b>7</b>	<b>0.51%</b>
<b>8</b>	<b>0.50%</b>
<b>9</b>	<b>0.28%</b>
<b>10</b>	<b>0.26%</b>
<b>11</b>	<b>0.43%</b>

Question 39. What percentage of accounts placed at secondary have previously been on payment plans?

**Response 39. Unknown.**

Question 40. Is placement provided as a bulk annual inventory, rolling monthly placements, or another cadence?

**Response 40. Weekly**

Question 41. What has been the historical liquidation rate at secondary placement for each of the past three fiscal years?

**Response 41. FY2023:1.19%, FY2024:1.36% and FY2025, 1.64%.**

Question 42. What were the net annual collections achieved by the incumbent contractor for each of the past three fiscal years?

**Response 42. FY 23-\$2,702,498.78**

**FY 24 \$ \$2,574,762.23**

**FY 25 \$ 3,793,225.48**

Question 43. Can the District provide insight into the typical recovery curve over the 300-day collection window?

**Response 43.**

<b>Days Assigned</b>	<b>Recovery Percentage</b>
<b>0-50 days</b>	<b>9%</b>
<b>51-100 days</b>	<b>19%</b>
<b>101-150 days</b>	<b>15%</b>
<b>151-200 days</b>	<b>13%</b>
<b>201-250 days</b>	<b>11%</b>
<b>251-300 days</b>	<b>5%</b>

Question 44. What percentage of accounts are typically returned due to the six-month no-collection provision?

**Response 44. The second vendor keeps the account for 300 days before it is returned to OTR.**

Question 45. Does the \$950,000 Not-To-Exceed amount apply to total Contractor commission only?

**Response 45. It applies to all fees paid to the Contractor.**

Question 46. If collections exceed the NTE ceiling, does collection activity pause, or does work continue without compensation until the next contract year?

**Response 46. If it is determined that the ceiling needs to be increased, the District will increase the Not to Exceed ceiling prior to services exceeding the threshold. The Contractor shall not be obligated or allowed to continue work if the fess will exceed the contract ceiling amount.**

Question 47. Is there any minimum annual placement volume guarantee?

**Response 47. No.**

Question 48. Are collection fees added to the taxpayer balance, or is contractor compensation calculated solely on principal and interest collected?

**Response 48. Collection fees are added to the taxpayer's accounts.**

Question 49. Is there any payment lag between remittance deposit and commission payment?

**Response 49. Yes, typically 1-2 weeks.**

Question 50. For the last 5 years, could the District provide the gross amount collected by the incumbent secondary vendor for each year?

**Response 50.**

Fiscal Year	YTD Collections
2021	\$1,442,879.28
2022	\$4,091,549.46
2023	\$2,702,498.78
2024	\$2,625,217.27
2025	\$3,793,225.48

Question 51. What is the commission fee rate for the incumbent vendor?

**Response.** See link to Contract No. CFOPD-21-C-006. [Contract Insight - Contract Management System Public Portal](#)

Question 52. Please confirm the District is only looking to hire one (1) vendor.

**Response 52. Yes**

Question 53. Approximately how old are the debts from the due date when they are referred for secondary tax collections?

**Response 53. Approximately two (2) years.**

Question 54. What is the average account balance?

**Response 54. \$ 14,691.73**

Question 55. What are the approximate number and dollar value of debts to be placed annually?

**Response 55. 7,000 placements, 40 million**

Question 56. Would the District allow the selected vendor(s) to send text message or emails to taxpayers?

**Response 56. No, not at this time.**

Question 57. Can the District confirm that this procurement does not have a small business enterprise subcontracting goal (or any goal related to subcontracting)?

**Response 57. There is no subcontracting requirement from DSLBD, please see Amendment #1 to the solicitation.**

Question 58. Page 48 of the specifications, Section I.30, would the District permit subcontractors to have only the types of insurance and reduced coverage limits that are relevant/proportional to their role?

**Response 58. The District may consider during the award phase.**

Question 59. Attachment J.1; what occupation code is appropriate for the debt collection representatives for this procurement? What about for a Supervisor or Team Lead role?

**Response 59. The Offeror should reach out to the Department of Labor for further guidance to determine if this approach is applicable.**

Question 60. Please confirm that the District requires the staff providing collection services to be paid the wages and *benefits* (health/welfare, holidays, vacation) listed in Attachment J.1.

**Response 60. Please refer to Section I.14 of the solicitation for further information regarding this question.**

Question 61. Should prospective Offerors submit the Revised First Source Employment Plan and/or the First Source Employment Agreement documents with their response? If the prospective vendor is seeking a waiver to the First Source program, how should that be presented in the proposal?

**Response 61. Please submit completed forms. A waiver of the requirement may be discussed during contract award.**

Question 62. Does the District require the references related to contracts performed by the Offeror to be a minimum duration of five (5) years.

**Response 62: No, page 58, Section L, L.3.2 Technical Proposal, Section III (b) Experience and Past Performance states the following:**

**The Offeror shall provide a reference list of contracts or subcontracts the Offeror has satisfactorily performed within the past five (5) years that are similar in size and scope as the required services described in Section C. “Similar in size and scope” is in relation to Universal Tax Collection Services.**

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Question 63. Will the District consider removing the reference requirements list on Page 58, Section L, L.3.2 Technical Proposal, Section III (b) Experience and Past Performance?

Response 63. **No.**

[End of Attachment A]