DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
OFFICE OF STATE PROCUREMENT SERVICES
STATE OF MAINE

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:	Department of Administrative Services/Maine Revenue Services (MRS)			
Department Contract Administrator or Grant Coordinator:	Maria French			
(If applicable) Department Reference #:				
Agency Department Code:	18F	Advantage CT / RQS #:		
Amount: (Contract/Amendment/Grant)	$ 29,280.00			
CONTRACT	Proposed/Original Start Date:	**10/1/2025**	Proposed/Most Recent End Date:	12/31/2025
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:	David Martines, CPA Yarmouth, ME			
Brief Description of Goods/Services/Grant:	Federal Individual Income Tax Training			

PART II: JUSTIFICATION FOR VENDOR SELECTION			
Check the box below for the justification(s) that applies to this request. (Check all that apply.)			
☐	A. Competitive Process	☐	G. Grant
☐	B. Amendment	☐	H. State Statute/Agency Directed
☒	C. Single Source/Unique Vendor	☐	I. Federal Agency Directed
☐	D. Proprietary/Copyright/Patents	☐	J. Willing and Qualified
☐	E. Emergency	☐	K. Client Choice
☐	F. Higher Education Cooperative Project	☐	L. Other Authorization

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 provides federal individual income tax training for staff. This training includes, but is not limited to, all federal individual tax forms and schedules, income additions, tax deductions, tax credits, and federal law changes. Information on the Maine individual income tax return is derived from the federal individual income tax return, making this training essential to the daily work performed by staff. Past trainings have been beneficial to the services MRS provides Maine taxpayers.

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.

Mr. Martines holds advanced degrees and certifications and is an accounting lecturer at the university level. He has conducted trainings with MRS over the past several years with much success. It has become increasingly difficult for MRS to find qualified individuals to commit to providing training for an extended length of time for its staff.

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

The pricing for eight, three-hour classes at a cost of $960 per student including all materials is reasonable and is less than a college course at a state university or community college.

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

MRS will continue to seek well qualified instructors to provide federal individual income tax training for staff.

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) – 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:	JEROME GERARD	Date:	9/24/25
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:	DocuSigned by: Justin Franzose AEED9C7B3A8044E		
Typed Name:	Justin Franzose	Date:	9/25/2025