

## State of Maine Procurement Justification Form

This form must accompany all contract requests and sole source requisitions (RQS) over \$5,000 submitted to the Division of 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 Division of Procurement Services website (Forms page) for additional instructions.

### PART I: OVERVIEW

Department Office/Division/Program:		DAFS/Maine Revenue Services	
Department Contract Administrator or Grant Coordinator:		Alex Weber, General Counsel, Maine Revenue Services	
(If applicable) Department Reference #:			
Amount: (Contract/Amendment/Grant)	\$ 35,000	Advantage CT / RQS #:	
CONTRACT	Proposed Start Date:	6/1/2021	Proposed End Date: 8/31/2021
AMENDMENT	Original Start Date:		Effective Date:
	Previous End Date:		New End Date:
GRANT	Project Start Date:		Grant Start Date:
	Project End Date:		Grant End Date:
Vendor/Provider/Grantee Name, City, State:		KPMG, LLP 1801 K Street NW, Suite 1200 Washington, DC 20006	
Brief Description of Goods/Services/Grant:		International Tax Consulting Services	

### PART II: JUSTIFICATION FOR VENDOR SELECTION

Mark an "X" before the justification(s) that applies to this request. (Check all that apply.)

	A. Competitive Process		G. Grant
	B. Amendment		H. State Statute/Agency Directed
<b>X</b>	C. Single Source/Unique Vendor		I. Federal Agency Directed
	D. Proprietary/Copyright/Patents		J. Willing and Qualified
	E. Emergency		K. Client Choice
	F. University Cooperative Project		L. Other Authorization

### PART III: SUPPLEMENTAL INFORMATION

Please respond to ALL of the following:

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

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## PART III: SUPPLEMENTAL INFORMATION

On December 22, 2017, U.S. President, Donald Trump, signed into law the federal Tax Reform and Jobs Act ("Tax Reform Bill"). The Tax Reform Bill included the most substantial changes to federal tax law under the Internal Revenue Code since 1986, particularly as related to the international tax provisions. For instance, the Tax Reform Bill created new international tax provisions on what is called global intangible low-taxed income or "GILTI." The revenue impact of these federal tax changes to the State of Maine is substantial. Due to the ongoing nature of these GILTI provisions, Maine Revenue Services seeks to consult the international tax experts at KPMG to ensure that we continue to review these GILTI provisions correctly and ensure maximum revenue for the State of Maine.

**2. Provide a brief justification for the selected vendor to supplement the response in Part II.**

KPMG is a Big Four accounting firm who specializes on federal and state tax legislation. KPMG has specialized experience with international tax and has previously provided valuable international tax training to Maine Revenue Services back in 2018 to address the repatriation provisions of the Tax Reform Bill.

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

Based on KPMG's specialty practice and the comprehensive experience of the individuals at KPMG, the fees are consistent with other Big Four accounting firms. KPMG also has reduced their initial proposal to now arrive at \$35,000 maximum fees for this training which will be available to all members of Maine Revenue Services, as well as to the Assistant Attorneys General who represent Maine Revenue Services.

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

At this time, Maine Revenue Services does not anticipate a need for these goods or services in the future.

## PART IV: APPROVALS

<b>Signature of requesting Department's Commissioner (or designee):</b>	<i>By signing below, I signify that I approve of this procurement request.</i>		
<b>Printed Name:</b>	Jenny Boyden Associate Commissioner	<b>Date:</b>	05/07/2021
<b>Signature of DAFS Procurement Official:</b>	DocuSigned by: <i>Justin Franzose</i>		
<b>Printed Name:</b>	AEE9C7B3A8044E... Justin Franzose	<b>Date:</b>	5/10/2021