



## PROCUREMENT JUSTIFICATION FORM (PJF)

This form must accompany all contract requests and sole source requisitions (RQS) over \$10,000 submitted to the Office of State Procurement Services.

*INSTRUCTIONS: Please provide the requested information in the white spaces below. All responses (except signatures) must be typed; no hand-written forms will be accepted. See the guidance document posted with this form on the Procurement Services intranet site (Forms page) for additional instructions.*

### PART I: OVERVIEW

Department Office/Division/Program:		DAFS Maine Revenue Services	
Department Contract Administrator or Grant Coordinator:		Monique Roy	
(If applicable) Department Reference #:			
Agency Department Code:	18F	Advantage CT / RQS #:	RQS 18F 20251124*0878
Amount: (Contract/Amendment/Grant)	\$20,653.50		
CONTRACT	Proposed/Original Start Date:	1/3/2026	Proposed/Most Recent End Date: 1/2/2027
AMENDMENT	New Effective Date:		New End Date (if Applicable):
GRANT	Project Start Date:		Grant Start Date:
	Project End Date:		Grant End Date:
Vendor/Provider/Grantee Name, City, State:		Thomas Reuters Tax & Accounting – Checkpoint PO BOX 71687 Chicago IL 60694-1687	
Brief Description of Goods/Services/Grant:		Internet based subscription for federal, state, and local tax news, research, and guidance	

### PART II: JUSTIFICATION FOR VENDOR SELECTION

Check the box below for the justification(s) that applies to this request. (Check all that apply.)

<input type="checkbox"/>	A. Competitive Process	<input type="checkbox"/>	G. Grant
<input type="checkbox"/>	B. Amendment	<input type="checkbox"/>	H. State Statute/Agency Directed
<input checked="" type="checkbox"/>	C. Single Source/Unique Vendor	<input type="checkbox"/>	I. Federal Agency Directed
<input type="checkbox"/>	D. Proprietary/Copyright/Patents	<input type="checkbox"/>	J. Willing and Qualified
<input type="checkbox"/>	E. Emergency	<input type="checkbox"/>	K. Client Choice

<input type="checkbox"/>	F. Higher Education Cooperative Project	<input type="checkbox"/>	L. Other Authorization
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Please respond to ALL of the questions in the following sections.

### PART III: SUPPLEMENTAL INFORMATION

1. Provide a more detailed description and explain the need for the goods, services or grant to supplement the response in Part I.

MRS is tasked with expediently responding to proposed and enacted federal and state tax law and regulatory changes, requests for advisory rulings, and taxpayer appeals, all of which require the ability to obtain and interpret newly enacted statutory language, breaking news, briefs, bulletins, white papers, legal documents, and other research materials, develop plans for implementation, and educate Maine taxpayers and tax professionals. Immediate access to this information allows MRS to quickly understand and report changes significantly affecting Maine tax revenues to the Governor and the Maine Legislature.

2. Provide a brief justification for the selected vendor to supplement the response in Part II. Reference the solicitation (RFP/RFA/RFQ) number if applicable.

The Checkpoint subscription provides expert commentary, analysis, opinions, special reports, and up-to-date federal and state tax law analysis, explanations, and insight to simplify complex tax topics that will assist MRS Staff with understanding the implications of changes in tax laws and policies. The subscription provides online daily coverage of breaking federal, state, and local tax news on tax issues essential for MRS staff required to perform up-to-date research, gather relevant information, and obtain professional guidance with regard to the various taxes administered by MRS.

3. Explain how the negotiated costs or rates are fair and reasonable; or how the funding was allocated to grantee.

MRS continually maintains contact with company representatives to negotiate all government discounts and signing incentives available.

4. Describe the plan for future competition for the goods or services.

MRS will annually maintain contact with company representative seeking all discounts available.

### PART IV: AMERICAN RESCUE PLAN ACT (ARPA) / MAINE JOBS & RECOVERY PLAN (MJRP)

Does this request utilize ARPA/MJRP funds?

- Yes, MJRP funds (023) – If Yes, please attach the approved Business Case(s).
- Yes, ARPA funds (025) or (026) – If Yes, please be aware of the requirements from awarding federal agencies.
- No – If No, proceed to Part V.

### PART V: CONFLICTS OF INTEREST (COI); CONTRACT WITH THE STATE

Maine law contains Conflict of Interest statutes directed to State Departments, State Officers, and Employees Generally under MRS [Title 5, §18](#) and [§18-A](#), in harmony with MRS [Title 17, §3104](#).

The requesting department's signatory affirms, understands, and acknowledges Maine's Conflict of Interest statutes and, in accordance with those statutes and to the best of their knowledge, has determined that no conflict of interest exists at the time of this contract, renewal, or amendment.

**PART VI: APPROVALS**

Governor/Department Commissioner or Designee

1. The signature below indicates approval of this procurement request.

Signature of requesting Department's Commissioner (or designee):			
Typed Name:	Elaine Clark Acting Commissioner	Date:	12-1-25

2. Additional signature required **ONLY if box E (Emergency) is selected in PART II**. The signature below indicates approval by the Department's Commissioner, or the designee specifically authorized to approve emergency procurement requests.

Signature of requesting Department's Commissioner (or designee):			
Typed Name:		Date:	

**\*\*OSPS Section Only\*\***

Signature of DAFS Procurement Official:	<small>DocuSigned by:</small>  <small>249502C7B71A49A...</small>		
Typed Name:	Thomas Paquette	Date:	1/12/2026