



State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.nh.gov/revenue



John T. Beardmore
Commissioner

June 4, 2014

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

SOLE SOURCE

REQUESTED ACTION

100% General funds

Authorize the Department of Revenue Administration (DRA) to enter into a **sole source** contract with Revenue Solutions Incorporated (RSI), (Vendor Code, TBD), Pembroke, Massachusetts, in an amount not to exceed \$165,000. Funding is requested to create the data transmission gateway between the Internal Revenue Service (IRS) and the DRA as part of the implementation of a Modernized electronic-File (MeF) for tax practitioners associated with the Interest and Dividends tax. Effective upon Governor and Council approval through June 30, 2016.

In a transfer approved by the Fiscal Committee and Governor and Council, funds were transferred into the following account to be encumbered and expended over the life of the contract upon satisfactory delivery of contract deliverables. **100% General Funds.**

AUDIT DIVISION
01-84-84-840510-13010000-038-50178

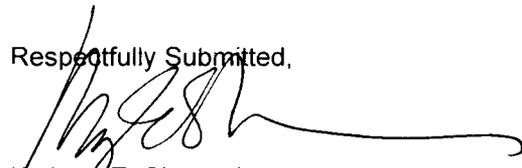
FY 2014
\$165,000

EXPLANATION

This request is **sole source** due to the fact that Revenue Solutions Incorporated (RSI) is well established in its field and its work has been previously utilized by other state revenue agencies, for objectives consistent with the DRA's Modernized electronic-File (MeF) project. Specifically, RSI has implemented data communication gateways for other state revenue agencies to allow for the proper transmission of tax data between the state revenue agency and the Internal Revenue Service. RSI has prior experience with the schemas required for the data transmission and the necessary technical knowledge of how to remove IRS data from the transmission prior to importing the data into the DRA's tax system, which is a necessary requirement of the DRA's MeF project.

RSI will provide its modular, high-performance MeF solution that is built on an open, scalable, .NET platform. It will deliver an electronic solution that is designed and built specifically for the DRA's MeF project with knowledge transfer to DoIT for future projects. This MeF solution is tailor-made to meet the DRA's current and future needs for its first MeF project.

Respectfully Submitted,


Kathryn E. Skouteris
Assistant Commissioner of Revenue Administration

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.



STATE OF NEW HAMPSHIRE
DEPARTMENT OF INFORMATION TECHNOLOGY

27 Hazen Dr., Concord, NH 03301
Fax: 603-271-1516 TDD Access: 1-800-735-2964
www.doit.nh.gov

Peter C. Hastings
Commissioner

June 3, 2014

John T. Beardmore
Commissioner
Department of Revenue Administration
109 Pleasant Street
Concord, NH 03301

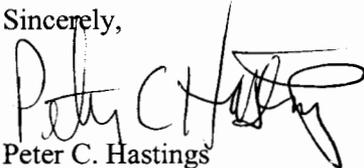
Dear Commissioner Beardmore,

This letter represents formal notification that the Department of Information Technology (DoIT) has approved your agency's request to enter into a contract with Revenue Solutions, Inc. ("RSI") of Pembroke, MA, as described below and referenced as DoIT No.2015-006.

Revenue Solutions shall provide the Department of Revenue Administration with software and services implementing a Modernized electronic Filing ("MeF") system, initially for Interest and Dividend Tax forms. The funding totals \$165,000 and the contract shall be effective upon Governor and Executive Council approval.

A copy of this letter should accompany the Department of Revenue Administration's submission to Governor and Executive Council for approval.

Sincerely,


Peter C. Hastings

PCH/ltn
2015-006

cc: Leslie Mason, DoIT
Roger Marchand, DRA

**STATE OF NEW HAMPSHIRE
Department of Revenue Administration Modernized eFile CONTRACT
CONTRACT 2015-006
AGREEMENT- PART 1**

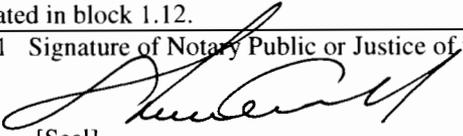
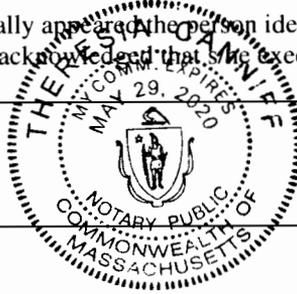
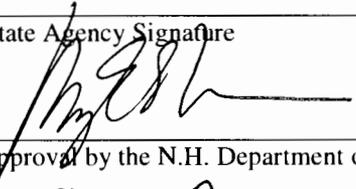
Subject: _____

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name NH Department of Revenue Administration		1.2 State Agency Address 109 Pleasant Street, P.O. Box 457 Concord, NH 03302-0457	
1.3 Contractor Name REVENUE SOLUTIONS, INC		1.4 Contractor Address 42 Winter Street, Pembroke, MA 02359	
1.5 Contractor Phone Number 781-826-1546	1.6 Account Number 01-84-84-841010-1301-038	1.7 Completion Date 6/30/2016	1.8 Price Limitation \$165,000
1.9 Contracting Officer for State Agency John Beardmore Commissioner		1.10 State Agency Telephone Number (603)230-5016	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Christopher L. Barlow, CFO	
1.13 Acknowledgement: State of <u>MASSACHUSETTS</u> , County of <u>PLYMOUTH</u> On <u>6/3/14</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace  [Seal]			
1.13.2 Name and Title of Notary or Justice of the Peace <u>THERESIA CANNIFF, NOTARY</u>			
1.14 State Agency Signature 		1.15 Name and Title of State Agency Signatory <u>Kathryn E. Skuteris, Asst. Commissioner</u>	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: <u>Sara Hurlingham</u> Director, On: <u>6/6/14</u>			
1.17 Approval by the Attorney General (Form, Substance and Execution) By: <u>Ardel Godli</u> On: <u>6/6/14</u>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT A which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement

those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of

termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer

identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

19. CONSTRUCTION OF AGREEMENT AND TERMS.

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.

STATE OF NEW HAMPSHIRE
Department of Revenue Administration Modernized eFile
CONTRACT 2015-006
CONTRACT AGREEMENT –PART 2

TERMS AND DEFINITIONS

The following general contracting terms and definitions apply except as specifically noted elsewhere in this document.

Acceptance	Notice from the State that a Deliverable has satisfied Acceptance Test or Review.
Acceptance Letter	An Acceptance Letter provides notice from the State that a Deliverable has satisfied Acceptance Tests or Review.
Acceptance Period	The timeframe during which the Acceptance Test is performed
Acceptance Test Plan	The Acceptance Test Plan provided by the Vendor and agreed to by the State that describes at a minimum, the specific Acceptance process, criteria, and Schedule for Deliverables.
Acceptance Test and Review	Tests performed to determine that no Defects exist in the application Software or the System
Access Control	Supports the management of permissions for logging onto a computer or network
Agreement	A contract duly executed and legally binding.
Appendix	Supplementary material that is collected and appended at the back of a document
Audit Trail Capture and Analysis	Supports the identification and monitoring of activities within an application or system
Best and Final Offer (BAFO)	For negotiated procurements, a Vendor's final offer following the conclusion of discussions.
CCP	Change Control Procedures
CR	Change Request
COTS	Commercial Off-The-Shelf Software
CM	Configuration Management
Certification	The Vendor's written declaration with full supporting and written Documentation (including without limitation test results as applicable) that the Vendor has completed development of the Deliverable and certified its readiness for applicable Acceptance Testing or Review.
Change Control	Formal process for initiating changes to the proposed solution or process once development has begun.
Change Order	Formal documentation prepared for a proposed change in the Specifications.
Completion Date	End date for the Contract
Confidential Information	Information required to be kept Confidential from unauthorized disclosure <i>under the Contract</i>
Contract	This Agreement (or "Contract Agreement") between the State of New Hampshire and a Vendor, which creates binding obligations for each party to perform as specified in the Contract Documents.
Contract Conclusion	Refers to the conclusion of the Contract, for any reason, including but not limited to, the successful Contract completion, termination for convenience, or termination for default.

STATE OF NEW HAMPSHIRE
Department of Revenue Administration Modernized eFile
CONTRACT 2015-006
CONTRACT AGREEMENT –PART 2

Contract Documents	Documents that comprise this Contract (See Contract Agreement, Section 1.1)
Contract Managers	The persons identified by the State and the Vendor who shall be responsible for all contractual authorization and administration of the Contract. These responsibilities shall include but not be limited to processing Contract Documentation, obtaining executive approvals, tracking costs and payments, and representing the parties in all Contract administrative activities. (See Section 3: <i>Contract Management</i>)
Contracted Vendor/Vendor	The Vendor whose proposal or quote was awarded the Contract with the State and who is responsible for the Services and Deliverables of the Contract.
Conversion Test	A test to ensure that a Data conversion process correctly takes Data from a legacy system and successfully converts it to a form that can be used by the new System.
COTS	Commercial off the Shelf
Cure Period	The thirty (30) day period following written notification of a default within which a contracted vendor must cure the default identified.
Custom Code	Code developed by the Vendor specifically for this project for the State of New Hampshire
Custom Software	Software developed by the Vendor specifically for this project for the State of New Hampshire
Data	State's records, files, forms, Data and other documents or information, in either electronic or paper form, that will be used /converted by the Vendor during the Contract Term
DBA	Database Administrator
Deficiencies/Defects	<p>A failure, deficiency or defect in a Deliverable resulting in a Deliverable, the Software, or the System, not conforming to its Specifications.</p> <p>Class A Deficiency – <i>Software</i> - Critical, does not allow System to operate, no work around, demands immediate action; <i>Written Documentation</i> - missing significant portions of information or unintelligible to State; <i>Non Software</i> - Services were inadequate and require re-performance of the Service.</p> <p>Class B Deficiency – <i>Software</i> - important, does not stop operation and/or there is a work around and user can perform tasks; <i>Written Documentation</i> - portions of information are missing but not enough to make the document unintelligible; <i>Non Software</i> - Services were deficient, require reworking, but do not require re-performance of the Service.</p> <p>Class C Deficiency – <i>Software</i> - minimal, cosmetic in nature, minimal effect on System, low priority and/or user can use System;</p>

STATE OF NEW HAMPSHIRE
Department of Revenue Administration Modernized eFile
CONTRACT 2015-006
CONTRACT AGREEMENT -PART 2

	<i>Written Documentation</i> - minimal changes required and of minor editing nature; <i>Non Software</i> - Services require only minor reworking and do not require re-performance of the Service.
Deliverable	A Deliverable is any Written, Software, or Non-Software Deliverable (letter, report, manual, book, other), provided by the Vendor to the State or under the terms of a Contract requirement.
Department	An agency of the State
Department of Information Technology (DoIT)	The Department of Information Technology established under RSA 21-R by the Legislature effective September 5, 2008.
Documentation	All information that describes the installation, operation, and use of the Software, either in printed or electronic format.
Digital Signature	Guarantees the unaltered state of a file
Effective Date	The Contract and all obligations of the parties hereunder shall become effective on the date the Governor and the Executive Council of the State of New Hampshire approves the Contract
Encryption	Supports the encoding of data for security purposes
Enhancements	Updates, additions, modifications to, and new releases for the Software, and all changes to the Documentation as a result of Enhancements, including, but not limited to, Enhancements produced by Change Orders
Firm Fixed Price Contract	A Firm-Fixed-Price Contract provides a price that is not subject to increase, i.e., adjustment on the basis of the Vendor's cost experience in performing the Contract
FTI	Federal Tax Information
Fully Loaded	Rates are inclusive of all allowable expenses, including, but not limited to: meals, hotel/housing, airfare, car rentals, car mileage, and out of pocket expenses
GAAP	Generally Accepted Accounting Principles
Governor and Executive Council	The New Hampshire Governor and Executive Council.
Harvest	Software to archive and/or control versions of software
Identification and Authentication	Supports obtaining information about those parties attempting to log on to a system or application for security purposes and the validation of those users
Implementation	The process for making the System fully operational for processing the Data.
Implementation Plan	Sets forth the transition from development of the System to full operation, and includes without limitation, training, business and technical procedures.
Information Technology (IT)	Refers to the tools and processes used for the gathering, storing, manipulating, transmitting, sharing, and sensing of information including, but not limited to, Data processing, computing, information systems, telecommunications, and various audio and

STATE OF NEW HAMPSHIRE
Department of Revenue Administration Modernized eFile
CONTRACT 2015-006
CONTRACT AGREEMENT –PART 2

	video technologies.
Input Validation	Ensure the application is protected from buffer overflow, cross-site scripting, SQL injection, and canonicalization
Intrusion Detection	Supports the detection of illegal entrance into a computer system
Invoking Party	In a dispute, the party believing itself aggrieved
Key Project Staff	Personnel identified by the State and by Vendor as essential to work on the Project.
Licensee	The State of New Hampshire
MeF	Modernization eFile
Non Exclusive Contract	A contract executed by the State that does not restrict the State from seeking alternative sources for the Deliverables or Services provided under the Contract.
Non-Software Deliverables	Deliverables that are not Software Deliverables or Written Deliverables, e.g., meetings, help support, services, other
Normal Business Hours	Normal Business Hours – 8:00 a.m. to 5:00 p.m. EST, Monday through Friday excluding State of New Hampshire holidays. State holidays are: New Year’s Day, Martin Luther King Day, President’s Day, Memorial Day, July 4 th , Labor Day, Veterans Day, Thanksgiving Day, the day after Thanksgiving Day, and Christmas Day. Specific dates will be provided
Notice to Proceed (NTP)	The State Contract Manager’s written direction to the Vendor to begin work on the Contract on a given date and time
Open Data Formats	A data format based on an underlying Open Standard.
Open Source Software	Software that guarantees the user unrestricted use of the Software as defined in RSA 21-R:10 and RSA 21-R:11.
Open Standards	Specifications for the encoding and transfer of computer data that is defined in RSA 21-R:10 and RSA 21-R:13.
Operating System	System is fully functional, all Data has been loaded into the System, is available for use by the State in its daily operations.
Operational	Operational means that the System is operating and fully functional, all Data has been loaded; the System is available for use by the State in its daily operations, and the State has issued an Acceptance Letter.
Order of Precedence	The order in which Contract/Documents control in the event of a conflict or ambiguity. A term or condition in a document controls over a conflicting or ambiguous term or condition in a document that is lower in the Order of Precedence
Project	The planned undertaking regarding the entire subject matter of an RFP and/or Contract and the activities of the parties related hereto.
Project Team	The group of State employees and contracted Vendor’s personnel responsible for managing the processes and mechanisms required such that the Services are procured in accordance with the Work Plan on time, on budget and to the required specifications and quality

STATE OF NEW HAMPSHIRE
Department of Revenue Administration Modernized eFile
CONTRACT 2015-006
CONTRACT AGREEMENT –PART 2

Project Management Plan	A document that describes the processes and methodology to be employed by the Vendor to ensure a successful Project.
Project Managers	The persons identified who shall function as the State's and the Vendor's representative with regard to Review and Acceptance of Contract Deliverables, invoice sign off, and review and approval of Change Requests (CR) utilizing the Change Control Procedures (CCP)
Project Staff	State personnel assigned to work with the Vendor on the Project
Proposal	The submission from a Vendor in response to the Request for a Proposal or Statement of Work
Regression Test Plan	A plan integrated into the Work Plan used to ascertain whether fixes to Defects have caused errors elsewhere in the application/process.
Review	The process of reviewing Deliverables for Acceptance
Review Period	The period set for review of a Deliverable. If none is specified then the Review Period is five (5) business days.
RFP (Request for Proposal)	A Request For Proposal solicits Proposals to satisfy State functional requirements by supplying data processing product and/or Service resources according to specific terms and conditions
Role/Privilege Management	Supports the granting of abilities to users or groups of users of a computer, application or network
SaaS- Software as a Service	Occurs where the COTS application is hosted but the State does not own the license or the code. The vendor allows the use of the software as a part of their service.
Schedule	The dates described in the Work Plan for deadlines for performance of Services and other Project events and activities under the Contract
Service Level Agreement (SLA)	A signed agreement between the Vendor and the State specifying the level of Service that is expected of, and provided by, the Vendor during the term of the Contract.
Services	The work or labor to be performed by the Vendor on the Project as described in the Contract.
Software	All custom Software and COTS Software provided by the Vendor under the Contract
Software Deliverables	COTS Software and Enhancements
Software License	Licenses provided to the State under this Contract
Solution	The Solution consists of the total Solution, which includes, without limitation, Software and Services, addressing the requirements and terms of the Specifications. The off-the-shelf Software and configured Software customized for the State provided by the Vendor in response to requirements.
Specifications	The written Specifications that set forth the requirements which may include, without limitation, the Proposal, the Contract, any performance standards, Documentation, applicable State and federal policies, laws and regulations, State technical standards, subsequent State-approved Deliverables, and other Specifications

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	and requirements described in the Contract Documents. The Specifications are, by this reference, made a part of the Contract as though completely set forth herein.
State	STATE is defined as: State of New Hampshire Department of Revenue Administration 109 Pleasant Street, P.O. Box 457 Concord, NH 03302-0457
Statement of Work (SOW)	A Statement of Work clearly defines the basic requirements and objectives of a Project. The Statement of Work also defines a high level view of the architecture, performance and design requirements, the roles and responsibilities of the State and the Vendor. The Contract Agreement SOW defines the results that the Vendor remains responsible and accountable for achieving.
State's Confidential Records	State's information regardless of its form that is not subject to public disclosure under applicable state and federal laws and regulations, including but not limited to RSA Chapter 91-A
State Data	Any information contained within State systems in electronic or paper format.
State Fiscal Year (SFY)	The New Hampshire State Fiscal Year extends from July 1 st through June 30 th of the following calendar year
State Project Leader	State's representative with regard to Project oversight
State's Project Manager (PM)	State's representative with regard to Project management and technical matters. Agency Project Managers are responsible for review and Acceptance of specific Contract Deliverables, invoice sign off, and Review and approval of a Change Proposal (CP).
Subcontractor	A person, partnership, or company not in the employment of, or owned by, the Vendor, which is performing Services under this Contract under a separate Contract with or on behalf of the Vendor
System	All Software, specified hardware, and interfaces and extensions, integrated and functioning together in accordance with the Specifications.
TBD	To Be Determined
Technical Authorization	Direction to a Vendor, which fills in details, clarifies, interprets, or specifies technical requirements. It must be: (1) consistent with Statement of Work within statement of Services; (2) not constitute a new assignment; and (3) not change the terms, documents of specifications of the Contract Agreement
Test Plan	A plan, integrated in the Work Plan, to verify the code (new or changed) works to fulfill the requirements of the Project. It may consist of a timeline, a series of tests and test data, test scripts and reports for the test results as well as a tracking mechanism.
Term	Period of the Contract from the Effective Date through termination.
TIGERS	Tax Implementation Group for E-Commerce Requirements

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	Standardization
Transition Services	Services and support provided when Vendor is supporting System changes.
UAT	User Acceptance Test
Unit Test	Developers create their own test data and test scenarios to verify the code they have created or changed functions properly as defined.
User Acceptance Testing	Tests done by knowledgeable business users who are familiar with the scope of the Project. They create/develop test cases to confirm the System was developed according to specific user requirements. The test cases and scripts/scenarios should be mapped to business requirements outlined in the user requirements documents.
User Management	Supports the administration of computer, application and network accounts within an organization
Vendor/ Contracted Vendor	The Vendor whose proposal or quote was awarded the Contract with the State and who is responsible for the Services and Deliverables of the Contract.
Verification	Supports the confirmation of authority to enter a computer system, application or network
Walk Through	A step-by-step review of a Specification, usability features or design before it is handed off to the technical team for development
Warranty Period	A period of coverage during which Vendor is responsible for providing a guarantee for products and Services delivered as defined in the Contract.
Warranty Releases	Code releases that are done during the Warranty Period.
Warranty Services	The Services to be provided by the Vendor during the Warranty Period.
Work Hours	Vendor personnel shall work normal business hours between 8:00 am and 5:00 pm, eight (8) hour days, forty (40) hour weeks, excluding State of New Hampshire holidays. Changes to this schedule may be made upon agreement with the State Project Manager.
Work Plan	The overall plan of activities for the Project created in accordance with the Contract. The plan and delineation of tasks, activities and events to be performed and Deliverables to be produced under the Project as specified in Contract Document Part 3, Exhibit I: Work Plan. The Work Plan shall include a detailed description of the Schedule, tasks/activities, Deliverables, critical events, task dependencies, and the resources that would lead and/or participate on each task.
Written Deliverables	Non-Software written deliverable Documentation (letter, report, manual, book, other) provided by the Vendor either in paper or electronic format.

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INTRODUCTION

This Contract is by and between the State of New Hampshire, acting through Department of Revenue Administration (“State”), and Revenue Solutions, Inc (“RSI” or “Vendor”) a Commonwealth of Massachusetts Corporation, having its principal place of business at 42 Winter Street, Pembroke, MA 02359.

This project is to implement eFile methodologies for the processing of Non-Payment Interest and Dividends (“I&D”) Tax Returns (DP-10 and DP-2210/DP2220) for all entity types. This approach will utilize the IRS FedState Modernization eFile (“MeF”) initiative and work with the National Association of Computerized Tax Processor (“NACTP”) vendors (ie. CCH/TurboTAX etc.) along with the New Hampshire CPA’s, to implement the FedState MeF eFiling for New Hampshire I&D taxpayers.

RECITALS

WHEREAS, the State desires to have RSI provide a Commercial-off-the-shelf Software System, and associated Services for Department of Revenue Administration (“DRA”); and

WHEREAS, RSI wishes to provide a Commercial-off-the-Shelf Software System and associated Services for the State.

NOW, THEREFORE, the parties hereby agree as follows:

1. CONTRACT DOCUMENTS

1.1 Contract Documents

This Contract is comprised of the following documents (“Contract Documents”):

- A. Part 1 – State Terms and Conditions contained in the Form P-37
- B. Part 2 – The Contract Agreement
- C. Part 3 – Consolidated Exhibits
 - Exhibit A- Contract Deliverables
 - Exhibit B- Price and Payment Schedule
 - Exhibit C- Special Provisions
 - Exhibit D- Administrative Services
 - Exhibit E- Implementation Services
 - Exhibit E-1- Security and Infrastructure
 - Exhibit F- Testing Services
 - Exhibit G- Maintenance and Support Services
 - Exhibit H- Project Requirements (Vendor’s Response Checklist)
 - Exhibit I- Work Plan
 - Exhibit J- Software License and Related Terms
 - Exhibit K- Warranty and Warranty Services
 - Exhibit L- Training Services
 - Exhibit M- Not Used

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Exhibit N- Certificates
Attachment 1 – Statement of Work
Attachment 2 – Modernized eFile System License Agreement
Attachment 3 – Modernized eFile System Licensed Software Maintenance and Support Agreement

1.2 Order of Precedence

In the event of conflict or ambiguity among any of the text of the Contract Documents, the following Order of Precedence shall govern:

- a. *The State of New Hampshire Terms and Conditions*, Form P-37-Contract Agreement Part 1;
- b. State of New Hampshire, Department of Revenue Administration Contract 2015-006, Parts 2 and 3;
- c. Revenue Solutions’ Statement of Work, Modernized eFile System License Agreement, and Modernized eFile System Licensed Maintenance and Support Agreement incorporated as Attachments 1, 2, and 3, respectively.

1.3 Contract Term

The Contract and all obligations of the parties hereunder shall become effective after full execution by the parties, and the receipt of required governmental approvals, including, but not limited to, Governor and Executive Council of the State of New Hampshire approval (“Effective Date”).

The Contract shall begin on the Effective Date and extend through June 30, 2016. The Term may be extended up to 5 years, (“Extended Term”) at the sole option of the State, subject to the parties’ prior written agreement on applicable fees for each extended term, up to but not beyond February 28, 2024.

RSI shall commence work upon issuance of a Notice to Proceed by the State.

The State does not require RSI to commence work prior to the Effective Date; however, if RSI commences work prior to the Effective Date and issuance of a Notice to Proceed, such work shall be performed at the sole risk of RSI. In the event that the Contract does not become effective, the State shall be under no obligation to pay RSI for any costs incurred or Services performed.

Time is of the essence in the performance of RSI’s obligations under the Contract.

2. COMPENSATION

2.1 Contract Price

The Contract price, method of payment, and terms of payment are identified and more particularly described in Contract Exhibit B: *Price and Payment Schedule*.

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2.2 Non-Exclusive, FIRM FIXED PRICE Contract

This is a Non-Exclusive, Firm Fixed Price (FFP) Contract with price and term limitations as set forth in the Contract.

The State reserves the right, at its discretion, to retain other contractors to provide any of the Services or Deliverables identified under this procurement or make an award by item, part or portion of an item, group of items, or total Proposal. RSI shall not be responsible for any delay, act, or omission of such other contractors, except that RSI shall be responsible for any delay, act, or omission of the other contractors if such delay, act, or omission is caused by or due to the fault of RSI.

3. CONTRACT MANAGEMENT

The Project will require the coordinated efforts of a Project Team consisting of both RSI and State personnel. RSI shall provide all necessary resources to perform its obligations under the Contract. RSI shall be responsible for managing the Project to its successful completion.

3.1 The Vendor's Contract Manager

RSI shall assign a Contract Manager who shall be responsible for all Contract authorization and administration. RSI's Contract Manager is:

Revenue Solutions, Inc.
42 Winter Street
Pembroke, MA 02359
Attn: Mr. Chris Barlow
Fax: 781-826-1324
E-mail: CBarlow@RSImail.com

3.2 The Vendor's Project Manager

3.2.1 Contract Project Manager

RSI shall assign a Project Manager who meets the requirements of the Contract. RSI's selection of the Project Manager shall be subject to the prior written approval of the State. The State's approval process may include, without limitation, at the State's discretion, review of the proposed RSI Project Manager's resume, qualifications, references, and background checks, and an interview. The State may require removal or reassignment of RSI's Project Manager who, in the sole judgment of the State, is found unacceptable or is not performing to the State's satisfaction.

3.2.2 RSI Project Manager must be qualified to perform the obligations required of the position under the Contract, shall have full authority to make binding decisions under the Contract, and shall function as RSI's representative for all administrative and management matters. RSI's Project Manager shall perform the duties required under the Contract, including, but not limited to, those set forth in Contract Exhibit I, Section 2. RSI's Project Manager must be available to promptly respond during Normal Business Hours within two (2) hours to inquiries from the State, and be at the site as needed. RSI's Project Manager must work diligently and use his/ her best efforts on the Project.

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- 3.2.3** RSI shall not change its assignment of the RSI Project Manager without providing the State written justification and obtaining the prior written approval of the State. State approvals for replacement of RSI's Project Manager shall not be unreasonably withheld. The replacement Project Manager shall have comparable or greater skills than the RSI Project Manager being replaced; meet the requirements of the Contract; and be subject to reference and background checks described above in Contract Agreement Part 2, Section 3.2.1: *Contract Project Manager*, and in Contract Agreement Part 2, Section 3.6: *Reference and Background Checks*, below. RSI shall assign a replacement RSI Project Manager within ten (10) business days of the departure of the prior RSI Project Manager, and RSI shall continue during the ten (10) business day period to provide competent Project management Services through the assignment of a qualified interim RSI Project Manager.
- 3.2.4** Notwithstanding any other provision of the Contract, the State shall have the option, at its discretion, to terminate the Contract, declare RSI in default and pursue its remedies at law and in equity, if RSI fails to assign a RSI Project Manager meeting the requirements and terms of the Contract.
- 3.2.5** The RSI Project Manager is:
Revenue Solutions, Inc.
42 Winter Street
Pembroke, MA 02359
Attn: *Jonathan Slusarz*
Email: *JSlusarz@RSImail.com*
Tel: 781-826-1546
Fax: 781-826-1324

3.3 RSI Key Project Staff

- 3.3.1** RSI shall assign Key Project Staff who meet the requirements of the Contract, and can implement the Software Solution meeting the requirements of the Contract. The State may conduct reference and background checks on RSI Key Project Staff. The State reserves the right to require removal or reassignment of RSI's Key Project Staff who are found unacceptable to the State. Any background checks shall be performed in accordance with the Contract Agreement Section 3.6: *Background Checks*.
- 3.3.2** RSI shall not change any RSI Key Project Staff commitments without providing the State written justification and obtaining the prior written approval of the State. State approvals for replacement of RSI Key Project Staff will not be unreasonably withheld. The replacement RSI Key Project Staff shall have comparable or greater skills than RSI Key Project Staff being replaced; meet the requirements of the Contract, and be subject to reference and background checks described in Contract Agreement-Part 2, Section 3.6: *Reference and Background Checks*,

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3.3.3 Notwithstanding any other provision of the Contract to the contrary, the State shall have the option to terminate the Contract, declare RSI in default and to pursue its remedies at law and in equity, if RSI fails to assign Key Project Staff meeting the requirements and terms of the Contract or if it is dissatisfied with RSI's replacement Project staff.

3.4 State Contract Manager

The State shall assign a Contract Manager who shall function as the State's representative with regard to Contract administration. The State Contract Manager is:

Kathryn E. Skouteris, Esq.
Assistant Commissioner
NH Department of Revenue Administration
109 Pleasant Street, P.O. Box 457
Concord, NH 03302-0457
Tel (603) 230-5006
kathryn.skouteris@rev.state.nh.us

3.5 State Project Manager

The State shall assign a Project Manager. The State Project Manager's duties shall include the following:

- a. Leading the Project;
- b. Engaging and managing all RSI's deliverables and services;
- c. Managing significant issues and risks;
- d. Reviewing and accepting Contract Deliverables;
- e. Invoice sign-offs;
- f. Review and approval of change proposals; and
- g. Managing stakeholders' concerns.

The State Project Manager is:

Roger L. Marchand
Project Manager
NH Department of Revenue Administration
109 Pleasant Street, P.O. Box 457
Concord, NH 03302-0457
Tel (603)-230-5074
email: roger.marchand@dra.nh.gov

3.6 Reference and Background Checks

The State may, at its sole expense, conduct reference and background screening of the RSI Project Manager and RSI Key Project Staff. The State shall maintain the confidentiality of background screening results in accordance with the Contract Agreement, Part 2-Section 11: *Use of State's Information, Confidentiality*.

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4. DELIVERABLES

4.1 Vendor Responsibilities

RSI shall be solely responsible for meeting all RSI requirements, and terms and conditions specified in this Contract, regardless of whether or not a Subcontractor is used.

RSI may subcontract Services subject to the provisions of the Contract, including but not limited to, the terms and conditions in Section 15: *Assignment, Delegation and Subcontracts* herein and the *Contract Agreement Part 1: State of New Hampshire Terms and Conditions-P-37*. RSI must submit all information and documentation relating to the Subcontractor, including terms and conditions consistent with this Contract. The State will consider RSI to be wholly responsible for the performance of the Contract and the sole point of contact with regard to all contractual matters, including payment of any and all charges resulting from the Contract.

4.2 Deliverables and Services

RSI shall provide the State with the Deliverables and Services in accordance with the time frames in Exhibit I: *Work Plan* for this Contract, and as more particularly described in Contract Exhibit A: *Contract Deliverables*.

Upon its submission of a Deliverable or Service, RSI represents that it has performed its obligations under the Contract associated with the Deliverable or Service.

4.3 Non-Software and Written Deliverables Review and Acceptance

After receiving written Certification from RSI that a Non-Software or Written Deliverable is final, complete, and ready for Review, the State will Review the Deliverable to determine whether it meets the Requirements outlined in Contract Exhibit A: *Contract Deliverables*. The State will notify RSI in writing of its Acceptance or rejection of the Deliverable within five (5) business days of the State's receipt of RSI's written Certification. If the State rejects the Deliverable, the State shall notify RSI of the nature and class of the Deficiency and RSI shall correct the Deficiency within the period identified in Exhibit I: *Work Plan*. If no period for RSI's correction of the Deliverable is identified, RSI shall correct the Deficiency in the Deliverable within five (5) business days. Upon receipt of the corrected Deliverable, the State shall have five (5) business days to review the Deliverable and notify RSI of its Acceptance or rejection thereof, with the option to extend the Review Period up to five (5) additional business days. If RSI fails to correct the Deficiency within the allotted period of time, the State may, at its option, continue reviewing the Deliverable and require RSI to continue until the Deficiency is corrected, or immediately terminate the Contract, declare RSI in default, and pursue its remedies at law and in equity.

4.4 System/Software Testing and Acceptance

System/Software Testing and Acceptance shall be performed as set forth in the Test Plan and more particularly described in Exhibit F: *Testing Services*.

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4.5 Security

The State must ensure that appropriate levels of security are implemented and maintained in order to protect the integrity and reliability of its information technology resources, information, and services. State resources, information, and services must be available on an ongoing basis, with the appropriate infrastructure and security controls to ensure business continuity and safeguard State networks, Systems and Data.

IT Security involves all functions pertaining to the securing of State Data and Systems through the creation and definition of security policies, procedures and controls covering such areas as identification, authentication and non-repudiation.

All components of the Software shall be reviewed and tested to ensure they protect the State's hardware and software and its related Data assets. See *Contract Agreement –Part 3 – Exhibit F: Testing* for detailed information on requirements for Security testing.

5. SOFTWARE

5.1 COTS Software and Documentation

RSI shall provide the State with Software Licenses and Documentation set forth in the Contract, and particularly described in Exhibit J: *Software License and Related Terms*.

5.2 COTS Software Support and Maintenance

RSI shall provide the State with Software support and Maintenance Services set forth in the Contract, and particularly described in Exhibit J: *Software License and Related Terms*.

5.3 Restrictions

Except as otherwise permitted under the Contract, the State agrees not to:

- a. Remove or modify any program markings or any notice of RSI's proprietary rights;
- b. Make the programs or materials available in any manner to any third party for use in the third party's business operations, except as permitted herein; or
- c. Cause or permit reverse engineering, disassembly or recompilation of the programs.

5.4 Title

RSI must hold the right to allow the State to use the Software or hold all title, right, and interest in the Software and its associated Documentation

6. WARRANTY

RSI shall provide the Warranty and Warranty Services set forth in the Contract, and particularly described in Exhibit K: *Warranty and Warranty Services*.

7. SERVICES

RSI shall provide the Services required pursuant to the Contract Documents. All Services shall meet, and be performed, in accordance with the Specifications.

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7.1 Administrative Services

RSI shall provide the State with the administrative Services set forth in the Contract, and particularly described in Exhibit D: *Administrative Services*.

7.2 Implementation Services

RSI shall provide the State with the Implementation Services set forth in the Contract, and particularly described in Exhibit E: *Implementation Services*.

7.3 Testing Services

RSI shall perform testing Services for the State set forth in the Contract, and particularly described in Exhibit F: *Testing Services*.

7.4 Training Services

RSI shall provide the State with training Services set forth in the Contract, and particularly described in Exhibit L: *Training Services*.

7.5 Maintenance and Support Services

RSI shall provide the State with Maintenance and support Services for the Software set forth in the Contract, and particularly described in Exhibit G: *System Maintenance and Support*.

8. WORK PLAN DELIVERABLE

RSI shall provide the State with a Work Plan that shall include, without limitation, a detailed description of the Schedule, tasks, Deliverables, major milestones, task dependencies, and payment Schedule (“Work Plan”).

The initial Work Plan shall be a separate Deliverable and is set forth in Contract Exhibit I: *Work Plan*. RSI shall update the Work Plan as necessary, but no less than every two weeks, to accurately reflect the status of the Project, including without limitation, the Schedule, tasks, Deliverables, major milestones, task dependencies, and payment Schedule. Any such updates to the Work Plan must be approved by the State, in writing, prior to final incorporation into Contract Exhibit I: *Work Plan*. The updated Contract Exhibit I: *Work Plan*, as approved by the State, is incorporated herein by reference.

Unless otherwise agreed in writing by the State, changes to the Contract Exhibit I: *Work Plan* shall not relieve RSI from liability to the State for damages resulting from RSI’s failure to perform its obligations under the Contract, including, without limitation, performance in accordance with the Schedule.

In the event of any delay in the Schedule, RSI must immediately notify the State in writing, identifying the nature of the delay, i.e., specific actions or inactions of RSI or the State causing the problem; its estimated duration period to reconciliation; specific actions that need to be taken to correct the problem; and the expected Schedule impact on the Project.

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In the event additional time is required by RSI to correct Deficiencies, the Schedule shall not change unless previously agreed in writing by the State, except that the Schedule shall automatically extend on a day-to-day basis to the extent that the delay does not result from RSI's failure to fulfill its obligations under the Contract. To the extent that the State's execution of its major tasks takes longer than described in the Work Plan, the Schedule shall automatically extend on a day-to-day basis.

Notwithstanding anything to the contrary, the State shall have the option to terminate the Contract for default, at its discretion, if it is dissatisfied with the RSI's Work Plan or elements within the Work Plan.

9. CHANGE ORDERS

The State may make changes or revisions at any time by written Change Order. The State originated changes or revisions shall be approved by the Department of Information Technology. Within five (5) business days of RSI's receipt of a Change Order, RSI shall advise the State, in detail, of any impact on cost (e.g., increase or decrease), the Schedule, or the Work Plan.

RSI may request a change within the scope of the Contract by written Change Order, identifying any impact on cost, the Schedule, or the Work Plan. The State shall attempt to respond to RSI's requested Change Order within five (5) business days. The State Agency, as well as the Department of Information Technology, must approve all Change Orders in writing. The State shall be deemed to have rejected the Change Order if the parties are unable to reach an agreement in writing.

All Change Order requests from RSI to the State, and the State's acceptance of RSI's estimate for a State requested change, will be acknowledged and responded to, either acceptance or rejection, in writing. If accepted, the Change Order(s) shall be subject to the Contract amendment process, as determined to apply by the State.

10. INTELLECTUAL PROPERTY

Title and rights to pre-existing COTS Software, including derivative works and any COTS Software modifications developed in connection with the performance of obligations under the Contract, shall remain with the COTS Software owner. The State shall have the right to use the COTS Software as defined in the software license agreements.

As for Custom Software, upon successful completion and/or termination of the Implementation of the Project, the State shall own and hold all, title, and rights in any Custom Software developed under the Contract and for which RSI has been paid by the State.

In no event shall RSI be precluded from developing for itself, or for others, materials that are competitive with, or similar to Custom Software, modifications developed in connection with performance of obligations under the Contract. In addition, RSI shall be free to use its general knowledge, skills, experience, and any other ideas, concepts, know-how, and techniques that are acquired or used in the course of its performance under this agreement.

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10.1 State's Data

All rights, title and interest in State Data shall remain with the State.

10.2 Vendor's Materials

Subject to the provisions of this Contract, RSI may develop for itself, or for others, materials that are competitive with, or similar to, the Deliverables. In accordance with the confidentiality provision of this Contract and state and federal law, RSI shall not distribute any products containing or disclose any State Confidential Information. RSI shall be free to use its general knowledge, skills and experience, and any ideas, concepts, know-how, and techniques that are acquired or used in the course of its performance under this Contract, provided that such is not obtained as the result of the deliberate memorization of the State Confidential Information by RSI employees or third party consultants engaged by RSI.

Without limiting the foregoing, the parties agree that the general knowledge referred to herein cannot include information or records not subject to public disclosure under New Hampshire RSA Chapter 91-A and RSA 21-J:14, which includes but is not limited to the following: records of grand juries and petit juries; records of parole and pardon boards; personal school records of pupils; records pertaining to internal personnel practices, financial information, test questions, scoring keys and other examination data use to administer a licensing examination, examination for employment, or academic examination and personnel, medical, welfare, library use, video tape sale or rental, and other files containing personally identifiable information that is private in nature.

10.3 State Website Copyright

WWW Copyright and Intellectual Property Rights

All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State. The State shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or information shall, where applicable, display the State's copyright.

10.4 Custom Software Source Code

RSI shall provide the State with a copy of the source code for the Custom Software, which shall be subject to the License rights. The State shall receive a worldwide, perpetual, irrevocable, non-exclusive paid-up right and license to use, copy, modify and prepare derivative works of any custom developed software.

10.5 Survival

This Contract Agreement Section 10: *Intellectual Property* shall survive the termination of the Contract.

11. USE OF STATE'S INFORMATION, CONFIDENTIALITY

11.1 Use of State's Information

In performing its obligations under the Contract, RSI may gain access to information of the State, including State Confidential Information. "State Confidential Information" shall include,

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but not be limited to, information exempted from public disclosure under New Hampshire RSA Chapter 91-A: *Access to Public Records and Meetings* (see e.g. RSA Chapter 91-A: 5 *Exemptions*) and RSA 21-J:14: *Confidentiality of Department Records*. RSI shall not use the State Confidential Information developed or obtained during the performance of, or acquired, or developed by reason of the Contract, except as directly connected to and necessary for RSI's performance under the Contract.

11.2 State Confidential Information

RSI shall maintain the confidentiality of and protect from unauthorized use, disclosure, publication, and reproduction (collectively "release"), all State Confidential Information that becomes available to RSI in connection with its performance under the Contract, regardless of its form.

Subject to applicable federal or State laws and regulations, Confidential Information shall not include information which: (i) shall have otherwise become publicly available other than as a result of disclosure by the receiving party in breach hereof; (ii) was disclosed to the receiving party on a non-confidential basis from a source other than the disclosing party, which the receiving party believes is not prohibited from disclosing such information as a result of an obligation in favor of the disclosing party; (iii) is developed by the receiving party independently of, or was known by the receiving party prior to, any disclosure of such information made by the disclosing party; or (iv) is disclosed with the written consent of the disclosing party. A receiving party also may disclose Confidential Information to the extent required by an order of a court of competent jurisdiction.

Any disclosure of the State Confidential Information shall require the prior written approval of the State. RSI shall immediately notify the State if any request, subpoena or other legal process is served upon RSI regarding the State Confidential Information, and RSI shall cooperate with the State in any effort the State undertakes to contest the request, subpoena or other legal process, at no additional cost to the State.

In the event of the unauthorized release of State Confidential Information, RSI shall immediately notify the State, and the State may immediately be entitled to pursue any remedy at law and in equity, including, but not limited to, injunctive relief.

11.3 Vendor Confidential Information

Insofar as RSI seeks to maintain the confidentiality of its confidential or proprietary information, RSI must clearly identify in writing all information it claims to be confidential or proprietary. Notwithstanding the foregoing, the State acknowledges that RSI considers the Software and Documentation to be Confidential Information. RSI acknowledges that the State is subject to State and federal laws governing disclosure of information including, but not limited to, RSA Chapter 91-A. The State shall maintain the confidentiality of the identified Confidential Information insofar as it is consistent with applicable State and federal laws or regulations, including but not limited to, RSA Chapter 91-A. In the event the State receives a request for the information identified by RSI as confidential, the State shall notify RSI and specify the date the State will be releasing the requested information. At the request of the

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State, RSI shall cooperate and assist the State with the collection and review of RSI's information, at no additional expense to the State. Any effort to prohibit or enjoin the release of the information shall be RSI's sole responsibility and at RSI's sole expense. If RSI fails to obtain a court order enjoining the disclosure, the State shall release the information on the date specified in the State's notice to RSI, without any liability to RSI.

11.4 Survival

This Contract Agreement Section 11, *Use of State's Information, Confidentiality*, shall survive termination or conclusion of the Contract.

12. LIMITATION OF LIABILITY

12.1 State

Subject to applicable laws and regulations, in no event shall the State be liable for any consequential, special, indirect, incidental, punitive, or exemplary damages. Subject to applicable laws and regulations, the State's liability to RSI shall not exceed the total Contract price set forth in Contract Agreement, Section 1.8 of the *Contract Agreement –Part 1-General Provisions*.

Notwithstanding the foregoing and any provision of this Contract to the contrary, in no event does the State waive its sovereign immunity or any applicable defenses or immunities.

12.2 RSI

Subject to applicable laws and regulations, in no event shall RSI be liable for any consequential, special, indirect, incidental, punitive or exemplary damages and RSI's liability to the State shall not exceed two times (2X) the total Contract price set forth in Contract Agreement, Section 1.8 of the *Contract Agreement –Part 1-General Provisions*.

Notwithstanding the foregoing, the limitation of liability in this Section 12.2 shall not apply to RSI's confidentiality obligations in Contract Agreement-Part 2- Section 11: *Use of State's Information, Confidentiality*, which shall be unlimited.

12.3 State's Immunity

Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive termination or Contract conclusion.

12.4 Survival

This *Contract Agreement- Part 2-Section 12: Limitation of Liability* shall survive termination or Contract conclusion.

13. TERMINATION

This Section 13 shall survive the termination or Contract Conclusion.

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13.1 Termination for Default

Any one or more of the following acts or omissions of RSI shall constitute an event of default hereunder (“Event of Default”)

- a. Failure to perform the Services satisfactorily or on schedule;
- b. Failure to submit any report required; and/or
- c. Failure to perform any other covenant, term or condition of the Contract.

13.1.1 Upon the occurrence of any Event of Default, the State may take any one or more, or all, of the following actions:

- a. Unless otherwise provided in the Contract, the State shall provide RSI written notice of default and require it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of notice, unless otherwise indicated within by the State (“Cure Period”). If RSI fails to cure the default within the Cure Period, the State may terminate the Contract effective two (2) days after giving RSI notice of termination, at its sole discretion, treat the Contract as breached and pursue its remedies at law or in equity or both.
- b. Give RSI a written notice specifying the Event of Default and suspend all payments to be made under the Contract and order that the portion of the Contract price which would otherwise accrue to RSI during the period from the date of such notice until such time as the State determines that RSI has cured the Event of Default shall never be paid to RSI.
- c. Set off against any other obligations the State may owe to RSI any damages the State suffers by reason of any Event of Default;
- d. Treat the Contract as breached and pursue any of its remedies at law or in equity, or both.
- e. Procure Services that are the subject of the Contract from another source and RSI shall be liable for reimbursing the State for the replacement Services, and all administrative costs directly related to the replacement of the Contract and procuring the Services from another source, such as costs of competitive bidding, mailing, advertising, applicable fees, charges or penalties, and staff time costs; all of which shall be limited to the amount already paid to RSI.

13.1.2 Upon the occurrence of any default, RSI shall provide the State with written notice of default, and the State shall cure the default within thirty (30) days.

13.1.3 Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State.

13.2 Termination for Convenience

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13.2.1 The State may, at its sole discretion, terminate the Contract for convenience, in whole or in part, by thirty (30) days written notice to RSI. In the event of a termination for convenience, the State shall pay RSI the agreed upon price, if separately stated in this Contract, for Deliverables for which Acceptance has been given by the State. Amounts for Services or Deliverables provided prior to the date of termination for which no separate price is stated under the Contract shall be paid, in whole or in part, generally in accordance with Contract Exhibit B, *Price and Payment Schedule*, of the Contract.

13.2.2 During the thirty (30) day period, RSI shall wind down and cease Services as quickly and efficiently as reasonably possible, without performing unnecessary Services or activities and by minimizing negative effects on the State from such winding down and cessation of Services.

13.3 Termination for Conflict of Interest

13.3.1 The State may terminate the Contract by written notice if it determines that a conflict of interest exists, including but not limited to, a violation by any of the parties hereto of applicable laws regarding ethics in public acquisitions and procurement and performance of Contracts.

In such case, the State shall be entitled to a pro-rated refund of any current development, support, and maintenance costs. The State shall pay all other contracted payments that would have become due and payable if RSI did not know, or reasonably did not know, of the conflict of interest.

13.3.2 In the event the Contract is terminated as provided above pursuant to a violation by RSI, the State shall be entitled to pursue the same remedies against RSI as it could pursue in the event of a default of the Contract by RSI.

13.4 Termination Procedure

13.4.1 Upon termination of the Contract, the State, in addition to any other rights provided in the Contract, may require RSI to deliver to the State any property, including without limitation, Software and Written Deliverables, for such part of the Contract as has been terminated.

13.4.2 After receipt of a notice of termination, and except as otherwise directed by the State, RSI shall:

- a. Stop work under the Contract on the date, and to the extent specified, in the notice;
- b. Promptly, but in no event longer than thirty (30) days after termination, terminate its orders and subcontracts related to the work which has been terminated and settle all outstanding liabilities and all claims arising out of such termination of orders and subcontracts, with the approval or ratification of the State to the extent

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required, which approval or ratification shall be final for the purpose of this Section;

- c. Take such action as the State directs, or as necessary to preserve and protect the property related to the Contract which is in the possession of RSI and in which the State has an interest;
- d. Transfer title to the State and deliver in the manner, at the times, and to the extent directed by the State, any property which is required to be furnished to the State and which has been accepted or requested by the State;
- e. Provide written Certification to the State that RSI has surrendered to the State all said property; and
- f. Assist in Transition Services, as reasonably requested by the State at no additional cost.

14. CHANGE OF OWNERSHIP

In the event that RSI should change ownership for any reason whatsoever, the State shall have the option of continuing under the Contract with RSI, its successors or assigns for the full remaining term of the Contract; continuing under the Contract with RSI, its successors or assigns for such period of time as determined necessary by the State; or immediately terminate the Contract without liability to RSI, its successors or assigns.

15. ASSIGNMENT, DELEGATION AND SUBCONTRACTS

15.1 RSI shall not assign, delegate, subcontract, or otherwise transfer any of its interest, rights, or duties under the Contract without the prior written consent of the State. Such consent shall not be unreasonably withheld. Any attempted transfer, assignment, delegation, or other transfer made without the State's prior written consent shall be null and void, and may constitute an event of default at the sole discretion of the State.

15.2 RSI shall remain wholly responsible for performance of the entire Contract even if assignees, delegates, Subcontractors, or other transferees ("Assigns") are used, unless otherwise agreed to in writing by the State, and the Assigns fully assumes in writing any and all obligations and liabilities under the Contract from the Effective Date. In the absence of a written assumption of full obligations and liabilities of the Contract, any permitted assignment, delegation, subcontract, or other transfer shall neither relieve RSI of any of its obligations under the Contract nor affect any remedies available to the State against RSI that may arise from any event of default of the provisions of the contract. The State shall consider RSI to be the sole point of contact with regard to all contractual matters, including payment of any and all charges resulting from the Contract.

15.3 Notwithstanding the foregoing, nothing herein shall prohibit RSI from assigning the Contract to the successor of all or substantially all of the assets or business of RSI provided that the successor fully assumes in writing all obligations and responsibilities under the Contract. In the

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event that RSI should change ownership, as permitted under this Contract Agreement Part 2, Section 14: *Change of Ownership*, the State shall have the option to continue under the Contract with RSI, its successors or assigns for the full remaining term of the Contract; continue under the Contract with RSI, its successors or assigns for such period of time as determined necessary by the State; or immediately terminate the Contract without liability to RSI, its successors or assigns.

16. DISPUTE RESOLUTION

Prior to the filing of any formal proceedings with respect to a dispute (other than an action seeking injunctive relief with respect to intellectual property rights or Confidential Information), the party believing itself aggrieved (the “Invoking Party”) shall call for progressive management involvement in the dispute negotiation by written notice to the other party. Such notice shall be without prejudice to the Invoking Party’s right to any other remedy permitted under the Contract.

The parties shall use reasonable efforts to arrange personal meetings and/or telephone conferences as needed, at mutually convenient times and places, between negotiators for the parties at the following successive management levels, each of which shall have a period of allotted time as specified below in which to attempt to resolve the dispute:

Dispute Resolution Responsibility and Schedule Table 16.1

LEVEL	CONTRACTOR	STATE	<u>CUMULATIVE ALLOTTED TIME</u>
Primary	Jonathan Slusarz Project Manager	Project Manager Roger Marchand	5 Business Days
First	Danny Reeves Solution Sales Expert	Assistant Commissioner Kathryn E. Skouteris	10 Business Days
Second	Christopher Barlow Chief Financial Officer	Commissioner John T. Beardmore	15 Business Days

The allotted time for the first level negotiations shall begin on the date the Invoking Party’s notice is received by the other party. Subsequent allotted time is days from the date that the original Invoking Party’s notice is received by the other party.

17. ESCROW OF CODE

RSI will enter into a source and configuration code escrow agreement, with a State approved escrow agent. The escrow agreement requires RSI to put the Contracted Vendor Software source and configuration code in escrow. The source code shall be released to the State if one of the following events has occurred:

- a. the Vendor has made an assignment for the benefit of creditors;
- b. the Vendor institutes or becomes subject to a liquidation or bankruptcy proceeding of any kind;

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- c. a receiver or similar officer has been appointed to take charge of all or part of the Vendor's assets; or
- d. the Vendor or its Subcontractor terminates its maintenance and operations support Services for the State for the Software or has ceased supporting and maintaining the Software for the State, whether due to its ceasing to conduct business generally or otherwise.

18. GENERAL PROVISIONS

18.1 Travel Expenses

The State will not be responsible for any travel or out of pocket expenses incurred in the performance of the Services.

RSI shall assume all travel and related expenses by "fully loading" the proposed labor rates to include, but not limited to: meals, hotel/housing, airfare, car rentals, car mileage, and out of pocket expenses.

18.2 Shipping and Delivery Fee Exemption

The State shall not pay for any shipping or delivery fees unless specifically itemized in the Contract.

18.3 Project Workspace and Office Equipment

The State agency will work with RSI to determine the requirements for providing all necessary workspace and office equipment, including desktop computers for RSI's staff.

18.4 Access/Cooperation

As applicable, and reasonably necessary, and subject to the applicable State and federal laws and regulations and restrictions imposed by third parties upon the State, the State shall provide RSI with access to all program files, libraries, personal computer-based systems, software packages, network systems, security systems, and hardware as required to complete contracted services.

The State shall use reasonable efforts to provide approvals, authorizations, and decisions reasonably necessary to allow RSI to perform its obligations under the Contract.

18.5 Required Work Procedures

All work done must conform to standards and procedures established by the Department of Information Technology and the State.

18.6 Computer Use

In consideration for receiving access to and use of the computer facilities, network, licensed or developed software, software maintained or operated by any of the State entities, systems, equipment, Documentation, information, reports, or data of any kind (hereinafter "Information"), RSI understands and agrees to the following rules:

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- a. Every Authorized User has the responsibility to assure the protection of Information from unauthorized access, misuse, theft, damage, destruction, modification, or disclosure.
- b. Information shall be used solely for conducting official State business, and all other use or access is strictly forbidden including, but not limited to, personal, or other private and non-State use and at no time shall RSI access or attempt to access any information without having the express authority to do so.
- c. At no time shall RSI access or attempt to access any information in a manner inconsistent with the approved policies, procedures, and /or agreements relating to system entry/access.
- d. All software licensed, developed, or being evaluated by the State cannot be copied, shared, distributed, sub-licensed, modified, reverse engineered, rented, or sold, and that at all times RSI must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other Agreement executed by the State. Only equipment or software owned, licensed, or being evaluated by the State, can be used by RSI. Personal software (including but not limited to palmtop sync software) shall not be installed on any equipment.
- e. That if RSI is found to be in violation of any of the above-stated rules, the User may face removal from the State Contract, and/or criminal or civil prosecution, if the act constitutes a violation of law.

18.7 Email Use

Mail and other electronic communication messaging systems are State of New Hampshire property and are to be used for business purposes only. Email is defined as “internal Email systems” or “State-funded Email systems”. RSI understand and agree that use of email shall follow State standard policy (available upon request).

18.8 Internet/Intranet Use

The Internet/Intranet is to be used for access to and distribution of information in direct support of the business of the State of New Hampshire according to State standard policy (available upon request).

18.9 Regulatory Government Approvals

RSI shall obtain all necessary and applicable regulatory or other governmental approvals necessary to perform its obligations under the Contract.

18.10 Force Majeure

Neither RSI nor the State shall be responsible for delays or failures in performance resulting from events beyond the control of such party and without fault or negligence of such party. Such events shall include, but not be limited to, acts of God, strikes, lock outs, riots, and acts

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of War, epidemics, acts of Government, fire, power failures, nuclear accidents, earthquakes, and unusually severe weather.

Except in the event of the foregoing, Force Majeure events shall not include RSI's inability to hire or provide personnel needed for RSI's performance under the Contract.

18.11 Insurance

18.11.1 RSI Insurance Requirement

See Contract Agreement Part 1-Form P-37 Section 14.

18.11.2 The ACORD Insurance Certificate should note the Certificate Holder in the lower left hand block including State of New Hampshire, Department Name, name of the individual responsible for the funding of the contracts and his/her address.

18.12 Exhibits

The Exhibits referred to in and attached to the Contract are incorporated by reference as if fully included in the text.

18.13 Venue and Jurisdiction

Any action on the Contract may only be brought in the State of New Hampshire Merrimack County Superior Court.

18.14 Survival

The terms, conditions and warranties contained in the Contract that by their context are intended to survive the completion of the performance, cancellation or termination of the Contract shall so survive, including, but not limited to, the terms of the *Contract Agreement Exhibit D Section 3: Records Retention and Access Requirements*, *Contract Agreement Exhibit D Section 4: Accounting Requirements*, and *Contract Agreement Part 2-Section 11: Use of State's Information, Confidentiality* and *Contract Agreement Part 1- Section 13: Indemnification* which shall all survive the termination of the Contract.

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(8) RSI will maintain a list of employees authorized access. Such list will be provided to the Agency and, upon request, to the IRS reviewing office.

(9) The Agency will have the right to void the contract if RSI fails to provide the safeguards described above.

19.2 CRIMINAL/CIVIL SANCTIONS:

(1) Each officer or employee of any person to whom returns or return information is or may be disclosed will be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as 5 years, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized further disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure. These penalties are prescribed by IRC sections 7213 and 7431 and set forth at 26 CFR 301.6103(n)-1.

(2) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of the contract.

Inspection by or disclosure to anyone without an official need to know constitutes a criminal misdemeanor punishable upon conviction by a fine of as much as \$1,000 or imprisonment for as long as 1 year, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized inspection or disclosure of returns or return information may also result in an award of civil damages against the officer or employee [United States for Federal employees] in an amount equal to the sum of the greater of \$1,000 for each act of unauthorized inspection or disclosure with respect to which such defendant is found liable or the sum of the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure plus in the case of a willful inspection or disclosure which is the result of gross negligence, punitive damages, plus the costs of the action. These penalties are prescribed by IRC section 7213A and 7431.

(3) Additionally, it is incumbent upon RSI to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a(i)(1), which is made applicable to RSIs by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a RSI, who by virtue of his/her employment or official position, has possession of or access to Agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is prohibited, willfully discloses the material in any manner to any

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person or Agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

19.3 INSPECTION:

The IRS and the Agency shall have the right to send its officers and employees into the offices and plants of RSI for inspection of the facilities and operations provided for the performance of any work under this Contract. On the basis of such inspection, specific measures may be required in cases where RSI is found to be noncompliant with contract safeguards.

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CONTRACT DELIVERABLES

1. DELIVERABLES, MILESTONES AND ACTIVITIES

RSI shall provide the State with the Modernized electronic Filing System (“MeF”), which will meet and perform in accordance with the Specifications and Deliverables that are in accordance with the time frames in the Work Plan.

Prior to the commencement of work on Non-Software and Written Deliverables, RSI shall provide to the State a template, table of contents, or agenda for Review and prior approval by the State.

The Deliverables are set forth in the Schedule described below in Section 2. By unconditionally accepting a Deliverable, the State reserves the right to reject any and all Deliverables in the event the State detects any Deficiency in the System, in whole or in part, through completion of all Acceptance Testing, including but not limited to, Software/System Acceptance Testing, and any extensions thereof.

Pricing for Deliverables is set forth in Exhibit B: *Price and Payment Schedule*. Pricing will be effective for the Term of this Contract, and any extensions thereof.

2. DELIVERABLES, MILESTONES, AND ACTIVITIES SCHEDULE

2.1 Implementation Schedule – Activities / Deliverables / Milestones

Reference Number	Activity, Deliverable, or Milestone	Deliverable Type	Projected ¹ Delivery Date
1	Project Management -- RSI has included a Project Management task that extends the length of the project.	Written	Ongoing from Project Start to end
2	MeF Detailed Work Plan -- The Project Work Plan will be created to govern and manage the activities within the project.	Written	
3	MeF Requirements Inventory -- In this task, RSI and DRA will review and validate MeF requirements, confirm project assumptions, identify any issues and provide any necessary clarifications.	Written	
4	MeF Technical Architecture Configuration - - RSI's MeF solution includes a recommended hardware/software configuration. Refer to the Attachment 1, Section 5: <i>Statement of Work, System Hardware and Software Specifications</i> for an estimated configuration	Written	

¹ Project delivery dates are more fully outlined in Attachment 1: *Statement of Work*.

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5	MeF Design -- RSI will develop functional and technical specifications that demonstrate how the requirements documented in the Requirements Inventory will be implemented that are not part of the core RSI MeF solution because the requirements are unique to the DRA.	Written	
6	Install MeF Software -- In this task, the most recent version of RSI's MeF software will be installed at the DRA.	Software	
7	MeF Build -- In this task, the MeF solution will be configured and any DRA specific build elements will be created. RSI uses industry standard coding, documentation, build and deployment procedures and always comments code. Parameters indicated in Attachment 1 – Statement of Work for this task are incorporated herein by reference.	Non Software	
8	MeF System and Integration Test -- In this task, the System Test and Integration Test will be completed. RSI will use test plans for System Test and Integration Test. The Integration Test will include the execution of test scripts that focus on individual processing scenarios within specific software components.	Written	
9	Training and Knowledge Transfer -- In this task, which is planned to be undertaken near or after Production deployment (in order to take it off the critical path of the project schedule), RSI will provide appropriate training and knowledge transfer activities with the intent for the DRA to be able to expand the MeF solution in the future.	Non Software	
10	MeF UAT -- Based on a UAT Test plan, that will include test scripts that focus on business scenarios and system performance, the DRA will perform UAT with support from RSI. RSI will assist the DRA with developing the UAT Test scripts.	Non Software	
11	Modify Existing Policies and Procedures -- Following UAT, the changes to process and workflow that were identified during design	Non Software	

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	and tested during UAT will be incorporated into existing policy and procedures by the DRA. RSI will assist the DRA to define the changes to policies and procedures		
12	Develop Production Cutover Plan -- A smooth transition to MeF for the DRA requires communication and proper coordination of people, process and technology. RSI will develop a "go-live" task list to deploy the system into production that clearly defines the task, responsible party and completion date.	Written	
13	System Cutover to Production -- RSI will conduct an appropriate series of meetings to execute the Cutover Plan. Based on RSI's experience with system cutovers, RSI recommends the creation of a core group of resources from each area of the DRA organization that is impacted.	Non Software	
14	MeF Acceptance -- In this task, the DRA will formally accept the MeF solution as deployed to Production as a milestone for payment.	Written	
15	Software Developer Test -- The transition to MeF will require DRA to confirm that each ERO/Tax Software Developer that submits New Hampshire returns conforms to the XML defined schemas and business rules. DRA will be responsible for all interactions with the EROs and Tax Software Developers.	Non Software	
17	Ongoing Support and Maintenance	Written, Software, Non Software	
16	Warranty Support -- RSI will provide warranty of the installed MeF solution for a period of 30 days.	Software	
18	Final system Acceptance by the State	Written	
19	Payment of the Holdback by the State	Non Software	

Execution and delivery of the above tasks and deliverables is dependent on the DRA completing tasks DRA-1 and DRA-2, as defined in Attachment 1 – Statement of Work.

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3. TRAINING DELIVERABLES

Training will be in accordance with the requirements set forth in Contract Exhibit L: *Training Services* and the Schedule established by Contract Exhibit I: *Work Plan*. All pricing has been established in Contract Exhibit B: *Price and Payment Schedule*.

4. SOFTWARE LICENSES

Software Licenses are set forth in Contract Exhibit J: *Software License* and associated pricing is established in Contract Exhibit B: *Price and Payment Schedule*.

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EXHIBIT B
PRICE AND PAYMENT SCHEDULE

1. DELIVERABLE PAYMENT SCHEDULE

1.1 Firm Fixed Price

This is a Firm Fixed Price (FFP) Contract totaling \$ 165,000 for the period between the Effective Date through June 30, 2016 RSI shall be responsible for performing its obligations in accordance with the Contract. This Contract will allow RSI to invoice the State for the following activities, Deliverables, or milestones at fixed pricing/rates appearing in the price and payment tables below:

Table B-1 Firm Fixed Price Deliverable Schedule

Reference Number	Activity, Deliverable, or Milestone	Deliverable Type	Payment Group
1	Project Management -- RSI has included a Project Management task that extends the length of the project.	Written	Group 1
2	MeF Detailed Work Plan -- The Project Work Plan will be created to govern and manage the activities within the project.	Written	Group 1
3	MeF Requirements Inventory -- In this task, RSI and DRA will review and validate MeF requirements, confirm project assumptions, identify any issues and provide any necessary clarifications.	Written	Group 1
4	MeF Technical Architecture Configuration - RSI's MeF solution includes a recommended hardware/software configuration. Refer to the System Hardware and Software Specifications in Section 5 in the SOW for an estimated configuration	Written	Group 1
5	MeF Design -- RSI will develop functional and technical specifications that demonstrate how the requirements documented in the Requirements Inventory will be implemented that are not part of the core RSI MeF solution because the requirements are unique to the DRA.	Written	Group 1
	Group 1 Payment		\$18,000.00
6	Install MeF Software -- In this task, the most recent version of RSI's MeF software will be installed at the DRA.	Software	Group 2
	Group 2 Payment		\$75,000.00

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7	MeF Build -- In this task, the MeF solution will be configured and any DRA specific build elements will be created. RSI uses industry standard coding, documentation, build and deployment procedures and always comments code. Parameters indicated in Attachment 1 – Statement of Work for this task are incorporated herein by reference.	Non Software	Group 3
8	MeF System and Integration Test -- In this task, the System Test and Integration Test will be completed. RSI will use test plans for System Test and Integration Test. The Integration Test will include the execution of test scripts that focus on individual processing scenarios within specific software components.	Written	Group 3
9	Training and Knowledge Transfer -- In this task, which is planned to be undertaken near or after Production deployment (in order to take it off the critical path of the project schedule), RSI will provide appropriate training and knowledge transfer activities with the intent for the DRA to be able to expand the MeF solution in the future.	Non Software	Group 3
10	MeF UAT -- Based on a UAT Test plan, that will include test scripts that focus on business scenarios and system performance, the DRA will perform UAT with support from RSI. RSI will assist the DRA with developing the UAT Test scripts.	Non Software	Group 3
	Group 3 Payment		\$18,000.00
11	Modify Existing Policies and Procedures -- Following UAT, the changes to process and workflow that were identified during design and tested during UAT will be incorporated into existing policy and procedures by the DRA. RSI will assist the DRA to define the changes to policies and procedures	Non Software	Group 4
12	Develop Production Cutover Plan -- A smooth transition to MeF for the DRA requires communication and proper coordination of people, process and technology. RSI will develop a "go-live" task list to deploy the system into	Written	Group 4

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	production that clearly defines the task, responsible party and completion date.		
13	System Cutover to Production -- RSI will conduct an appropriate series of meetings to execute the Cutover Plan. Based on RSI's experience with system cutovers, RSI recommends the creation of a core group of resources from each area of the DRA organization that is impacted.	Non Software	Group 4
14	MeF Acceptance -- In this task, the DRA will formally accept the MeF solution as deployed to Production as a milestone for payment.	Written	Group 4
15	Software Developer Test -- The transition to MeF will require DRA to confirm that each ERO/Tax Software Developer that submits New Hampshire returns conforms to the XML defined schemas and business rules. DRA will be responsible for all interactions with the EROs and Tax Software Developers.	Non Software	Group 4
	Group 4 Payment		\$18,000.00
16	Warranty Support -- RSI will provide warranty of the installed MeF solution for a period of 30 days.	Software	\$6,000.00
	Implementation Subtotal		\$135,000.00
17	Support and Maintenance – Year 1		\$15,000.00
18	Support and Maintenance – Year 2		\$15,000.00
	TOTAL CONTRACT PRICE		\$165,000.00

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PRICE AND PAYMENT SCHEDULE

Table 2: Software Licensing, Maintenance, and Support Pricing

Software Name	Initial Cost	Year 1	Year 2
MeF Licensing Fee	\$75,000*		
Annual Maintenance & Support (20%)		\$15,000	\$15,000
Total	\$75,000	\$15,000	\$15,000
Grand Total			\$105,000

* Paid as Deliverable number 6 Table 1

The State may purchase any additional licenses at the above price, per tax type, for a period of two (2) years from the Contract effective date.

3. Maintenance and Support Pricing Worksheet

The following hourly rates apply only after expiration of the warranty period as more fully outlined in Exhibit K: *Warranty and Warranty Services*:

Table 3: RSI Rates Pricing Worksheet (Hourly Rates)					
Position Title	SFY 2015	SFY 2016	SFY 2017	SFY 2018	SFY 2019
Project Manager	\$225	\$233	\$241	\$249	\$258
Technical Architect	\$215	\$223	\$231	\$239	\$247
Developer	\$100	\$104	\$108	\$112	\$116
Tester	\$120	\$125	\$130	\$135	\$140

2. TOTAL CONTRACT PRICE

Notwithstanding any provision in the Contract to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments made by the State exceed **\$165,000** ("Total Contract Price"). The payment by the State of the total Contract price shall be the only, and the complete reimbursement to RSI for all fees and expenses, of whatever nature, incurred by RSI in the performance hereof.

The State will not be responsible for any travel or out of pocket expenses incurred in the performance of the Services performed under this Contract.

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EXHIBIT B
PRICE AND PAYMENT SCHEDULE

3. INVOICING

RSI shall submit correct invoices to the State for all amounts to be paid by the State. All invoices submitted shall be subject to the State's prior written approval, which shall not be unreasonably withheld. RSI shall only submit invoices for Services or Deliverables as permitted by the Contract. Invoices must be in a format as determined by the State and contain detailed information, including without limitation: itemization of each Deliverable and identification of the Deliverable for which payment is sought, and the Acceptance date triggering such payment; date of delivery and/or installation; annual maintenance charges; any other Project costs or retention amounts if applicable.

Upon Acceptance of a Deliverable, and a properly documented and undisputed invoice, the State will pay the correct and undisputed invoice within thirty (30) days of invoice receipt. Invoices will not be backdated and shall be promptly dispatched.

Invoices shall be sent to:

NH Department of Revenue Administration
109 Pleasant Street, P.O. Box 457
Concord, NH 03302-0457
Attn: Roger Marchand

4. PAYMENT ADDRESS

All payments shall be sent to the following address:

Revenue Solutions, Inc.
42 Winter Street
Pembroke, MA 02359

5. OVERPAYMENTS TO RSI

RSI shall promptly, but no later than fifteen (15) business days, return to the State the full amount of any overpayment or erroneous payment upon discovery or notice from the State.

6. CREDITS

The State may apply credits due to the State arising out of this Contract, against RSI's invoices with appropriate information attached.

7. PROJECT HOLDBACK

The State shall withhold ten percent (\$6,000 in total) of the price for each Deliverable, except Software license fees and Annual Maintenance and Support fees, as set forth in Table B-1 above, until successful conclusion of the Warranty Period.

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EXHIBIT C
SPECIAL PROVISIONS

1. Special Provisions

RSI and State hereby agree to amend section 14.1.1 of the Contract Agreement – Part 1: *Form Number P-37* in order to show the amount of insurance is in agreement with RSI's coverage currently in force for comprehensive general liability in the amount of \$1,000,000.00 for each occurrence and the excess/umbrella liability in the amount of \$10,000,000 for each occurrence.

2. Notice

RSI and State hereby agree to amend section 17 of the Contract Agreement – Part 1: *Form Number P-37* to provide that notification to the parties given in blocks 1.2 and 1.4 will instead be given to the parties below:

TO RSI:

Revenue Solutions, Inc.
42 Winter Street
Pembroke, MA 02359
Attn: Mr. Chris Barlow
Fax: 781-826-1324
E-mail: CBarlow@RSImail.com

TO STATE:

Kathryn E. Skouteris
Assistant Commissioner
NH Department of Revenue Administration
109 Pleasant Street, P.O. Box 457
Concord, NH 03302-0457
Tel (603) 230-5006
kathryn.skouteris@rev.state.nh.us

Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses above.

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EXHIBIT D
ADMINISTRATIVE SERVICES

STATE MEETINGS AND REPORTS

The State believes that effective communication and reporting are essential to Project success.

RSI Key Project Staff shall participate in meetings (in person or via teleconference) as requested by the State, in accordance with the requirements and terms of this Contract.

- a. Introductory Meeting:** Participants will include RSI Key Project Staff and State Project leaders from both Department of Revenue Administration and the Department of Information Technology. This meeting will enable leaders to become acquainted and establish any preliminary Project procedures.
- b. Kickoff Meeting:** Participants will include the State and RSI Project Teams and major stakeholders. This meeting is to establish a sound foundation for activities that will follow.
- c. Status Meetings:** Participants will include, at the minimum, the RSI Project Manager and the State Project Manager. These meetings will be conducted at least every two weeks and address overall Project status and any additional topics needed to remain on schedule and within budget. A status and error report from RSI shall serve as the basis for discussion.
- d. The Work Plan:** must be reviewed at each Status Meeting and updated, at minimum, on a bi-weekly (every two weeks) basis, in accordance with the Contract.
- e. Special Meetings:** Need may arise for a special meeting with State leaders or Project stakeholders to address specific issues.
- f. Exit Meeting:** Participants will include Project leaders from RSI and the State. Discussion will focus on lessons learned from the Project and on follow up options that the State may wish to consider.

The State expects RSI to prepare agendas and background for and minutes of meetings. Background for each status meeting must include an updated Work Plan. Drafting of formal presentations, such as a presentation for the kickoff meeting, will also be RSI's responsibility.

The RSI Project Manager or RSI Key Project Staff shall submit every two weeks a status report in accordance with the Schedule and terms of this Contract. All status reports shall be prepared in formats approved by the State. The RSI Project Manager shall assist the State's Project Manager, or itself produce reports related to Project Management as reasonably requested by the State, all at no additional cost to the State. RSI shall produce Project status reports, which shall contain, at a minimum, the following:

1. Project status related to the Work Plan;
2. Deliverable status;
3. Accomplishments during weeks being reported;
4. Planned activities for the upcoming two (2) week period;
5. Future activities;
6. Issues and concerns requiring resolution; and
7. Report and remedies in case of falling behind Schedule.

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EXHIBIT D
ADMINISTRATIVE SERVICES

As reasonably requested by the State, RSI shall provide the State with information or reports regarding the Project. RSI shall prepare, or assist in preparing, special reports and presentations relating to Project Management, and shall assist the State in preparing reports and presentations, as reasonably requested by the State, all at no additional cost to the State.

2. STATE-OWNED DOCUMENTS AND DATA

RSI shall provide the State access to all documents, State Data, materials, reports, and other work in progress relating to the Contract (“State Owned Documents”). Upon expiration or termination of the Contract with the State, RSI shall turn over all State-owned documents, material, reports, and work in progress relating to the Contract to the State at no additional cost to the State. State-owned Documents must be provided in both printed and electronic format.

3. RECORDS RETENTION AND ACCESS REQUIREMENTS

RSI shall agree to the conditions of all applicable State and federal laws and regulations, which are incorporated herein by reference, regarding retention and access requirements, including without limitation, retention policies consistent with the Federal Acquisition Regulations (FAR) Subpart 4.7 *Contractor Records Retention*.

RSI and its Subcontractors shall maintain books, records, documents, and other evidence of accounting procedures and practices, which properly and sufficiently reflect all direct and indirect costs invoiced in the performance of their respective obligations under the Contract. RSI and its Subcontractors shall retain all such records for three (3) years following termination of the Contract, including any extensions. Records relating to any litigation matters regarding the Contract shall be kept for one (1) year following the termination of all litigation, including the termination of all appeals or the expiration of the appeal period.

Upon prior notice and subject to reasonable time frames, all such records shall be subject to inspection, examination, audit and copying by personnel so authorized by the State and federal officials so authorized by law, rule, regulation or Contract, as applicable. Access to these items shall be provided within Merrimack County of the State of New Hampshire, unless otherwise agreed by the State. Delivery of and access to such records shall be at no cost to the State during the three (3) year period following termination of the Contract and one (1) year term following litigation relating to the Contract, including all appeals or the expiration of the appeal period. RSI shall include the record retention and review requirements of this section in any of its subcontracts.

The State agrees that books, records, documents, and other evidence of accounting procedures and practices related to RSI’s cost structure and profit factors shall be excluded from the State’s review unless the cost of any other Services or Deliverables provided under the Contract is calculated or derived from the cost structure or profit factors.

4. ACCOUNTING REQUIREMENTS

RSI shall maintain an accounting system in accordance with generally accepted accounting principles. The costs applicable to the Contract shall be ascertainable from the accounting system and RSI shall maintain records pertaining to the Services and all other costs and expenditures.

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CONTRACT 2015-006 PART 3
EXHIBIT E
IMPLEMENTATION SERVICES

1. IMPLEMENTATION STRATEGY

1.1 Key Components

- A. RSI shall employ an Implementation strategy with a timeline set forth in accordance with the Work Plan.
- B. RSI and the State shall adopt a change management approach to identify and plan key strategies and communication initiatives.
- C. The RSI team will provide training templates as defined in the Training Plan, which will be customized to address the State's specific requirements.
- D. Decisions regarding format, content, style, and presentation shall be made early on in the process, by the State, providing sufficient time for development of material as functionality is defined and configured.
- E. RSI shall utilize an approach that fosters and requires the participation of State resources, uses their business expertise to assist with the configuration of the applications, and prepares the State to assume responsibility for and ownership of the new system. A focus on technology transition shall be deemed a priority.
- F. RSI shall manage Project execution and provide the tools needed to create and manage the Project's Work Plan and tasks, manage and schedule Project staff, track and manage issues, manage changing requirements, maintain communication within the Project Team, and report status.
- G. RSI shall adopt an Implementation time-line aligned with the State's required time-line.

1.2 Timeline

The timeline is set forth in Attachment 1: *Statement of Work*. During the initial planning period, Project task and resource plans will be established for: the preliminary training plan, communication approaches, Project standards and procedures finalized, and team training initiated.

RSI's Project management tracking software and processes will be used for managing the Project.

1.2.1 Project Infrastructure

The focus of the Project infrastructure work phase is the acquisition and Implementation of the Project's development and production hardware infrastructure by the DRA.

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EXHIBIT E
IMPLEMENTATION SERVICES

1.2.2 Implementation

Timing will be structured to recognize interdependencies between applications and structure a cost effective and timely execution.

Processes will be documented, training established, and the application will be ready for Implementation in accordance with the approved Work Plan.

Implementation shall be piloted in one area/office to refine the training and Implementation approach, or the State shall choose a one-time statewide Implementation.

1.2.3 Training

RSI's training services shall be focused on developing training strategies and plans. Its approach relies on State resources for the execution of the end user training.

1. IMPLEMENTATION METHODOLOGY

The RSI team shall provide the consulting services for the Contract. Its approach includes but is not limited to the activities and methods outlined in Attachment 1 – Statement of Work.

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EXHIBIT E-1
SECURITY AND INFRASTRUCTURE

1. SECURITY

RSI shall ensure that appropriate levels of MeF application security are implemented and maintained in order to protect the integrity and reliability of the State's Information Technology resources, information, and services.

The MeF core Gateway and Viewer applications are built to comply with IRS Publication 1075. Many of the IRS Publication 1075 guidelines including hardware, network, physical, and auditing trail security considerations are outside the scope of the MeF gateway or viewer application. It is recommended that the State IT and DRA administration staff be aware of these considerations and ensure that the State's computing systems and operations handling FTI or sensitive taxpayer information are in compliance with IRS guidelines. The project will note computing system considerations for the servers hosting the MeF application. Additional information and recommendations for meeting IRS safeguards and audit requirements can be found in <http://www.irs.gov/businesses/small/article/0,,id=188405,00.html>.

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EXHIBIT F
TESTING SERVICES

RSI shall provide the following Products and Services described in this Exhibit F, including but not limited to:

1. TESTING AND ACCEPTANCE

RSI shall bear all responsibilities for MeF System and Integration Test planning and preparation (Deliverable 8) throughout the Project. RSI will also provide training as necessary to the State staff responsible for test activities. RSI shall support all aspects of testing contained in the Acceptance Test Plan, at no additional cost, during User Acceptance Test conducted by the State and the testing of the training materials.

The Test Plan methodology shall reflect the needs of the Project and be included in the finalized Work Plan. A separate Test Plan and set of test materials will be prepared for each Software function or module.

All Testing and Acceptance (both business and technically oriented testing) shall apply to testing the System as a whole, (e.g., software modules or functions, and Implementation(s)). This shall include planning, as applicable, test scenario and script development, Data and System preparation for testing, and execution of Unit Tests, System Integration Tests, Conversion Tests, Installation tests, Regression tests, Performance Tuning and Stress tests, Security Review and tests, and support of the State during User Acceptance Test and Implementation.

In addition, RSI shall provide a mechanism for reporting actual test results compared to expected results and for the resolution and tracking of all errors and problems identified during test execution. RSI shall also correct Deficiencies and support required re-testing.

1.1 Test Planning and Preparation

RSI shall provide the State with an overall Test Plan that will guide all testing. The RSI provided, State approved, Test Plan will include, at a minimum, identification, preparation, and Documentation of planned testing, a requirements traceability matrix, test variants, test scenarios, test cases, test scripts, test Data, test phases, unit tests, expected results, and a tracking method for reporting actual versus expected results as well as all errors and problems identified during test execution.

As identified in the Acceptance Test Plan, and documented in accordance with the Work Plan and the Contract, State testing will commence upon RSI's Project Manager's Certification, in writing, that RSI's own staff has successfully executed all prerequisite RSI testing, along with reporting the actual testing results, prior to the start of any testing executed by State staff. The State will be presented with a State approved Acceptance Test Plan, test scenarios, test cases, test scripts, test data, and expected results.

The State will commence its testing within five (5) business days of receiving Certification from RSI that the State's personnel have been trained and the System is installed, configured, complete, and ready for State testing. The testing will be conducted by the State in an environment independent from RSI's development environment. RSI must assist the State with testing in accordance with the Test Plan and the Work Plan, utilizing test and live Data to validate reports, and conduct mock stress and performance testing.

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TESTING SERVICES

Testing begins upon completion of the Software configuration as required and user training according to the Work Plan. Testing ends upon issuance of a letter of UAT Acceptance by the State.

RSI must demonstrate that their testing methodology can be integrated with the State standard methodology.

1.2 System Testing

In System Testing, RSI shall test the application components on an individual basis to verify that the inputs, outputs, and processing logic of each application component functions without errors. System testing is performed in either the development environment or a testing environment.

The goal is to find errors in the smallest unit of software before logically linking it into larger units. If successful, subsequent testing should only reveal errors related to the integration between application modules.

The RSI developer, who is responsible for a specific system unit of work, will be responsible for conducting the system testing of their modules.

Activity Description	Develop the scripts needed, as appropriate, to unit test individual application modules, interface(s) and conversion components.
RSI Team Responsibilities	For application modules, conversions and/or interfaces the RSI team will identify applicable test scripts and installation instructions, adapt them to the Project specifics, test the process, and compare with the documented expected results.
Work Product Description	System-Tested Modules that have been tested to verify that the inputs, outputs, and processing logic of each application module functions without errors. Individual detailed test scripts and installation guides list all the required actions and data to conduct the test, the process for test execution, and the expected results.

1.3 Integration Testing

The new System is tested in integration with other application systems (legacy and service providers) in a production-like environment. Integration Testing validates the integration between the individual unit application modules and verifies that the new System meets defined requirements and supports execution of interfaces and business processes. The Integration Test is performed in a test environment.

Thorough end-to-end testing shall be performed by the RSI team(s) to confirm that the Application integrates with any interfaces. The test emphasizes end-to-end business processes and the flow of information across applications. It includes all key business processes and interfaces being implemented, confirms data transfers with external parties, and includes the transmission or printing of all electronic and paper documents.

Activity Description	Integration Testing validates the integration between the target application modules and other systems, and verifies that the new System meets defined interface requirements and supports execution of business processes. This test emphasizes
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RSI Team Responsibilities	<p>end-to-end business processes and the flow of information across the application. It includes all key business processes and interfaces being implemented, confirms data transfers with external parties, and includes the transmission or printing of all electronic and paper documents.</p> <ul style="list-style-type: none"> • Take the lead in developing the Integration Test Specifications. • Work jointly with the State to develop and load the data profiles to support the test Specifications. • Work jointly with the State to validate components of the test scripts.
State Responsibilities	<ul style="list-style-type: none"> • Work jointly with RSI to develop the Integration Test Specifications. • Work jointly with RSI to develop and load the data profiles to support the test Specifications. • Work jointly with RSI to validate components of the test scripts, modifications, fixes and other System interactions with the RSI supplied Software Solution.
Work Product Description	<ul style="list-style-type: none"> • The Integration-Tested System indicates that all interfaces between the application and the applicable legacy and third-party systems, interfaces, and applications are functioning properly.

1.4 Conversion Validation Testing

N/A

1.5 Installation Testing

In Installation Testing, the application components are installed in the System Test environment to test the installation routines and are refined for the eventual production environment. This activity serves as a dry run of the installation steps in preparation for configuring the production system.

1.6 User Acceptance Testing (UAT)

UAT begins upon completion of the Software configuration as required and user training according to the Work Plan. Testing ends upon issuance of a letter of UAT Acceptance by the State.

RSI's Project Manager must certify in writing that RSI has successfully executed the prerequisite System and Integration testing, along with reporting the actual testing results prior to the start of any testing executed by State staff.

The State shall be presented with all testing results, as well as written Certification that RSI has successfully completed the prerequisite tests, meeting the defined Acceptance Criteria, and performance standards. The State shall commence testing within five (5) business days of receiving Certification, in writing, from RSI that the system is installed, configured, complete and ready for State testing. The State shall conduct the UAT utilizing scripts developed as identified in the Acceptance Test Plan to validate the functionality of the System and the interfaces, and verify Implementation readiness. UAT is performed in a copy of the production environment and can serve as a performance and stress test of the System. The User Acceptance Test may cover any aspect of the new System, including administrative procedures (such as backup and recovery).

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The User Acceptance Test (UAT) is a verification process performed in a copy of the production environment. The User Acceptance Test verifies System functionality against predefined Acceptance criteria that support the successful execution of approved business processes.

UAT will also serve as a performance and stress test of the System. It may cover any aspect of the new System, including administrative procedures such as backup and recovery. The results of the UAT provide evidence that the new System meets the User Acceptance criteria as defined in the Work Plan.

The results of the User Acceptance Test provide evidence that the new System meets the User Acceptance criteria as defined in the Work Plan.

Upon successful conclusion of UAT and successful System deployment, the State will issue a letter of UAT Acceptance and the respective Warranty Period shall commence

Activity Description	The System User Acceptance Tests verify System functionality against predefined Acceptance criteria that support the successful execution of approved processes.
RSI Team Responsibilities	<ul style="list-style-type: none"> • Provide the State an Acceptance Test Plan and selection of test scripts for the Acceptance Test. • Monitor the execution of the test scripts and assist as needed during the User Acceptance Test activities. • Work jointly with the State in determining the required actions for problem resolution.
State Responsibilities	<ul style="list-style-type: none"> • Approve the development of the User Acceptance Test Plan and the set of data for use during the User Acceptance Test. • Validate the Acceptance Test environment. • Execute the test scripts and conduct User Acceptance Test activities. • Document and summarize Acceptance Test results. • Work jointly with RSI in determining the required actions for problem resolution. • Provide Acceptance of the validated Systems.
Work Product Description	The Deliverable for User Acceptance Tests is the User Acceptance Test Results. These results provide evidence that the new System meets the User Acceptance criteria defined in the Work Plan.

1.7 Performance Tuning and Stress Testing

RSI shall develop and document the hardware and Software configuration and the tuning of the MeF Gateway Solution infrastructure, as well as assist and direct the State's System Administrators and Database Administrators in configuring and tuning the infrastructure to support the software throughout the Project.

1.7.1 Scope

The scope of Performance Testing shall be to measure the System level metrics critical for the development of the applications infrastructure and operation of the applications in the production environment.

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It will include the measurement of response rates of the application for end-user transactions and resource utilization (of various servers and network) under various load conditions. These response rates shall become the basis for changes and retesting until acceptable (as determined by the State) System performance is achieved.

Performance testing and tuning shall occur in the final production environment and shall use a copy of the final production database to provide the best results.

1.7.2 Test Types

Performance testing shall use two different types of testing to determine the stability of the application. They are baseline tests and load tests.

- a) **Baseline Tests:** Baseline tests shall collect performance data and load analysis by running scripts where the output is broken down into business transactions or functions. The test is like a single user executing a defined business transaction. During baseline testing, each individual script is run to establish a baseline for transaction response time, throughput and other user-based metrics.
- b) **Load Tests:** Load testing will determine if the behavior of the System can be sustained over a long period of time while running under expected conditions. Load test helps to verify the ability of the application environment under different load conditions based on workload distribution. System response time and utilization is measured and recorded.

1.7.3 Tuning

Tuning will be RSI led and occur during both the configuration of the application and load testing. Tuning is the process whereby the application performance is maximized. This can be the result of making State-specific code more efficient during development as well as making tuning parameter changes to the environment. State must also provide hardware and database resources that meet the minimum requirements determined during the MeF Technical Architecture Configuration task.

1.8 Regression Testing

As a result of the user testing activities, problems will be identified that require correction. The State will notify RSI of the nature of the testing failures in writing. RSI will perform additional testing activities in response to State and/or user problems identified from the testing results. Regression testing means selective re-testing to detect faults introduced during the modification effort, both to verify that the modifications have not caused unintended adverse effects, and to verify that the modified and related (possibly affected) System components still meet their specified requirements:

- a.) For each minor failure of an Acceptance Test, the Acceptance Period shall be extended by corresponding time defined in the Test Plan.
- b.) RSI shall notify the State no later than five (5) business days from the RSI's receipt of written notice of the test failure when RSI expects the corrections to be completed and ready for

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Access Control	Supports the management of permissions for logging into the application(s).
Encryption	Supports the encoding of data for security purposes.
Intrusion Detection	Supports the detection of illegal entrance into a computer system. This is a State responsibility.
Verification	Supports the confirmation of authority to enter a computer system, application or network.
Digital Signature	Guarantees the unaltered state of a file. The MeF digitally signs IRS communications for login only.
User Management	Supports the administration of computer, application and network accounts within an organization.
Role/Privilege Management	Supports the granting of abilities to users or groups of users of a computer, application or network.
Audit Trail Capture and Analysis	Supports the identification and monitoring of activities within an application or system.
Input Validation	Ensures the application is protected from buffer overflow, cross-site scripting, SQL injection, and unauthorized access of files and/or directories on the server.

As defined in the RSI Statement of Work (Attachment 1), Deliverable 3, MeF Requirements Inventory, RSI and DRA will conduct a security review, solely in the context of MeF, to make sure that the MeF implementation includes the appropriate security measures.

Prior to the System being moved into production RSI shall provide results of all security testing to the Department of Information Technology for review and Acceptance. All Software and hardware shall be free of malicious code (malware).

1.10 Successful UAT Completion

Upon successful completion of UAT, the State will issue a Letter of UAT Acceptance. Upon issuance of the Letter of UAT Acceptance by the State, the respective Warranty Period shall commence as set forth in Contract Exhibit K: *Warranty and Warranty Services*.

1.11 System Acceptance

Upon satisfactory completion of the Warranty Period, the State shall issue a Letter of Final System Acceptance.

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EXHIBIT G
MAINTENANCE AND SUPPORT SERVICES

1. SYSTEM MAINTENANCE

RSI shall maintain and support the System in all material respects as described in the Attachment 3: *Modernized eFile System Licensed Software Maintenance and Support Agreement*, for the term of the Modernized eFile System Licensed Software Maintenance and Support Agreement.

1.1 RSI's Responsibility

RSI shall maintain the Application System in accordance with the Contract. RSI will not be responsible for maintenance or support for Software developed or modified by the State.

1.1.1 Maintenance Releases

RSI shall make available to the State the latest program updates, general maintenance releases, selected functionality releases, patches, and Documentation that are generally offered to its customers, at no additional cost, provided an Annual Maintenance and Support Agreement is effective..

2. SYSTEM SUPPORT

2.1 RSI's Responsibility

RSI will be responsible for performing on-site or remote technical support in accordance with the Contract.

3. SUPPORT OBLIGATIONS AND TERM

Provided that there is an operative Modernized eFile System Licensed Software Maintenance and Support Agreement in effect:

- 3.1** RSI shall repair or replace Software, and provide maintenance of the Software in accordance with the Contract;
- 3.2** RSI shall maintain a record of the activities related to warranty repair or maintenance activities performed for the State;
- 3.3** For all maintenance Services calls, RSI shall ensure the following information will be collected and maintained: 1) nature of the Deficiency; 2) current status of the Deficiency; 3) action plans, dates, and times; 4) expected and actual completion time; 5) Deficiency resolution information, 6) Resolved by, 7) Identifying number i.e. work order number, 8) Issue identified by; and
- 3.4** RSI must work with the State to identify and troubleshoot potentially large-scale System failures or Deficiencies by collecting the following information: 1) mean time between reported Deficiencies with the Software; 2) diagnosis of the root cause of the problem; and 3) identification of repeat calls or repeat Software problems.
- 3.5** If RSI fails to correct a Deficiency within the allotted period of time stated in Attachment 3 – Modernized eFile System Licensed Software Maintenance and Support Agreement, RSI shall be deemed to have committed an Event of Default, and the State shall have the right, at its option,

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to pursue the remedies in Part 2 Section 13.1.1.2, as well as to return RSI's product and receive a refund for all amounts paid to RSI, including but not limited to, applicable license fees, within ninety (90) days of notification to RSI of the State's refund request

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EXHIBIT H
PROJECT REQUIREMENTS

Table H-1 General System Requirements -Vendor Response Checklist

REQ #	REQUIREMENT/DELIVERABLE	
	BUSINESS REQUIREMENTS	
B-1	Ability to retrieve state submissions from MeF.	Mandatory
B-2	Ability to transmit state submission receipt to MeF.	Mandatory
B-4	Ability to transmit state submission acknowledgement to MeF	Mandatory
B-5	Ability to log user access of FTI Data within the communications gateway for audit purpose prior to destruction of the FTI data.	Mandatory
B-7	Ability to remove Federal data from the submission. Logging should be done each time this is performed.	Mandatory
B-8	Ability to place attached files, along with any necessary information linking it to the submittal, into a TBD location, to be processed by DRA. This process should be logged with information on submittals that had attachments and placed in the TBD directory.	Mandatory
B-9	Ability to do immediate schema validation of the New Hampshire XML upon receipt of the submission. If schema validation fails, a reject acknowledgement should be immediately sent which specifies that it is schema validation error. This process should be logged with the ability to see which submittals have passed and failed this validation.	Mandatory
B-10	Ability to do Business rules validation of the New Hampshire XML if it has passed schema validation. This process should be logged with the ability to see which submittals have passed and failed this validation.	Mandatory
B-11	Ability to place passed XML's into a TBD location, where iWay will retrieve the file for its processing. This process should be logged with the ability to view which submittals have had XMLs placed in the TBD directory.	Mandatory
B-12	Ability to recover failed retrievals of submittals.	Mandatory
B-13	Ability for business users to query MeF submitted documents.	Mandatory
B-14	Ability for business users to view MeF submitted documents.	Mandatory
	GENERAL REQUIREMENTS	
G-1	Vendor shall participate in an initial kick-off meeting to initiate the Project.	Mandatory
G-2	Vendor shall provide Project Staff as specified in the RFP.	Mandatory
G-3	Vendor shall submit a finalized Work Plan within thirty (30) days after Contract award and approval by Governor and Council. The Work Plan shall include, without limitation, a detailed description of the Schedule, tasks, Deliverables, critical events, task dependencies, and payment Schedule. The plan shall be updated no less than every two weeks.	Mandatory

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PROJECT REQUIREMENTS

G-4	Vendor shall provide detailed monthly status reports on the progress of the Project, which will include expenses incurred year to date.	Mandatory
G-5	All user, technical, and System Documentation as well as Project Schedules, plans, status reports, and correspondence must be maintained as Project Documentation. (Define how- WORD format- on-Line, in a common library or on paper)	Mandatory
G-6	Vendor will complete training to adequately provide the State users with sufficient knowledgeable of the new System to employ it to good effect and, if necessary, to take over maintenance and operating responsibility.	Mandatory
	TECHNICAL REQUIREMENTS <i>MODIFY as needed for Project requested</i>	
T-1	Web-based compatible and in conformance with the following W3C standards: XML 1.0 (fourth edition)	Mandatory
T-2	MS SQL Server Database	Mandatory
T-3	GUI Interface Technologies	Mandatory
T-4	Windows 7 professional	Mandatory
T-5	The Solution must comply with Open Standards as specified in RSA 21-R:10 and 21-R:13, including but not limited to Open Data Formats, for export data for the DRA implementation.	Mandatory
	SECURITY REQUIREMENTS	
S-1	Verify the identity or authenticate all of the System client applications before allowing use of the System to prevent access to inappropriate or confidential data or services.	Mandatory
S-2	Verify the identity or authenticate all of the System's human users before allowing them to use its capabilities to prevent access to inappropriate or confidential data or services. .	Mandatory
S-3	DRA task: Enforce unique user names. (system will use DRA ActiveDirectory for authentication)	Mandatory
S-4	DRA task: Enforce complex passwords for Administrator Accounts of ten characters or more in accordance with DoIT's statewide <i>User Account and Password Policy</i> . (system will use DRA ActiveDirectory for authentication)	Mandatory
S-5	DRA task: Enforce the use of complex passwords for general users using capital letters, numbers and special characters . (system will use DRA ActiveDirectory for authentication)	Mandatory
S-6	Encrypt passwords in transmission and at rest within the database.	Mandatory
S-7	DRA task: Expire passwords after 90 days. . (system will use DRA ActiveDirectory for authentication)	Mandatory
S-8	Authorize users and client applications to prevent access to inappropriate or confidential data or services.	Mandatory
S-9	Provide ability to limit the number of people that can grant or change authorizations	Mandatory
S-10	Establish ability to enforce session timeouts during periods of inactivity.	Mandatory
S-11	DRA task: Ensure application has been tested and hardened to prevent critical application security flaws. (At a minimum, the application shall be tested against all flaws outlined in the Open	Mandatory

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	Web Application Security Project (OWASP) Top Ten (http://www.owasp.org/index.php/OWASP_Top_Ten_Project)	
S-12	The application shall not store authentication credentials or sensitive Data in its code.	Mandatory
S-13	Audit all attempted accesses that fail identification, authentication and authorization requirements	Mandatory
S-14	The application shall log all activities to a central server to prevent parties to application transactions from denying that they have taken place. The logs must be kept for 30 days. (MeF Audit logging to MeF database only. DRA task to ship audit records to central server.)	Mandatory
S-17	Use only the Software and System Services designed for use	Mandatory
S-18	DRA task: The application Data shall be protected from unauthorized use when at rest	Mandatory
S-19	DRA task: Keep any sensitive Data or communications private from unauthorized individuals and programs.	Mandatory
S-20	Subsequent application enhancements or upgrades shall not remove or degrade security requirements	Mandatory
S-21	Create change management Documentation and procedures	Mandatory

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RSI's Project Manager and the State Project manager shall finalize the Work Plan within 30 days of the Effective Date and further refine the tasks required to implement the Project. The elements of the preliminary Work Plan are documented in accordance with RSI's plan to implement the Application Software. Continued development and management of the Work Plan is a joint effort on the part of RSI and State Project Managers.

The preliminary, high-level Work Plan created by RSI and the State is set forth in Table I-1 at the end of this Exhibit.

In conjunction with RSI's Project Management methodology, which shall be used to manage the Project's life cycle, the RSI team and the State shall finalize the Work Plan. This plan shall identify the tasks, Deliverables, major milestones, task dependencies, and a payment Schedule required to implement the Project. It shall also address intra-task dependencies, resource allocations (both State and RSI team members), refine the Project's scope, and establish the Project's Schedule.

1. ASSUMPTIONS

2. A. General

- The State shall provide team members with decision-making authority to support the Implementation efforts, at the level required by the project.
- All State tasks must be performed in accordance with the revised Work Plan.
- All key decisions will be resolved within five (5) business days. Issues not resolved within this initial period will be escalated to the State Project Manager for resolution.
- Any activities, decisions or issues taken on by the State that affect the mutually agreed upon Work Plan timeline, scope, resources, and costs shall be subject to the identified Change Control process.
- RSI shall provide a separate escrow agreement for the application.
- RSI shall maintain an accounting system in accordance with Generally Accepted Accounting Principles (GAAP).

B. Logistics

- The RSI Team shall perform some activities of this Project at State facilities at no cost to RSI.
- The RSI Team shall honor all holidays observed by RSI or the State, although with permission, may choose to work on holidays and weekends.
- The State shall provide adequate facilities for the RSI Team, including PCs, phones, Virtual Private Network (VPN) access, and modem-based dial-out capability and access to any necessary internal State networks and/or software (within State standards). A physical workspace for each consultant, including a desk and chair, with the items mentioned above, shall be provided. Convenient access to a high-speed printer, a high-speed copier, and a fax machine shall be provided to the Project Team, as well as access to conference rooms for meetings. This space, equipment, and printer/fax supplies shall be provided at no cost to the RSI Team and shall be available when the Project begins.

C. Project Management

- The State shall approve the Project Management Methodology used for the Project.

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- The State shall provide the Project Team with reasonable access to the State personnel as needed to complete Project tasks.
- A Project folder created within the State system shall be used for centralized storage and retrieval of Project documents, work products, and other material and information relevant to the success of the Project and required by Project Team members. This central repository is secured by determining which team members have access to the Project folder and granting either view or read/write privileges. RSI's Project Manager will establish and maintain this folder. The State Project Manager shall approve access for the State team. Documentation can be stored locally for RSI and State team on a "shared" network drive to facilitate ease and speed of access. Final versions of all Documentation shall be loaded to the State System.
- RSI assumes that an Alternate Project Manager may be appointed from time to time to handle reasonable and ordinary absences of the Project Manager.

D. Technical Environment and Management

- The State is responsible for providing all hardware and system level software, network, and communication facilities needed to support the Project.
- The State shall provide the hardware and operating system to host the Project's development, system test, and production instances. RSI will size Hardware and operating system environments to support two (2) environments (test and production). Specifications of the other environments are the responsibility of the State and will be substantially the same as the test environment. All instances shall be installed on similar hardware configurations and operating system.
- The State's hardware operating environment and supporting software shall meet RSI certification requirements for the applications deployment being installed.
- The State is responsible for providing the Internet access.
- RSI team shall implement current release of MeF applications.
- RSI will lead an effort, including the State of New Hampshire Operations Team, to identify the hardware requirements for the development, system test and production environments. The State of New Hampshire shall satisfy those hardware requirements prior to RSI and State of New Hampshire teams building of the environment.
- Designated State systems personnel shall be available during normal working hours and for adjustments to operating systems configurations and tuning.

E. Conversions

Not applicable in this Contract.

F. Project Schedule

- The Project is planned to begin on July 18, 2014, but may begin earlier if agreeable to both parties, and is planned with a go-live date of December 4, 2014.

G. Reporting

- RSI shall conduct status meetings every two weeks, and provide reports that include, but are not limited to, minutes, action items, test results and Documentation.

H. User Training and Change Management

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- The RSI Team shall lead the development of the end-user training plan.
- Instructor-Led training shall be provided for user training.
- The State is responsible for the delivery of user training beyond the training to be provided by RSI within the scope of the Project.
- The State shall schedule and track attendance on all end-user training classes.

I. Performance and Security Testing

- The RSI Team shall provide a performance test workshop to identify the key scenarios to be tested, the approach and tools required, and best practices information on performance testing.
- The State shall work with RSI on performance testing as set forth in Contract Exhibit F – *Testing Services*.

3. ROLES AND RESPONSIBILITIES

A. RSI Team Roles and Responsibilities

1) RSI Team Project Executive

The RSI Team's Project Executives (RSI and Subcontractor Project Executives) shall be responsible for advising on and monitoring the quality of the Implementation throughout the Project life cycle. The Project Executive shall advise the RSI Team Project Manager and the State's Project leadership on the best practices for implementing the RSI Software Solution within the State.

2) RSI Project Manager

The RSI Team Project Manager shall have overall responsibility for the day-to-day management of the Project and shall plan, track, and manage the activities of RSI. The RSI Project Manager will have the following responsibilities:

- Maintain communications with the State's Project Manager;
- Work with the State in planning and conducting a kick-off meeting;
- Create and maintain the Work Plan;
- Assign RSI Team consultants to tasks in the Work Plan according to the scheduled staffing requirements;
- Define roles and responsibilities of all RSI Team members;
- Provide biweekly update progress reports to the State Project Manager;
- Notify the State Project Manager of requirements for State resources in order to provide sufficient lead time for resources to be made available;
- Review task progress for time, quality, and accuracy in order to achieve progress;
- Review requirements and scheduling changes and identify the impact on the Project in order to identify whether the changes may require a change of scope;
- Implement scope and Schedule changes as authorized by the State Project Manager and with appropriate Change Control approvals;
- Inform the State Project Manager and staff of any urgent issues if and when they arise; and
- Provide the State completed Project Deliverables and obtain sign-off from the State's Project Manager.

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3) RSI Team Analysis

The RSI Team shall verify and inventory MeF system requirements:

- Construct and confirm application test case scenarios;
- Produce application configuration definitions and configure the applications;
- Conduct testing of the configured application;
- Produce functional Specifications for extensions and interfaces;
- Assist the State in the testing of extensions and interfaces;
- Assist the State in execution of the State's Acceptance Test;
- Conduct follow-up meetings to obtain feedback, results, and concurrence/approval from the State;
- Assist with the correction of configuration problems identified during system, integration and Acceptance Testing; and
- Assist with the transition to production.

4) RSI Team Tasks

The RSI team shall be responsible for the designated Project tasks in Table B-1.

B. State Roles and Responsibilities

The following State resources have been identified for the Project. The time demands on the individual State team members will vary depending on the phase and specific tasks of the Project. The demands on the Subject Matter Experts' time will vary based on the need determined by the State Leads and the phase of the Project.

1) State Project Manager

The State Project Manager shall work side-by-side with the RSI Project Manager. The role of the State Project Manager is to manage State resources, facilitate completion of all tasks assigned to State staff, and communicate Project status on a regular basis. The State Project Manager represents the State in all decisions on Project matters, provides all necessary support in the conduct of the Project, and provides necessary State resources, as defined by the Work Plan and as otherwise identified throughout the course of the Project. The State Project Manager has the following responsibilities:

- Plan and conduct a kick-off meeting with assistance from the RSI team;
- Assist the RSI Project Manager in the development of a detailed Work Plan;
- Identify and secure the State Project Team members in accordance with the Work Plan;
- Define roles and responsibilities of all State Project Team members assigned to the Project;
- Identify and secure access to additional State end-user and IT staff as needed to support specific areas of knowledge if and when required to perform certain Project tasks;
- Communicate issues to State management as necessary to secure resolution of any matter that cannot be addressed at the Project level;
- Inform the RSI Project Manager of any urgent issues if and when they arise; and
- Assist the RSI team staff to obtain requested information if and when required to perform certain Project tasks.

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2) State Subject Matter Expert(s) (SME)

The role of the State SME is to assist application teams with an understanding of the State's current business practices and processes, provide agency knowledge, and participate in the implementation. Responsibilities of the SME include the following:

- Be the key user and contact for their Agency or Department;
- Attend Project Team training and acquire in-depth functional knowledge of the relevant applications;
- Assist in validating and documenting user requirements, as needed;
- Assist in mapping business requirements;
- Assist in constructing test scripts and data;
- Assist in system, integration, and Acceptance Testing;
- Assist in performing integration testing and data verification;
- Attend Project meetings when requested; and
- Assist in training end users in the use of the RSI Software Solution and the business processes the application supports.

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3) State Technical Lead and Architect

The State's Technical Lead and Architect reports to the State's Project Manager and is responsible for leading and managing the State's technical tasks. Responsibilities include:

- Attend technical training as necessary to support the Project;
- Assist the State and RSI Project Manager to establish the detailed Work Plan;
- Manage the day-to-day activities of the State's technical resources assigned to the Project;
- Work with State IT management to obtain State technical resources in accordance with the Work Plan;
- Work with the RSI Technical Architect and the State's selected hardware vendor to architect and establish an appropriate hardware platform for the State's Project development and production environments;
- Work in partnership with RSI and lead the State's technical staffs' efforts in documenting the technical operational procedures and processes for the Project. This is a Contractor Deliverable and it will be expected that RSI will lead the overall effort with support and assistance from the State; and
- Represent the technical efforts of the State at Project meetings.

4) State Application DBA (DoIT)

The role of the State Application DBA(s) is to work closely with the RSI Team to install and maintain the Application environments throughout the duration of the Project. It is important that the State Application DBA(s) assumes responsibility for the support of these environments as soon as possible and conducts the following responsibilities throughout the Project:

- Attend Application DBA training and acquire in-depth technical knowledge of application DBA responsibilities, if the DBA has not already done so;
- Work with the RSI to finalize machine, site, and environment (development, system test, and production) configurations;
- Work with RSI to finalize logical and physical database configurations;
- Work with RSI to install the RSI tools and RSI Applications for the development and training environment;
- Work with RSI to clone additional application instances as needed by the application teams;
- Work with RSI upgrades to the Application instances as required by the Teams. Maintain a consistent and constant parity with all instances as required by the Application teams;
- Work with RSI and the Application teams to establish and manage an instance management plan throughout the Project;
- Work with RSI to establish and execute backup and recovery procedures throughout the Project;
- Manage Operating System adjustments and System Maintenance to maintain system configurations and Specifications;
- Work with the Application Teams to manage the availability of Application instances throughout the Project;
- Perform routine RSI Application monitoring and tuning;

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- Work with RSI to define and test Application security, backup and recovery procedures;
- Assume responsibility for the database administration functions, upon transfer of the Application to the State's hardware platform;
- Develop and maintain role-based security as defined by the Application Teams;
- Establish new RSI Application user Ids; and
- Configure menus, request groups, security rules, and custom responsibilities.

5) State Network Administrator (DoIT)

The State Network Administrator will provide technical support regarding networking requirements administration. The responsibilities will include:

- Assess the ability of the State's overall network architecture and capacity to adequately support implemented applications;
- Establish connections among the database and application servers; and
- Establish connections among the desktop devices and the Application and database servers.

6) State Testing Administrator

The State's Testing Administrator will coordinate the State's testing efforts. Responsibilities include:

- Coordinating the development of system, integration, performance, and Acceptance Test plans;
- Coordinating system, integration, performance, and Acceptance Tests;
- Leading UAT;
- Chairing test review meetings;
- Coordinating the State's team and external third parties involvement in testing;
- Ensuring that proposed process changes are considered by process owners;
- Establish priorities of Deficiencies requiring resolution; and
- Tracking Deficiencies through resolution.

4. SOFTWARE APPLICATION

System requirements are defined within Attachment 1: *Statement of Work*.

5. CONVERSIONS

Not applicable in this contract

6. A. INTERFACES

Not applicable in this contract

7. APPLICATION MODIFICATION

Not applicable in this contract

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8. PRELIMINARY WORK PLAN

The following Table I-1 provides the preliminary agreed upon Work Plan for the Contract, as provide by RSI. The updated Work Plan created at the start of the project will supersede and replace the Work Plan below. "Duration" in the table is measured in days.

Table I-1: High Level Preliminary NH Project Plan

Task Name	Duration	Start	Finish
DRA MeF Project	147d?	Wed 6/18/14	Thu 1/8/15
Project Management	119d?	Wed 6/18/14	Mon 12/1/14
Discovery	72d	Wed 6/18/14	Thu 9/25/14
Requirements Confirmation	15d	Wed 6/18/14	Tue 7/8/14
Technical Architecture Review	10d	Wed 6/18/14	Tue 7/1/14
Coordinate Hardware Procurement	62d	Tue 7/1/14	Thu 9/25/14
MeF Administrative Tasks	20d	Wed 6/18/14	Tue 7/15/14
Develop DRA Individual Income Schemas	8d	Wed 6/18/14	Fri 6/27/14
Design	20d	Wed 7/9/14	Tue 8/5/14
Build	55d?	Tue 8/5/14	Tue 10/21/14
Deployment	67d?	Tue 10/7/14	Thu 1/8/15
Documentation	10d	Wed 10/8/14	Tue 10/21/14
Training	16d?	Wed 10/8/14	Wed 10/29/14
Execute Hardware/Software Testing	5d	Tue 10/7/14	Tue 10/14/14
UATDRA Test Execution	21d?	Wed 10/29/14	Thu 11/27/14
Implement MeF into Production	5d	Thu 11/27/14	Thu 12/4/14
System Support - Warranty	30d	Fri 11/28/14	Thu 1/8/15

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EXHIBIT J
SOFTWARE LICENSE

1. LICENSE GRANT

Subject to the payment of applicable license fees set forth in Contract Exhibit B: *Price and Payment Schedule*, RSI hereby grants to the DRA (Licensee) a perpetual, non-exclusive, non-transferable, fully paid, royalty free limited use license to use the Software and its associated Documentation, subject to the terms of the Contract.

2. USER MANUALS AND DOCUMENTATION COPIES

RSI shall provide the State with one (1) electronic version in Microsoft WORD and PDF format. The Licensee shall have the right to copy the user manual solely for use by Authorized Users (as defined in Attachment 2). The State agrees to include copyright and proprietary notices provided to the State by RSI on such copies.

3. RESTRICTIONS

Except as otherwise permitted under the Contract, the Licensee agrees not to:

- a. Remove or modify any program markings or any notice of RSI's proprietary rights;
- b. Make the programs or materials available in any manner to any third party for use in the third party's business operations, except as permitted herein; or
- c. Cause or permit reverse engineering, disassembly or recompilation of the programs.

4. TITLE

Title, right, and interest (including all ownership and intellectual property rights) in the Software, and its associated Documentation, shall remain with RSI.

5. VIRUSES

RSI shall provide Software that shall not contain any viruses, destructive programming, or mechanisms designed to disrupt the performance of the Software in accordance with the Specifications.

As a part of its internal development process, RSI will use reasonable efforts to test the Software for viruses. RSI shall also maintain a master copy of the appropriate versions of the Software, free of viruses. If the State believes a virus may be present in the Software, then upon its request, RSI shall provide a master copy for comparison with and correction of the State's copy of the Software.

6. AUDIT

Upon forty-five (45) days written notice, RSI may audit the State's use of RSI provided programs at RSI's sole expense. The State agrees to cooperate with RSI's audit and provide reasonable assistance and access to information. The State agrees that RSI shall not be responsible for any of the State's reasonable costs incurred in cooperating with the audit. Notwithstanding the foregoing, RSI's audit rights are subject to applicable State and federal laws and regulations.

7. SOFTWARE NON-INFRINGEMENT

RSI warrants that it has good title to, or the right to allow the State to use all Services and Software ("Material") provided under this Contract, and that such Services and Software do not violate or

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infringe any patent, trademark, copyright, trade name or other intellectual property rights or misappropriate a trade secret of any third party.

The warranty of non-infringement shall be an on-going and perpetual obligation that shall survive termination of the Contract. In the event that someone makes a claim against the State that any Material infringe their intellectual property rights, RSI shall defend and indemnify the State against the claim provided that the State:

- a. Promptly notifies RSI in writing, not later than 30 days after the State receives actual written notice of such claim;
- b. Gives RSI control of the defense and any settlement negotiations; and
- c. Gives RSI the information, authority, and assistance reasonably needed to defend against or settle the claim.

Notwithstanding the foregoing, the State's counsel may participate in any claim to the extent the State seeks to assert any immunities or defenses applicable to the State.

If RSI believes or it is determined that any of the Material may have violated someone else's intellectual property rights, RSI may choose to either modify the Material to be non-infringing or obtain a license to allow for continued use, or if these alternatives are not commercially reasonable, RSI may end the license, and require return of the applicable Material and refund all fees the State has paid RSI under the Contract. RSI will not indemnify the State if the State alters the Material without RSI's consent or uses it outside the scope of use identified in RSI's user Documentation or if the State uses a version of the Material which has been superseded, if the infringement claim could have been avoided by using an unaltered current version of the Material which was provided to the State at no additional cost. RSI will not indemnify the State to the extent that an infringement claim is based upon any information design, Specification, instruction, Software, data, or material not furnished by RSI. RSI will not indemnify the State to the extent that an infringement claim is based upon the combination of any Material with any products or services not provided by RSI without RSI's consent.

8. SOFTWARE ESCROW

8.1 RSI represents and warrants that the currently existing source code for the Software licensed to the State under the Contract, as well as the Documentation for such Software, and developer comments to the source code for the Software (the "Deposit Materials") have been deposited in an escrow account maintained at NCC Group Escrow Associates, LLC, 123 Mission Street, Suite 1020, San Francisco, CA 94105 "Escrow Agent") as required by this Contract. Future Deposit Materials for major version releases of the Software not otherwise delivered to the State Licensee as source code shall be deposited in the escrow account (within six (6) months after the first commercial shipment of each such release). RSI shall promptly pay to the Escrow Agent all escrow fees that become due under the Escrow Agreement to maintain the Software in escrow.

8.2 RSI agrees that, upon execution of this Contract, the State shall be added to the Escrow Agreement as a beneficiary. The Escrow Agent shall notify the State that it has been added as a subscriber within a commercially reasonable time. Thereafter, upon the request of the State, to be

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made no more frequently than annually, RSI shall provide the State with written verification that the Software has been deposited with the Escrow Agent.

8.3 The Escrow Agent shall make and release a copy of the applicable Deposit Materials to the State upon the occurrence of any of the following events ("Release Events"):

- (a) RSI has made an assignment for the benefit of creditors;
- (b) RSI institutes or becomes subject to a liquidation or bankruptcy proceeding of any kind;
- (c) A receiver or similar officer has been appointed to take charge of all or part of RSI's assets;
- (d) RSI terminates its maintenance and operations support services for the State for the Software or has ceased supporting and maintaining the Software for the State whether due to its ceasing to conduct business generally or otherwise, except in cases where the termination or cessation is a result of the non-payment or other fault of the State;
- (e) RSI defaults under the Contract; or
- (f) RSI ceases its on-going business operations or that portion of its business operations relating to the licensing and maintenance of the Software.

8.4 In the event that Deposit Materials are released from escrow to the State, RSI hereby grants the State the right to use, copy, modify, display, distribute, and prepare derivative works of the Deposit Materials, and to authorize others to do the same on behalf of the State (Contractors, agents, etc.), solely for the purpose of completing the performance of RSI's obligations under the Contract, including, but not limited to, providing maintenance and support for the Software and subject to the rights granted in this Contract.

8.5 RSI agrees to pay all costs associated with the escrow covered by this Contract, except for nominal fees to cover the cost of reproduction and distribution of release of the Deposit Materials to the State, including all related reasonable administrative expenses.

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EXHIBIT K
WARRANTY AND WARRANTY SERVICES

1. WARRANTIES

1.1 Services

RSI warrants that the System will operate to conform to the Specifications, terms, and requirements of the Contract.

1.2 Software

RSI warrants that the Software, including but not limited to the individual modules or functions furnished under the Contract, is properly functioning within the System, compliant with the requirements of the Contract, and will operate in accordance with the Specifications and Terms of the Contract.

For any breach of the above Support and Maintenance warranty, the State's remedy, and RSI's entire liability, shall be: (a) the correction of program errors that cause breach of the warranty, or if RSI cannot substantially correct such breach in a commercially reasonable manner, the State may end its program license and recover the fees paid to RSI for the program license and any unused, prepaid technical support fees the State has paid for the program license; or (b) the re-performance of the Deficient services, or (c) if RSI cannot substantially correct a breach in a commercially reasonable manner, the State may end the relevant services and recover the fees paid to RSI for the Deficient services.

1.3 Non-Infringement

RSI warrants that it has good title to, or the right to allow the State to use, all Services, equipment, and Software ("Material") provided under this Contract, and that such Services, equipment, and Software do not violate or infringe any patent, trademark, copyright, trade name or other intellectual property rights or misappropriate a trade secret of any third party.

1.4 Viruses; Destructive Programming

RSI warrants that the Software shall not contain any viruses, destructive programming, or mechanisms designed to disrupt the performance of the Software in accordance with the Specifications.

1.5 Compatibility

RSI warrants that all System components, including but not limited to the components provided, including any replacement or upgraded System Software components provided by RSI to correct Deficiencies or as an Enhancement, shall operate with the rest of the System without loss of any functionality.

1.6 Services

RSI warrants that all Services to be provided under the Contract will be provided expediently, in a professional manner, in accordance with industry standards and that

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WARRANTY AND WARRANTY SERVICES

Services will comply with performance standards, Specifications, and terms of the Contract.

1.7 Personnel

RSI warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

1.8 Breach of Data

RSI shall be solely liable for costs associated with any breach of State data housed at their location(s) including but not limited to notification and any damages assessed by the courts.

3. WARRANTY PERIOD

The Software Warranty, as described in Section 1.2, shall commence upon acceptance as described in Exhibit B, Deliverable 14, and extend for 30 days.

If within the last thirty (30) calendar days of the Software Warranty Period, the Software fails to operate in accordance with its Specifications, the Warranty Period will cease, RSI shall correct the Deficiency, and a new 30 Warranty Period will begin. Any further Deficiencies with the Software must be corrected and run fault free for 30 consecutive calendar days.

Section 1.2 shall survive the termination of this Agreement. Section 1.3 through 1.7 shall remain in effect through the term of the Contract and any extensions thereof.

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EXHIBIT L
TRAINING SERVICES

RSI shall provide the following Training Services.

A. TRAINING

RSI will train DoIT staff on the applications administration. They will provide knowledge transfer for the creation of additional Gateway interfaces. DoIT staff will code business rules for this engagement under the supervision and guidance of RSI. This training will consist of a classroom session with 3-10 DoIT Staff.

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EXHIBIT M

Not Used.

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Modernized eFile
CONTRACT 2015-006 - PART 3
EXHIBIT N
CERTIFICATES AND ATTACHMENTS

Attached are:

- A.** Contractor's Certificate of Vote/Authority
- B.** Contractor's Certificate of Good Standing
- C.** Contractor's Certificate of Insurance
- D.** Attachment 1 Statement of Work
- E.** Attachment 2 Modernized eFile System License Agreement
- F.** Attachment 3 Modernized eFile System Licensed Software Maintenance and Support Agreement

ATTACHMENT 1 TO 2015-006

STATEMENT OF WORK

This Statement of Work (“SOW”) is submitted by Revenue Solutions, Inc. (“RSI”) in response to the request by the State of New Hampshire Department of Revenue Administration (“DRA”) to provide RSI’s Modernized eFile (“MeF”) solution.

The SOW is segmented into three (3) attached Exhibits:

1. Exhibit A – Services
2. Exhibit B – Fees and Payment Schedule
3. Exhibit C - Special Provisions

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EXHIBIT A – SERVICES

The Services to be provided by RSI, to implement the MeF solution, are defined below. The Services defined herein are the only Services to be provided by RSI unless modified, by mutual written agreement, by RSI and the DRA.

1. MeF Solution Overview

RSI is pleased to propose its modular, high-performance Modernized eFile (“MeF”) solution that is built on an open, scalable, .NET platform. RSI delivers a MeF solution that is designed and built specifically for MeF. The RSI MeF solution is not an add-on to an existing product. It is tailor-made for the needs of MeF now, and most importantly, in the future. The RSI MeF solution provides the following capabilities:

- Makes a request to IRS MeF server to download a return;
- Downloads returns, which includes federal and state return data along with any attachments;
- Sends a receipt to the IRS MeF server that the return was downloaded;
- Validates that the return conforms to the defined DRA XML schema and associated business rules;
- Sends an acknowledgement to the IRS MeF server that the return was either accepted or rejected;
- Prepares the downloaded return for backend processing; and,
- Provides access to view federal and state return data and the associated attachments.

Figure A-1 below depicts the MeF communications.

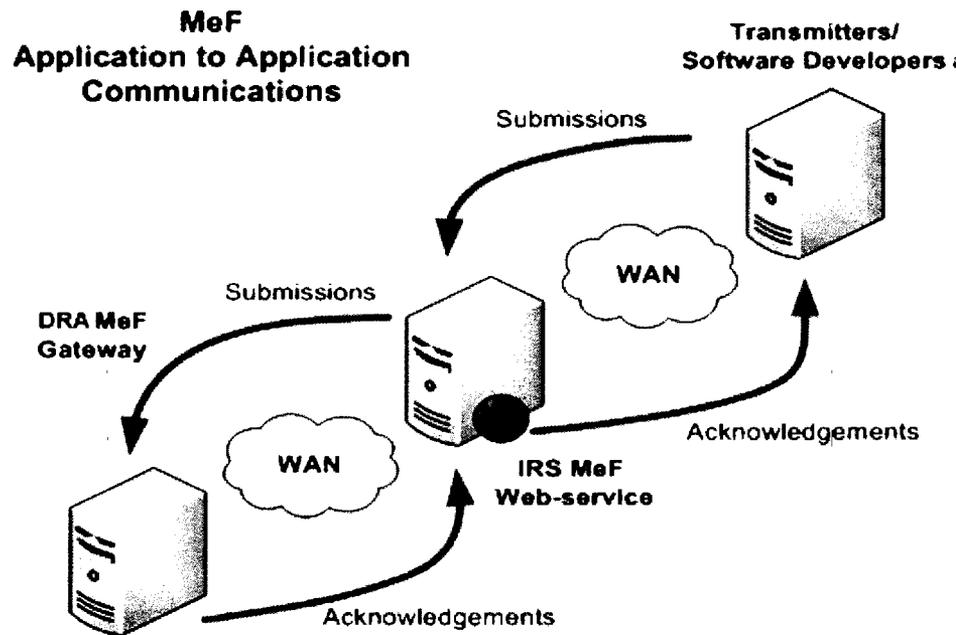


Figure A-1: MeF Communications

RSI's MeF solution was designed with the following principles:

- **Expandable** – 1) additional tax types can be added without the need to rewrite either the core Gateway or Viewer functionality; and, 2) RSI's MeF infrastructure provides a foundation for other applications (e.g. Federal/State Employment Taxes/FSET and Streamlined Sales Tax/SST).
- **Extensible** – the technical architecture utilizes plug-ins that simplify the integration with external systems and provides the flexibility to incorporate custom logic that extends the core MeF functionality.
- **Configurable** – depending on the time of year, and even during a given day, the processing demands of a tax agency are variable. The RSI MeF solution provides the DRA the configuration options (e.g., # submissions to download) necessary to meet variable processing demands.
- **Scalable** – the technical architecture delivers the high performance necessary to meet today's processing requirements along with the flexibility to scale to meet future requirements, such as the addition of new tax types and/or increased transaction volumes.

MeF Gateway

The MeF Gateway Service functions as the front end of the MeF system providing all communication, encryption, security, and data transport functions required for the DRA to integrate with the IRS Modernized e-File System. The Gateway provides web services functionality that sends and receives web service requests to and from the MeF web service provided by the IRS using the Web Services-Interoperability SOAP messaging with attachments Binding Profile (HTTP 1.1) and support for Secure Socket Layer (SSL) encryption. The Gateway service takes requests from a request work queue, packages the request object into a SOAP Web Service request, sends the request, and receives the SOAP Response. A workflow is followed for each request scenario to ensure data integrity and process life cycle.

The Gateway supports up to five concurrent sessions with each different system ID. The ability to support concurrent sessions is necessary to enable simultaneous and variable requests of, or deliveries to, the IRS MeF Server. For example, the Gateway needs to be able to request a new return and deliver a receipt, acknowledgement or rejection at the same time. The Gateway is implemented with a multi-threaded and work queue based architecture to provide both performance and scalability.

The Gateway supports the following list of operational and administrative messages defined by the IRS MeF WSDL (Web Service Definition Language):

- Get New Submissions;
- Get Submissions by Message ID;
- Get Submissions;
- Get Submission;
- Send Submission Receipts;
- Send Acknowledgements;
- Get New Acknowledgement Notifications;
- Get Acknowledgement Notifications;
- Get Acknowledgement Notification;
- Get Submission Reconciliation List;

- Login (Strong Authentication version);
- Logout;
- Request ETIN Status;
- Request List of ETINs; and,
- Request List of State Participants.

Requests are originated either by the message scheduler or during the processing of responses from a request. Upon execution of a request for new submissions, the Gateway downloads one or more submissions on a continuous basis until all submissions have been downloaded. The messages that are received as a result of a request for new returns contain return data in the XML format and binary attachments that are in the form of PDFs. The message contents are transmitted in a compressed format that utilizes the zip archive format.

The Gateway request can be executed on a scheduled basis and also by other components, such as the Submissions and Acknowledgements module. The Submissions and Acknowledgements process is a hands-off process. The Gateway includes an administration interface (see Figure A-2) that provides access to the following configuration parameters:

- MeF security and identity credentials (e.g. ETIN, digital certificate and System ID);
- User authorizations;
- Logging and Audit Configuration;
- Work Queue (e.g. # returns to pull) and Thread pool tuning parameters; and,
- Plug-in configuration.

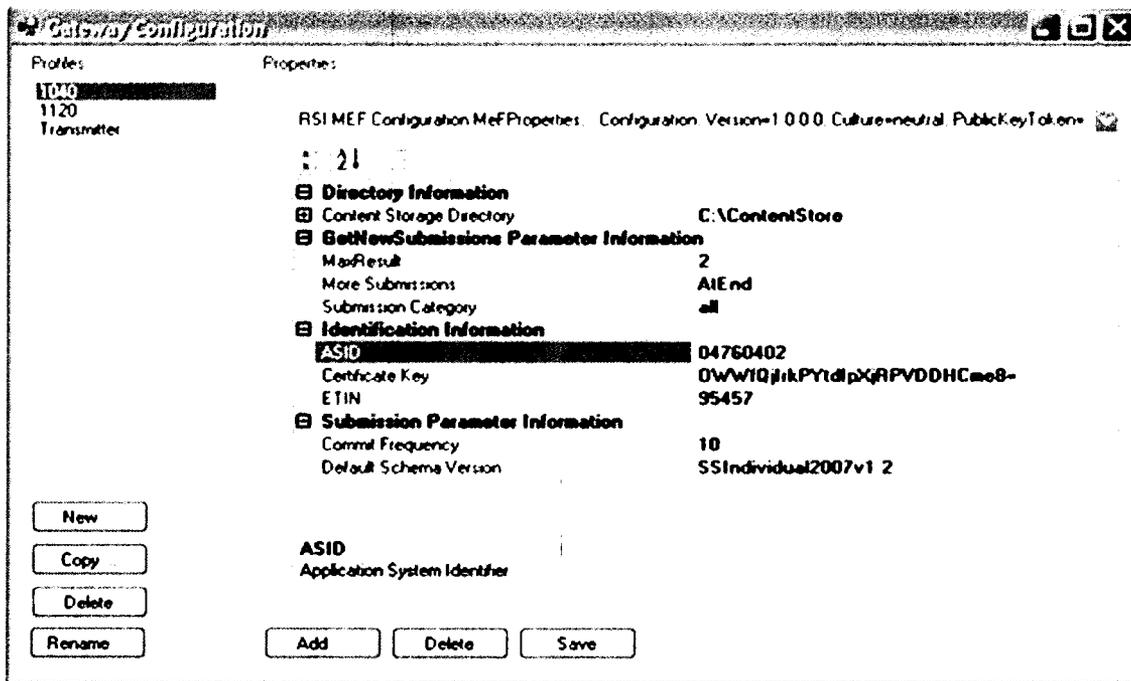


Figure A-2: MeF Configuration Tool

RSI's Communications Gateway conforms to the IRS Interface Control Document (ICD), Pub 4164 FedState web-services descriptive language (WSDL), and system requirements for Trading Partners

published by the IRS. Further, RSI's MeF solution incorporates the security necessary for processing federal and state tax return data with strict adherence to IRS security regulations (e.g. Publication 1075).

Submissions and Acknowledgements

The MeF Gateway provides all submissions and acknowledgement functionality. When the MeF SOAP message, with the submission payload (i.e., the tax return data and attachments) is returned, the message header information is extracted and the payload is unzipped to disk on the content store. The header information is reconciled with the payload and the communications Gateway issues the "SendSubmissionReceipts" web service request to the IRS MeF as confirmation of receipt of the submission. (The content store is a file system storage for intermediate storage of submissions during processing and associated request state. This data is kept until the submission is replicated into the database and the acknowledgement is sent. For high-availability, the content store is maintained on a shared file system to allow "restart" of requests by a hot stand-by system.)

After receipt has been confirmed, the submission, along with the transmission information, is inserted into a relational database. Next, the XML data is validated. A submission, which does not pass the schema validation, is marked as rejected on the database and a rejection message is delivered via the Send Acknowledgement web-service. In addition to validating that the submission passes schema validation, the RSI MeF solution provides a Business Rule plug-in that can be inserted into the process for application of business rules that are not defined in the XML schema validation. If the submission passes the schema validation, the Business Rule plug-in is invoked on an asynchronous basis. Once the business rule validation is complete, the Send Acknowledgement web-service is invoked with a message that is based on the results of the validation.

MeF Data Extracts

After a submission successfully passes validation the submission can be processed for export to the State tax, payment, or other backend systems. The RSI MeF solution provides a Post-Acknowledgement Plugin interface for developing and implementing these exports. The submission data can be reformatted to XML documents, flat files, databases, or messaging systems. The post-acknowledgement plugins can use the RSI flat file mapping system for mapping to a flat file format (see *RSI Flat File Mapping System* section below.)

RSI Flat File Mapping System

When a submission passes all defined validation, the RSI MeF solution utilizes its Flat-file formatter API to map the XML submission return data to prepare it for processing by the backend tax administration system. The translator plug-in maps the data from the XML tax form to a flat-file format that is convenient for processing by the backend system. The flat-file formats are available in a variety of fixed length or delimiter separated values formats that are suitable for mainframe, Unix, or Microsoft Window system processing.

An easy to use Microsoft Excel Spreadsheet is used to define the mapping from submission form data to flat-file format. Standard mappings are provided and extensions or special functions can be programmed to perform custom formatting of data elements. Flat-file formatting can run as each set of submissions are downloaded, or can run on a predetermined scheduled basis via the scheduler.

Business Rule Plugin

The Business Rule Plug-in API provides a framework in which to execute: 1) business rule validations; 2) external system integration plugs; or 3) scheduled plug-ins (that run at a scheduled time). Plug-in rules are implemented in C#. Business rules plug-ins provide custom business logic for validating submission form data (i.e. Returns, schedules, and worksheets). This capability is necessary when the business rule cannot be validated by the schema. An example of this type of business rule is validating that an ERO or Software Developer is a valid transmitter. RSI implements the custom logic necessary to support the existing business rules that the DRA is currently using.

RSI MeF Gateway Database

The MeF Gateway Database stores configuration, transaction, security, audit, and forms data. All transaction data with the IRS is saved. The State of New Hampshire and IRS form data is saved in XML database type format that allows XQuery data access. Audit logging for transaction, security, administrative login or configuration changes, or severe error events create audit records on the database. This audit logging is compliant with IRS Publication 1075 audit logging guidelines. This database is open and documented. This data can also be used for ad hoc and custom reporting and system integration purposes. User specific tables and data for plug-ins can be added.

The MeF Gateway database is an operational database that is designed to store submission data for only the current tax processing year. (e.g., in tax processing year 2014, the Gateway database may contain tax year 2013 and 3 prior tax years, 2012, 2012 and 2010). All data inserted into the MeF Gateway database during a given tax processing year is also stored in a mirror database, the MeF Viewer Database. Unlike the MeF Gateway Database, the MeF Viewer Database retains multiple previous tax processing years. For example, in tax processing year 2015, the Gateway Database will have only data processed in that tax year, whereas, the Viewer database will have data from the 2013, 2014 and 2015 tax processing years. Separating the Gateway database and the Viewer Database reduces the potential for performance impacts on the Gateway due to user viewing and vice-versa. At the same time, storing all data in a mirrored Viewer database will provide the capability to view a return processed in 2013.

RSI MeF Viewer

One of the benefits of migrating to MeF is the ability to receive additional federal and state return data along with supporting documentation in the form of PDF attachments. The RSI MeF Viewer provides a forms quality view of the Federal and State return data and the ability to view any PDF attachments. Given the large volume of federal tax forms and schedules, the RSI MeF solution relies on the XSLT style sheets provided by the IRS to view federal return data. To view the State return data, RSI uses the "Tagged PDF" technique. This approach cross-references the fields on the PDF template with the XML tags on the return data.

Mapping from the Submission data elements to the State form is configured via an easy to use Microsoft Excel spreadsheet. Repeating fields, tables, and special formatting is configured with an XML file. The same mapping files are used by the MeF Viewer and to generate the PDFs for the backend imaging system RSI utilizes commercial third-party software, Active PDF toolkit, to provide the capability to populate fields in a PDF document using XML data. This dual approach to delivering a viewing system provides a forms quality view of both the Federal and State return data. Users are able to search for a return based on the filling parameters:

- Taxpayer ID (e.g., SSN/EIN);
- Taxpayer Name including: partial name search on the last name or full name of the entity;
- DRA Unique Taxpayer Identification Number;
- Tax Year;
- Tax Year Range;
- Submission ID;
- Submission Status (Rejected, Accepted or Both) along with Taxpayer ID and Tax Year;
- Message ID; and,
- Document Locator Number (if applicable).

The Viewer also provides site and tax type configuration display of submission detail information. Figure A-3 provides an example screenshot from the RSI MeF Viewer.

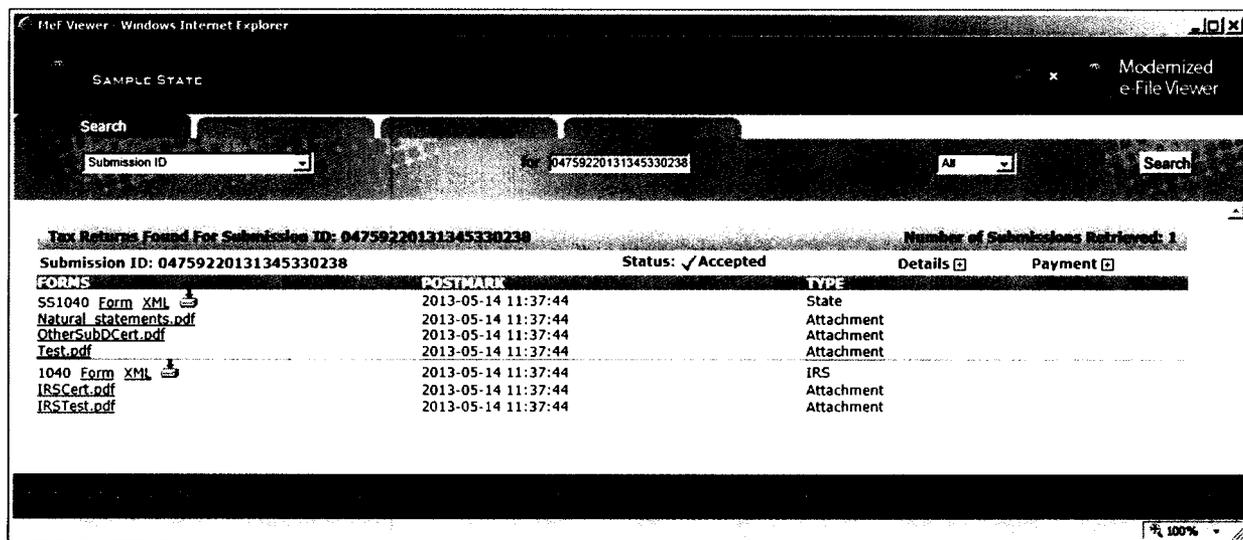


Figure A-3: Example of the RSI MeF Viewer Screenshot

The RSI MeF Viewer is typically used by MeF Administrators to review and debug Software Developer/ERO (e.g., Intuit) issues during Software Developer testing and production operations. The MeF Viewer capability can be extended to support a larger user base of DRA users.

2. Scope of Services

The scope of services to be provided by RSI is defined as follows.

- **Provision of Licensed MeF Software** – RSI will provide a limited use license to the DRA for MeF processing of DP-10, Interest & Dividends tax type. The MeF License Agreement is included as Exhibit C.
- **Implementation Services** – RSI will provide services to configure and implement the MeF solution. The services to be provided, the project deliverables, and the project schedule are described below.

- **Annual Maintenance & Support Services** – RSI will provide maintenance and support services for the MeF solution for a period of one year starting at time of software installation. Additional years of maintenance and support may be purchased by DRA. The MeF Annual Maintenance and Support Agreement is included in Exhibit C.

Implementation Services, Project Deliverables, and Project Schedule

Described in this section are the tasks that RSI will undertake to complete the project to get the MeF solution operable and deployed at the DRA. Table A-1 contains the list of project tasks (RSI tasks are designated as “RSI-x” in the Task No. column) and the deliverable that will be produced. Also indicated in the table are the estimated submission dates of the deliverables to the DRA. The estimated submission dates are based on an anticipated June 18, 2014 project start date. A project start date other than June 18, 2014 may affect the overall schedule. However, RSI intends to complete the project on or about October 1, 2014 provide the project starts on or about June 18, 2014. Tasks in Table A-1 designated as “DRA-x” are project tasks that will be completed by the DRA. RSI’s task plan is contingent on the completion of these tasks by the DRA in the prescribed time frames.

Table A-1: Project Tasks, Deliverables and Schedule

Task No.	Task Name	Task Description & Deliverables Descriptions	Estimated Date
RSI-1	Project Management	<p>RSI has included a Project Management task that extends the length of the project. The purpose of this task is threefold:</p> <ul style="list-style-type: none"> • Provide the necessary oversight and coordination of all project tasks and resources to ensure both timely and quality delivery; • Provide weekly status reporting, which is critical to achieving timely delivery; and, • Ensure that critical management plans (e.g. Change management, Risk management, etc.) remain organic documents that are actively managed. 	Ongoing, from project start to end
DRA-1	MeF Administrative Tasks	<p>Based on RSI's knowledge of MeF and our work with the TIGERS committee, RSI understands that there are a variety of administrative tasks that DRA needs to complete to participate in MeF. The following is a list of these activities, which should be completed by the DRA as soon as possible. <i>[Note that prices below are not included in our proposed price.]</i></p> <ul style="list-style-type: none"> • Remit Registration Payment. <i>[Note: State registration costs run from \$1,500 - \$2,500 per Fed/State MeF program per State depending on the size of the state and have not been included in our bid price.]</i> • Remit Annual Maintenance Payment to the Federation of Tax Administrators (FTA). <i>[Note: State annual maintenance costs run from \$700 - \$900 per Fed/State MeF program per state and have not been included in our bid price.]</i> • Execute Memo of Understanding. <i>[Note: The IRS will not allow any interaction with its network, including test mode, until the MOU is signed.]</i> 	As soon as possible

Task No.	Task Name	Task Description & Deliverables Description	Expected Date
		<ul style="list-style-type: none"> • Obtain ETIN from IRS. [Note: This must be completed before testing can commence.] • Register System with IRS. [Note: This must be completed before testing can commence.] • Purchase Digital Certificate. [Note: Approved vendors are Verisign, EnTrust or IdenTrust. This cost has not been included in our bid price.] • Register Primary Contact and Delegates • Purchase ActivePDF Toolkit [Servers license and developer licenses estimated to be approximately \$3,000. Exact licensing count determined during Technical Architecture confirmation.] <p>RSI assumes that DRA will be responsible for confirming and completing the list of MeF administrative duties and remitting the applicable fees.</p>	
RSI-2	MeF Detailed Workplan	The Project Workplan will be created to govern and manage the activities within the project. This schedule, contained in this table, will serve as the basis for this deliverable. The Workplan will reflect the schedule of the work as of the actual start date of the project and will include input from the DRA Project Manager. As the project progresses, the Workplan will serve to measure and report progress and will be updated, as needed, as events change during project execution.	June 2014
DRA-2	Develop MeF Schemas	The DRA has undertaken to develop the required schemas and to get them approved by the IRS.	Prior to the MeF Requirements Inventory
RSI-3	MeF Requirements Inventory	<p>In this task, RSI and DRA will review and validate MeF requirements, confirm project assumptions, identify any issues and provide any necessary clarifications. As appropriate, RSI will suggest additional requirements based on our MeF implementation experience. As part of this task, we will review and address the FTI Erase or Delete on Download and Logging requirements of IRS Pub 1075. These requirements will be implemented during system build. During the review of business requirements, RSI and DRA will conduct a security review, in the sole context of MeF, to make sure that the MeF implementation includes the appropriate security measures. The DRA will be responsible for implementing any related security measures. RSI's experience encompasses knowledge of federal regulations and policies, in particular, data security, that must be strictly adhered to. If necessary, updates to the Requirements Inventory will be made at this time to include any additional security requirements.</p> <p>The Requirements Inventory will document the business rules, integration points, and any technical system needs for the services work.</p>	July 2014
RSI-4	MeF Technical Architecture Configuration	RSI's MeF solution includes a recommended hardware/software configuration. Refer to the <i>System Hardware and Software Specifications</i> in Section 5 below for an estimated configuration. RSI will review the configuration with DRA IT staff to confirm the	July 2014

Task No.	Task Name	Task Description & Deliverables Descriptions	Estimated Date
		<p>configuration and identify any potential gaps. The outcome of this review will be a finalized technical architecture along with the configuration of any required hardware that needs to be provided by the DRA.</p> <p>The review will include both the Production and Test environments. A diagram of the Production and Test environments, including server type, configuration and quantity will be provided, if required.</p>	
RSI-5	MeF Design	<p>RSI will develop functional and technical specifications that demonstrate how the requirements documented in the Requirements Inventory will be implemented that are not part of the core RSI MeF solution because the requirements are unique to the DRA. The requirements which require functional and technical specifications because they are unique to the DRA will be included as follows:</p> <ul style="list-style-type: none"> • Develop Process Flow Specifications • Develop Business Rules Specifications • Develop Extract to Backend System Specifications • Develop Report Specifications <p>The software design specifications will describe how the functional requirements will be implemented, including the business rules and external legacy system interface integration.</p>	August 2014
RSI-6	Install MeF Software	<p>In this task, the most recent version of RSI's MeF software will be installed at the DRA.</p>	August 2014
RSI-7	MeF Build	<p>In this task, the MeF solution will be configured and any DRA specific build elements will be created. RSI uses industry standard coding, documentation, build and deployment procedures and always comments code. As part of the build:</p> <ul style="list-style-type: none"> • RSI will implement 15 business rules. Any additional business rules required by DRA will be implemented by DRA staff. • RSI will provide one data export to the DRA legacy tax system. • RSI will provide RSI MeF standard report queries and provide 24 hours development time for implementation of custom queries. During the build, RSI will review custom report queries created by the DRA. DRA will be responsible for implementation of queries in the DRA reporting tool. • Create Fillable PDFs for Viewing Returns/Schedules/Worksheets • The DRA MeF will be implemented for one DRA tax type (DP-10). <p>As part of this task, the following deliverables will be updated/created:</p> <ul style="list-style-type: none"> • Updated Software Design Specifications: The software design specifications will be updated during development to 	September 2014

Task No.	Task Name	Task Description & Deliverables Descriptions	Estimated Date
		<p>document the implementation details.</p> <ul style="list-style-type: none"> • Build and Deployment Procedures: Detailed documentation will be provided containing step by step descriptions of all build and deployment procedures. This documentation will describe the setup of environments and deployment of software that are specific to the DRA MeF implementation. 	
RSI-8	MeF System and Integration Test	<p>In this task, the System Test and Integration Test will be completed. RSI will use test plans for System Test and Integration Test. The Integration Test will include the execution of test scripts that focus on individual processing scenarios within specific software components. The two primary goals of the Integration Test are:</p> <ul style="list-style-type: none"> • Verify that the MeF software has been correctly installed on-site at the DRA; and, • Confirm that the application is fully operational and ready for User Acceptance Test (UAT). <p>RSI will be responsible for extracting and reformatting the MeF data into the format defined by DRA for processing in their tax administration system. DRA will be responsible for conducting the testing with the reformatted MeF data on the DRA tax administration system to confirm that the reformatted MeF data posts correctly.</p>	September 2014
RSI-9	Training and Knowledge Transfer	<p>In this task, which is planned to be undertaken near or after Production deployment (in order to take it off the critical path of the project schedule), RSI will provide appropriate training and knowledge transfer activities with the intent for the DRA to be able to expand the MeF solution in the future. These activities will include:</p> <ul style="list-style-type: none"> • Training: An appropriate number of Instructor-Led Training (ILT) in a classroom environment on-site at the DRA to transition the knowledge of the MeF solution. The ILT will address the system administration functions. <p>Knowledge Transfer: 1) DRA personnel will receive On-the-Job-Training (OJT), to facilitate knowledge transfer during the project, through participation on project tasks; and 2) knowledge transfer will be achieved through DRA participation in UAT Testing activities.</p>	Prior to November 2014
RSI-10	MeF UAT	<p>Based on a UAT Test plan, that will include test scripts that focus on business scenarios and system performance, the DRA will perform UAT with support from RSI. RSI will assist the DRA with developing the UAT Test scripts. The UAT Test scripts will be cross-referenced to the Requirements Inventory to ensure that all requirements have been included.</p> <p>UAT focuses on the execution of business scenarios so as to demonstrate that the application is ready for production. The business scenarios are documented in the form of test scripts and address one or more DRA requirements. Regression testing is incorporated into the User Acceptance Test process through retesting of scripts that do not</p>	October 2014

Task No.	Task Name	Task Description & Deliverables Description	Estimated Date
		<p>pass without an exception and retesting of scripts that are associated with a failed script.</p> <p>RSI will be responsible for working with the IRS, where necessary, to confirm that the Communications Gateway and Submissions and Acknowledgements components function properly. Given the need to interact with the IRS, DRA should designate at least one resource as a New Hampshire MeF IRS account delegate.</p>	
RSI-11	Modify Existing Policies and Procedures	Following UAT, the changes to process and workflow that were identified during design and tested during UAT will be incorporated into existing policy and procedures by the DRA. RSI will assist the DRA to define the changes to policies and procedures. The DRA will communicate the changes to the applicable parties.	Prior to Production
RSI-12	Develop Production Cutover Plan	A smooth transition to MeF for the DRA requires communication and proper coordination of people, process and technology. RSI will develop a "go-live" task list to deploy the system into production that clearly defines the task, responsible party and completion date. The plan will be developed after completion of UAT to allow incorporation of any lessons learned during the UAT Test.	September 2014
RSI-13	System Cutover to Production	RSI will conduct an appropriate series of meetings to execute the Cutover Plan. Based on RSI's experience with system cutovers, RSI recommends the creation of a core group of resources from each area of the DRA organization that is impacted.	Early to mid-November 2014
RSI-14	MeF Acceptance	In this task, the DRA will formally accept the MeF solution as deployed to Production.	At the completion of UAT
RSI-15	Software Developer Test	<p>The transition to MeF will require DRA to confirm that each ERO/Tax Software Developer that submits New Hampshire returns conforms to the XML defined schemas and business rules. DRA will be responsible for all interactions with the EROs and Tax Software Developers. RSI will provide assistance to the DRA.</p> <p>To complete the implementation of MeF, it is not expected that any, much less all, EROs need to have provided test files that conform to the XML schemas and business rules. If DRA can coordinate the receipt of test files from a single ERO (preferably one of the larger EROs such as H&R Block or Intuit) that conform to the defined XML schemas and business rules, these files can be used during testing.</p>	During November
RSI-16	Warranty Support	RSI will provide warranty of the installed MeF solution for a period of 30 days.	Commencing on the date the solution is accepted by DRA or the date the DRA first uses the system in a production mode, whichever is

Task No.	Task Name	Task Description & Deliverables Description	Estimated Date
			earlier.

3. Project Personnel

RSI will assign the personnel who possess experience with RSI's MeF solution and deployment Personnel will perform tasks assigned to them by the RSI Project Manager and will perform the work on-site or off-site, as appropriate. Based on prevailing project circumstances, personnel may be supplemented by other RSI personnel, as deemed appropriate by the RSI Project Manager.

In the event that the DRA desires to engage RSI for additional work associated with the MeF solution on an hourly Time & Materials basis, the RSI hourly rates contained in Table A-2 shall apply:

Table A-2: RSI Hourly Time & Materials Rates

Position Title	SFY 2015	SFY 2016	SFY 2017	SFY 2018	SFY 2019
Project Manager	\$225	\$233	\$241	\$249	\$258
Technical Architect	\$215	\$223	\$231	\$239	\$247
Developer	\$100	\$104	\$108	\$112	\$116
Tester	\$120	\$125	\$130	\$135	\$140

4. Project Assumptions

The following assumptions have been made with respect to this SOW submitted by RSI.

1. The project will begin on or about June 18, 2014.
2. The DRA will make available the necessary personnel to enable RSI to complete the project work on or about October 1, 2014.
3. The DRA will provide all necessary hardware and other infrastructure resources for the implementation and operation of the MeF solution in accordance with the project schedule. RSI assumes that the DRA WAN infrastructure is capable of supporting the maximum daily volume throughput to the proposed MeF solution.
4. The DRA will develop and receive approval from the IRS of the applicable MeF schemas. RSI further assumes that:
 - a. The DRA schemas will comply with the TIGERS standards.
 - b. The DRA schemas will utilize data elements that conform to TIGERS standards.
 - c. The DRA schemas will utilize the TIGERS recommended tag names for elements common to most state tax returns.
 - d. The DRA schemas will utilize the TIGERS recommended e-File Types for simple and complex XML structures.
 - e. The DRA will use the standardized spreadsheet provided by TIGERS to define the business rules related to the DRA schemas that cannot be defined in the XML schema.

- f. The DRA will determine the business rules for each form, schedule and worksheet prior to the date that the schema work is scheduled to begin.
 - g. The TIGERS Change Control Procedure will be used in the event that one or more of the New Hampshire returns/worksheets/schedules requires a change to the TIGERS master schema.
5. RSI will perform project services through a combination of on-site and off-site personnel, at the discretion of RSI and with the agreement by DRA project management.
 6. RSI personnel will have VPN access to the MeF computer systems.
 7. The number of business rules that are used for validating the downloaded returns/schedules/worksheets that require a custom business rule plug-in because the validation cannot be performed using XML schema validation will be limited to fifteen per DRA tax type.
 8. The DRA will provide fillable PDFs for the DRA State returns/schedules/worksheets that can be processed via MeF.
 9. The DRA will be responsible for defining the record layout format that the extracted MeF data will be reformatted into prior to the beginning of the Design phase.
 10. The DRA will be responsible for any modification to existing interfaces or development of new interfaces to process the extracted MeF data in the backend tax system.
 11. The DRA will be responsible for conducting the testing with the reformatted MeF data on the back end system to confirm that the reformatted MeF data posts correctly.

5. System Hardware and Software Specifications

This section provides the estimated hardware computing environment specifications for the servers which will be required to support the MeF solution. This is only an estimate based on assumed tax volumes and the current DRA environment. This configuration will be finalized during the project. The DRA will provide Test and Production environments.

NOTE: High Availability can be implemented in a number of ways and may include redundant servers. This hardware software specification shows a single Test and Production environment without redundant hardware or software.

NOTE: SQL Servers is specified as 2008 R2. RSI is certified MeF on SQL Server 2012. If SQL Server 2012 is preferred DB version then plan on using 2012.

The MeF Gateway Servers will be implemented as VMWare Guests for VMWare ESX 5.x. The MeF software is certified to run on VMWare ESX 5.x. The Test and Production databases can work as a VMWare Guests. The SQL server can be on native hardware or virtualized.

ActivePDF Requirements

The Mef Viewer requires the use of the ActivePDF Toolkit Professional edition. The ActivePDF Toolkit application requires at least 1 server license per active server machine. The test machine and development machines can run on development licenses. Additional developer licenses should be made available for DRA development. Assuming non-redundant gateway servers, if three developer desktop machines are set up, the DRA would need to purchase 1 server license, and 5 developer licenses (1 for production system test, 1 for test, and 3 for development.)

PRODUCTION SYSTEM

The following tables provide the estimated hardware configuration specifications for the Production servers. The MeF Viewer Web Application is configured, as part of the Gateway server, to support the electronic returns administration staff for ERO/Software issue response. This assumes existing shared storage on SAN database storage. The Production SAN database will require approximately 200GB of storage for the MeF database and 3 years of return data.

MeF Gateway Server Hardware

Servers for one active Gateway.

Quantity	Hardware Description
1	4 cores of Intel E5/E7 series 2.2 GHz CPU or better 12 GB RAM or better 146GB Disk Storage (System drive & data or on DRA SAN)

MeF Gateway Software

Quantity	Software Description
1	Microsoft Window Server 2008 R2 x64 Standard Edition
1	.Net 3.5 Framework and ASP.net 3.5 x64
1	RSI MeF Gateway
1	RSI MeF Viewer Web-Service
1	RSI MeF Viewer Web Application
1	ActivePDF Toolkit Professional edition (Server version)
1	VMWare Host Server (1 VM)
1	MS SQL Server Management Studio 2008 R2 or 2012 (DB access)

MeF Database Server Hardware

Quantity	Hardware Description
1	4 cores of Intel E5/E7 series 2.2 GHz CPU or better 16 GB RAM or better 2 x 146GB 15K Hard Drives (System drive, Raid 1 – or to DRA standards) Shared: 200GB Database Data (table) Storage on DRA SAN

MeF Database Server Software

Quantity	Software Description
1	Microsoft Window Server 2008 R2 x64 Enterprise Edition (clustering support)
1	Microsoft SQL Server 2008 R2 x64 Standard Edition relational database (one server license for active/passive cluster and 10 CAL License) or 2012

NOTE: Due to a limited number of users (Gateway and MeF Admin personnel via Viewer) CAL licensing (10 CALs) is less expensive than by-CPU licensing.

SYSTEM TEST SYSTEMS

The following tables provide the virtual machine configurations.

MeF System Test Gateway Server

Quantity	Description
1	2 cores of Intel E5/E7 series 2.2 GHz CPU or better 8 GB RAM 146GB 15K 6Gbps Disk Storage (System drive & data on DRA SAN)

MeF System Test Gateway Server Software

These quantities provide for 1 Test environment.

Quantity	Software Description
1	Microsoft Window Server 2008 R2 x64 Standard Edition (one license for each VM)
1	.Net 3.5 Framework and ASP.net 3.5 x64 & IIS
1	RSI MeF Gateway
1	RSI MeF Viewer Web-Service
1	RSI MeF Viewer Web Application
1	ActivePDF Toolkit 2011 Professional edition (Developer version)
1	VMWare Guest
1	MS SQL Server Management Studio 2008 R2 or 2012 (for database access, Express version or better)

NOTE: ActivePDF Toolkit requires at least 1 server license. The test machines and development machines can run on development licenses. Additional developer licenses should be made available to DRA development staff.

MeF System Test Database Server

Quantity	Description
1	2 cores of Intel E5/E7 series 2.2GHz CPU or better 12 GB RAM 146GB 15K 6Gbps Disk Storage (System drive & data on DRA SAN)

MeF System Test Database Server Software

Quantity	Software Description
1	Microsoft Window Server 2008 R2 x64 Standard Edition (assumes one license for each VM)
1	Microsoft SQL Server 2008 R2 x64 Standard Edition relational database (10 CAL licenses) or 2012

DEVELOPMENT SYSTEMS

Development can be performed on medium to high-end development desktop machines. The approximate requirements for a desktop machine configuration are as follows:

MeF Desktop Development Machine Configuration

Quantity	Description
1	2 cores of Xeon 2.0GHz CPU or better 4 GB RAM 146GB 15K 6Gbps Disk Storage

MeF Desktop Development Software

Quantity	Software Description
1	Windows 7 Professional
1	.Net 3.5 Framework and ASP.net 3.5 x64 & IIS
1	RSI MeF Gateway
1	RSI MeF Viewer Web-Service
1	RSI MeF Viewer Web Application
1	ActivePDF Toolkit Professional edition (Developer version)
1	MS SQLServer 2008 R2 Express Database
1	MS SQLServer 2008 Management Studio Express
1	MS Visual Studio 2008 (Professional or Express)

Exhibit B – Fees and Payment Schedule

RSI pricing for the scope of services and software license fees described in Exhibit A, and the proposed payment (invoice) schedule, are defined in Table B-1 below.

Table B-1: Fees and Payment Schedule

Scope of Services	Price	Payment (Invoice) Schedule
MeF License Fee <ul style="list-style-type: none"> • One-time fee for software installation • Limited use license for DP-10 Interest & Dividends tax type • Additional license fees would apply for other tax types 	\$75, 000	To be invoiced on the first day of Task RSI-6 (Payment Group 4).
Implementation Services	\$60,000	To be invoiced per the following schedule: <ul style="list-style-type: none"> • \$20,000 on completion of Tasks RSI-1, RSI-2, RSI-3, RSI-4, and RSI-5 (Payment Group 1) • \$20,000 on completion of Tasks RSI-7, RSI-8, RSI-10, and RSI-14 (Payment Group 2) • \$20,000 on the completion of Tasks RSI-9, RSI-11, RSI-12, RSI-13, RSI-15, and RSI-16 (Payment Group 3)
Annual Maintenance & Support <ul style="list-style-type: none"> • One year • Annual renewals may be purchased at a price of 20% of total license fees 	\$15,000	To be invoiced on first day of Task RSI-6 (Payment Group 4)
TOTAL FIXED PRICE	\$150,000	

The DRA agrees to pay approved RSI invoices within 30 days of receipt.

Exhibit C – Special Provisions

- MeF License Agreement (provided under separate email)
- MeF Maintenance Agreement (provided under separate email)

ATTACHMENT 2 TO 2015-006

Modernized eFile System License Agreement

This Modernized eFile System License Agreement ("Agreement") is made the same date as the Effective Date of the Contract Agreement (the "Effective Date") by and between REVENUE SOLUTIONS, INC. ("Licensor" or "RSI"), a corporation formed under the laws of the Commonwealth of Massachusetts, with its principal place of business at 42 Winter Street, Pembroke, MA 02359, and the State of New Hampshire Department of Revenue Administration (as further specified below, "Licensee"), with its principal place of business at 109 Pleasant Street, Concord, NH 03302-0457.

WHEREAS, Licensee wishes to obtain a nonexclusive right to use the software product developed by Licensor, and known as the Modernized eFile System or "MEFS";

WHEREAS, Upon payment of acceptance of the MEFS [as specified in Exhibit B, attached and incorporated into Form Number P-37 between Licensor and Licensee], Licensor grants Licensee a limited use, nonexclusive, nontransferable fully paid, perpetual, royalty free license to permit Licensee to use the Modernized eFile System software for the DP-10 Interest & Dividends tax type;

NOW THEREFORE, in consideration of the mutual covenants herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Licensor and Licensee agree as follows:

1. Definitions

- a. Licensed Software. The term "Licensed Software" means Licensor's proprietary Modernized eFile System computer software programs in object code form and as more fully described in Exhibit A hereto.
- b. Licensee. The term "Licensee" as used herein means the following listed department or agency of the State of New Hampshire and not any other agency, department or political subdivision thereof: Department of Revenue Administration.
- c. Authorized User(s). The term "Authorized User(s)" means those of Licensee's employees or approved contractors (whether an employee or contractor of the Department of Revenue Administration) who are authorized by the terms of this License to use the Licensed Software.

d. Embedded Third Party Code. The term "Embedded Third Party Code" means code included as part of the Licensed Software that was developed by third parties other than Licensor.

e. Local Network System. The term "Local Network System" means multiple, interactive user terminals connected to a single database server, owned, leased, or operated by Licensee that is located at 109 Pleasant Street, Concord, NH 03302.

f. Key Person. The term "Key Person" means a person affiliated with Licensee, designated by Licensee in Section 4 of this Agreement, and authorized by Licensee (i) to receive, retain custody of, and to make one backup copy of the Licensed Software and updates of the Licensed Software; (ii) to coordinate and arrange for the provision of any technical support from Licensor needed in connection with the use of the Licensed Software; and (iii) to receive notice from Licensor concerning bulletins, updates, and supplements to the Licensed Software.

2. Licenses

(a) Production License. In accordance with the terms of this Agreement, Licensor grants to Licensee, and Licensee accepts from Licensor, a nonexclusive, non-sub-licensable, nontransferable perpetual, fully paid license to load and run one copy of the Licensed Server Software listed in Exhibits A and B in machine readable form on one or more servers (as specified on Exhibit A) attached to the Local Network System for use only by Authorized Users. The production license granted herein does not extend to use of the Licensed Software in testing, development or training environments.

(b) Testing, Development and Training Licenses. Licensor hereby grants Licensee additional licensed use rights for the Licensed Software in one (1) each of environments for testing, development, and training. For each additional use set forth below for which Licensee has paid license fees (as set forth on Exhibit B hereto), Licensor hereby grants Licensee additional license rights (as may be applicable) for:

- (i) Development Use: load and run one copy of the Licensed Software on an additional server to be used for development purposes only;
- (ii) Training Use: load and run one copy of the Licensed Software on an additional server to be used for training purposes only; and
- (iii) Testing Use: load and run one copy of the Licensed Software on an additional server to be used for testing purposes only.

3. Ownership of Licensed Software

Licensors warrants and represents that, except for the Embedded Third Party Code, it is the sole owner and copyright holder of the Licensed Software. With respect to the Embedded Third party Code, Licensor warrants and represents that it holds valid licenses to use the same. Licensor warrants and represents that it has the right and authority to grant the rights and licenses to the Licensed Software as set forth herein.

4. Installation, Maintenance and Technical Support

Licensors will install the Licensed Software on the Local Network System. Technical support for and maintenance of the Licensed Software and updates to the Licensed Software are subject to the terms and conditions of the separately executed Licensed Software Maintenance and Support Agreement, a copy of which is attached to this Agreement and included herein by reference. Purchase of the services and payment of the fee for the Licensed Software Maintenance and Support Agreement is optional and is not required for Licensee's continued use of the Licensed Software. All requests for technical support must be made by Licensee's Key Person. For purposes of this Agreement, Licensee designates the following person to be its Key Person: Roger Marchand or his/her designee. Licensee's Key Person can be reached at the following telephone number during regular business hours: (603) 230-5074. Licensee agrees to notify Licensor upon a change in the identity of its Key Person.

5. User Manuals and Documentation

a. Access to Manuals. Licensor acknowledges that the user manual is an integral part of the software that makes up the Licensed Software and is necessary for the proper use and application of the Licensed Software and updates to the Licensed Software. Licensor agrees to provide current user manuals and documentation with the Licensed Software for use by Authorized Users at terminals at which the Licensed Software can be accessed on the Local Network System. User manuals and documentation will be provided either by electronic transmission or on a machine readable medium.

b. Limited Right to Print or Copy Manual or User Documentation. The license granted in Section 2 of this Agreement does not include the right to copy the user manual or documentation for use with the Licensed Software. Provided, however, Licensee is permitted to print or make copies solely for use by Authorized Users and to make notations thereon. Licensee shall also have the right to print or make copies solely for the use of Licensee's employees or approved contractors (whether an employee or contractor of the Licensee) for Licensee's business purposes and such duplication shall be subject to the restrictions on use and disclosure as are contained in this Agreement with respect to the originals. Licensee will advise Authorized Users that any unauthorized duplication of the manual, documentation, or updates thereto is prohibited by law, and constitutes an infringement of Licensor's copyright.

6. Title to and Rights in Licensed Software

a. **Proprietary Rights.** The Licensed Software and updates of the Licensed Software are proprietary in part to Licensor and in part to the owners of the Embedded Third Party Code, and title to the Licensed Software, and updates thereto, is and shall remain with them. All applicable common law and statutory rights in and to the Licensed Software and updates of the Licensed Software, including, but not limited to, rights in confidential and trade secret material, source code, object code, trademarks, service marks, patents, and copyrights, shall be and will remain the property of Licensor or the owners of the Embedded Third Party Code. Licensee shall have no right, title, or interest in such proprietary rights. Notwithstanding anything contained to the contrary herein, Licensee is granted a sublicense to any such third party software.

b. **Restrictions.** Licensee, and any person acting on Licensee's behalf, are prohibited from distributing, transferring possession of, or otherwise making available the Licensed Software to any person other than the Key Person under the terms of this Agreement and from reproducing and installing the Licensed Software for use on any computers other than the Local Network System servers designated on Exhibit A of this Agreement, except for reasonable business requirements such as disaster recovery, disaster recovery testing, penetration testing and maintenance which shall be subject to the restrictions on use and disclosure as are contained in this Agreement with respect to the originals. Licensee, and any person acting on Licensee's behalf, are prohibited from reproducing, distributing, or otherwise transferring possession of copies of the Licensed Software, except for reasonable business requirements such as disaster recovery, disaster recovery testing, penetration testing and maintenance which shall be subject to the restrictions on use and disclosure as are contained in this Agreement with respect to the originals. Licensee, any person acting on Licensee's behalf, and the Key Person: (i) are prohibited from reverse engineering, reverse translating, decompiling or making any modifications, adaptations, enhancements, changes, or derivative works of the Licensed Software (including without limitation the database schemas); (ii) are prohibited from disclosing to or allowing access to, the database design incorporated in the Licensed Software, by third parties, except as provided herein; and (iii) shall advise all Authorized Users of all prohibitions and restrictions set forth in this Agreement. However, anything to the contrary herein notwithstanding, Licensee shall be permitted, at its expense, to add additional rules to the Licensed Software with Licensor's prior written authorization. Licensee may not permit outside contractors or agents to use or access the Licensed Software without Licensor's prior written authorization, except for contractors working on systems operations (but not those involved in application maintenance or systems analysis).

Use of or access to the Licensed Software is limited to Licensee for Licensee's own internal purposes. Without limiting the generality of the foregoing, Licensee shall not: (i) use, access or grant access to the Licensed Software on behalf of third parties, including without limitation any other

governmental agency, department or political subdivision; or (ii) use, access or grant access to the Embedded Third Party Code for any purpose other than use of the Licensed Software.

c. Archival Copy. The Key Person may make one (1) archival copy of the Licensed Software solely for use as a backup on the Local Network System for which the Licensed Software is licensed. Violation of any provision in this subsection shall result in the immediate termination of this Agreement.

7. Confidentiality

Licensor represents and Licensee hereby acknowledges that the object code constituting the Licensed Software and updates of the Licensed Software which is embodied on magnetic storage media constitute confidential and trade secret material (collectively hereinafter "Confidential Information") which is not readily susceptible to reverse compilation or reverse assembly. Licensee and the Key Person shall not attempt to decompile or disassemble the object code of the Licensed Software or updates thereof. Licensee further agrees that it will use its best efforts to prevent de-compilation and disassembly of the object code of the Licensed Software and updates thereof by any person or entity by securing and protecting each copy of the Licensed Software or update in a manner consistent with the maintenance of Licensee's rights and by taking appropriate action by instruction or agreement. The user manual, documentation, and all updates thereto shall also constitute Confidential Information. Further, the source code for the Licensed Software, and updates thereto, that may be held by Licensee from time to time shall constitute Confidential Information hereunder. Licensee shall not permit third parties to access Confidential Information except as provided herein. Violation of any provision in this Section shall be the basis for the immediate termination of this Agreement. TERMINATION SHALL NOT RELIEVE LICENSEE AND AUTHORIZED USERS OF THEIR OBLIGATIONS REGARDING THE CONFIDENTIALITY OF THE LICENSED SOFTWARE AND UPDATES

8. Warranty

a. Scope of Warranty. Licensor warrants to Licensee that for a period of ninety (90) days from the date of installation of the Licensed Software on Licensee's environment, when used with a recommended hardware configuration, the Licensed Software will perform substantially in accordance with the specifications and documentation supplied with the Licensed Software.

b. Disclaimer of Any Other Warranties. THE LIMITED WARRANTY REFERRED TO IN SUBSECTION 8(a) IS IN LIEU OF ALL OTHER WARRANTIES. ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE IMPLIED

WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, ARE EXPRESSLY DISCLAIMED.

c. *Modification or Additional Warranties.* Only an authorized officer of Licensor may make modifications to this warranty or additional warranties binding on Licensor, and such modifications or additional warranties must be in writing. Accordingly, additional statements such as those made in advertising or presentations, whether oral or written, do not constitute warranties by Licensor and should not be relied upon as such.

9. Limitation of Remedies

a. *Limitation of Liabilities.* The parties agree that neither party shall be liable to the other party for any consequential, indirect, or special damages of any kind or nature and that the aggregate liability of either party to the other under this Agreement or otherwise, whether in contract, or other legal theory, shall in no event exceed the aggregate amount of the fees paid by the Licensee to the Licensor hereunder.

b. *Access to Data.* Licensor shall not be responsible for or incur any liability as a result of Licensee's having allowed access to data stored within the Licensed Software by, disclosure of such data to, or sharing of such data with, anyone other than Licensee and its Authorized Users. Licensee agrees to hold Licensor harmless from any claims resulting from or arising out of such access, disclosure or sharing of data, whether under applicable privacy laws or otherwise. Licensee acknowledges that it will be responsible for the overall security of the network environment in which the Licensed Software is operating.

10. Relationship of the Parties

For purposes of this Agreement, neither party is an agent of the other party and neither party has express or implied authority to act on behalf of or make any representations whatsoever on behalf of the other party.

11. Delivery

Upon execution of this Agreement and receipt of the License Fee set forth herein, Licensor shall deliver to Licensee's Key Person one copy of the Licensed Software and the current user manual and documentation, by electronic transmission on a machine readable medium of Licensor's choosing.

12. License Fee and Payment

Licensee shall pay to Licensor a License Fee calculated in accordance with the Fee Schedule set forth in Exhibit B hereto.

13. Taxes

If applicable, Licensee shall, in addition to the other amounts payable under this Agreement, pay any local, state, and federal taxes (but excluding taxes imposed on Licensor's income) levied or imposed by reason of the transactions contemplated in this Agreement. Licensee shall promptly pay to Licensor an amount equal to any such tax(es) actually paid or required to be collected or paid by Licensor.

14. Supplements

From time to time, Licensor may make available computer programs, new modules and customizations which are compatible with the Licensed Software and which supplement the Licensed Software and which are reasonably designated by Licensor as new products or new version releases thereof ("Supplements"). SUPPLEMENTS ARE NOT LICENSED UNDER THE TERMS OF THIS AGREEMENT.

15. Default and Termination

a. Procedure. Except as set forth in Subsection 15.b below, in the event either party defaults in any obligation in this Agreement, the other party shall give written notice of such default, and, if the party in default has not cured the default within thirty (30) days of the notice, the other party shall have the right to terminate this Agreement.

b. Immediate Termination. Upon the occurrence of any act which under Subsections 5.b, 6.b, or Section 7 of this Agreement gives rise to Licensor's right to terminate this Agreement immediately, Licensor shall have the right, at any time, to terminate the license granted in this Agreement without demand upon written notice.

c. Effect of Termination. Upon termination of this Agreement due to Licensee's failure to pay fees owed to Licensor or Licensee's breach of Sections 2, 5, 6 or 7 of this Agreement, the license granted under this Agreement to use the Licensed Software is immediately revoked and within five (5) days after such a termination of this Agreement, Licensee shall return to Licensor all copies of the Licensed Software updates and user manuals in Licensee's possession. In the alternative, upon request of Licensor, Licensee shall destroy all such copies of the Licensed Software updates and user manuals and certify in writing that they have been destroyed. TERMINATION SHALL NOT RELIEVE LICENSEE AND AUTHORIZED USERS OF THEIR OBLIGATIONS REGARDING THE CONFIDENTIALITY OF THE LICENSED SOFTWARE AND UPDATES.

d. **Payments Not Excused.** Without limiting any of the provisions contained in Subsections a, b, and c of this Section, in the event of termination as a result of Licensee's failure to comply with any of its obligations under this Agreement, Licensee shall continue to be obligated for any payments due as of the date of termination. Termination of the license shall be in addition to and not in lieu of any equitable remedies available to Licensor.

16. Indemnity

Licensor, at its own expense, will defend any action brought against Licensee to the extent that it is based on a claim that the Licensed Software or any update of the Licensed Software used within the scope of this Agreement infringes any patent, copyright, license, trade secret, or other proprietary right ("Infringement Claims"), provided that Licensor is immediately notified in writing of such a claim. Licensor shall have the right to control the defense of all such claims, lawsuits, and other proceedings. In no event shall Licensee settle any such claim, lawsuit, or proceeding without Licensor's prior written approval. Licensor shall have no liability for any claim under this Section if a claim for patent, copyright, license, or trade secret infringement is based on the use of a superseded or altered version of the Licensed Software if such infringement would have been avoided by use of the latest unaltered version of the Licensed Software available as an update.

17. RESERVED

18. General

a. **Complete Agreement; Amendment.** Each party acknowledges that it has read this Agreement and any exhibits, understands them, and agrees to be bound by their terms, and further agrees that they are the complete and exclusive statement of the agreement between the parties which supersedes and merges all prior proposals, understandings, and all other agreements, oral and written, between the parties relating to the subject matter of this Agreement. This Agreement may not be modified or altered except by written instrument duly executed by both parties.

b. **Notice.** Any notice or other communication required or permitted in this Agreement shall be in writing and shall be deemed to have been duly given on the day of service if served personally or by overnight courier, when received by facsimile or electronic mail, or three (3) days after mailing if mailed by first class mail, registered or certified, postage prepaid, and addressed as follows:

To Licensor:

Revenue Solutions, Inc.
42 Winter Street
Pembroke, MA 02359
Attn: Mr. Chris Barlow
Fax: 781-826-1324
E-mail: CBarlow@RSImail.com

To Licensee:

Roger Marchand
Project Manager
109 Pleasant Street
PO Box 457
Concord, NH 03302-0457
(Tel.) (603) 230-5074
Roger.Marchand@DRA.NH.gov

c. RESERVED

d. Publicity; Advertising. Licensee understands and acknowledges that Licensor intends to include Licensee's name in a list of Licensees using Licensor's software which list may be used in business proposals as a corporate reference or corporate qualification. Prior to referencing the work performed or using the Licensee's name in advertisements and news releases the Licensor shall request written or verbal permission from the Licensee, which consent shall not unreasonably be withheld.

e. RESERVED

f. Limitations Period. No action, regardless of form, arising out of this Agreement may be brought by Licensee more than three years after the cause of action has arisen.

g. Severability. If any provision of this Agreement is invalid under any applicable statute or rule of law, it is to that extent to be deemed omitted. The remainder of the Agreement shall be valid and enforceable to the maximum extent possible.

h. Assignment. Licensee may not assign or sublicense, without the prior written consent of Licensor, its rights, duties, or obligations under this Agreement to any person or entity, in whole or in part.

i. Cessation of Business. Should Licensor cease doing business for reasons other than the acquisition of the business or software by a third party, the license granted in Section 2 of this Agreement shall terminate immediately.

j. Waiver. The waiver or failure of Licensor to exercise in any respect any right provided for in this Agreement shall not be deemed a waiver of any further right under this Agreement. The waiver or failure of Licensee to exercise in any respect any right provided for in this Agreement shall not be deemed a waiver of any further right under this Agreement.

k. Headings. The headings appearing at the beginning of the several sections contained in this Agreement have been inserted for identification and reference purposes only and shall not be used in the construction and interpretation of this Agreement.

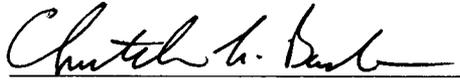
l. Survival. Sections 6, 7, 8, 9, 15, 16, 17 and 18 shall survive the expiration or any termination of this Agreement.

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IN WITNESS WHEREOF, the parties hereto have signed this Agreement as of the Effective Date first specified above.

AGREED:

REVENUE SOLUTIONS, INC.



Signature

Christopher L. Barlow, CFO

Name

Title

LICENSEE:

Signature

Name

Title

EXHIBIT A
LICENSED SOFTWARE

Modernized eFile System Specifications

The Modernized eFile System is comprised of the following two (2) modules:

Modernized eFile System: Communications Gateway Module - Includes server software necessary to communicate between the IRS Modernized eFile Platform and the state's tax system. This module communicates using web services and includes technology to send and receive requests, fulfill requests, and confirm requests. Further, this module administrates system security, security auditing, user authentication, and load balancing.

Includes server software necessary to confirm the successful reception of return data from the IRS Modernized eFile Platform. This module confirms all XML data against a state's defined schemas. A successful receipt is transmitted using common SOAP technology. Includes server software necessary to translate IRS tax return data for processing into the state's tax system.

Also includes the following embedded 3rd party software components:

- Log4Net/Log4J
- Spring.net/Spring
- Quartz.net Scheduler/Quartz Scheduler
- DotNetZip
- SmartThreadPool

Modernized eFile System: Viewer Module - Includes server software to support the viewing and searching of MeF tax return data in PDF format. This module enables access to all data exchanged in the IRS Modernized eFile Platform including returns, schedules, and attachments. Also includes the following embedded 3rd party software components:

- Active PDF
- Log4Net
- Spring.net

PERMITTED SERVERS

In the event that the Local Network System operates as a distributed network system, and comprises multiple servers (physical or virtual), Licensee may load and run modules contained in a single copy of the Licensed Software on a single database server, a single batch server and one or more application servers operating as part of the Local Network System.

EXHIBIT B
LICENSE FEE SCHEDULE

1. LICENSE (Production/Development/Testing/Training)

Component	Quantity	Unit Price	Extended Price
Modernized eFile System – DP-10 Interest & Dividends Tax Type	1	\$75,000	\$75,000
Modernized eFile System – Corporate Tax		\$	\$
Modernized eFile System – Partnership Tax		\$	\$
Total License Fee			\$75,000

ATTACHMENT 3 TO 2015-006
Modernized eFile System
Licensed Software Maintenance and Support
Agreement

This Licensed Software Maintenance and Support Agreement (the “Agreement”) is made and entered into the same date as the Effective Date of the Contract Agreement (the “Effective Date”) by and between REVENUE SOLUTIONS, INC. (“Licensor” or “RSI”), a corporation formed under the laws of the Commonwealth of Massachusetts, with its principal place of business at 42 Winter Street, Pembroke, MA 02359, and the State of New Hampshire Department of Revenue Administration (“Licensee”), with its principal place of business at 109 Pleasant Street, Concord, NH 03302-0457. In the consideration of the mutual covenants and promises contained herein, and for other good and valuable consideration, Licensor and Licensee hereby agree as follows:

1. Scope of Agreement

During the term of this Agreement, as set forth in Section 2, Licensor agrees to provide Licensee standard maintenance and support services, as set forth in Section 3, for the Licensed Software. All terms used herein shall have the meaning set forth in the Modernized eFile System License Agreement.

2. Term

This Agreement shall take effect immediately upon the installation of the Licensed Software, and shall remain in effect for the Initial Term as defined in Schedule 1 (the “Initial Term”). Thereafter, this Agreement shall automatically renew for successive one-year periods (each a “Term”). Provided, however, that a party may elect not to renew this Agreement at the end of any Term by giving written notice to the other party of its intention not to renew at least sixty (60) days prior to the end of the Term.

3. Standard Maintenance Services

a. *Scope of Services.* During the term of this Agreement, Licensor will provide Licensee the following Standard Maintenance Services for the Licensed Software:

- i. Corrections of substantial defects in the Licensed Software so that the Licensed Software will operate as described in the user manuals provided to Licensee with the Licensed Software.
- ii. Periodic updates and enhancements of the Licensed Software that may incorporate (A) Enhancements and (B) corrections of Defects.

- iii. Periodic updates to the user manual.
- iv. Provide a list of all User Group numbers, “hotline,” user bulletins, or other means of preventive or corrective maintenance of system, and any customer services available to provide assistance in problem resolution or obtaining optimal usage of the system.
- v. Live toll free telephone support (available at 888-826-1324) between the hours of 7:00 A.M. and 5:00 P.M., Pacific Standard Time, Monday through Friday, excluding federal holidays, and e-mail support (available at MeFSupport@RSImail.com) to assist Licensee in using the Licensed Software. Licensor will acknowledge a reported problem with the Licensed Software. Phone and e-mail support requests may be submitted at any time. Support requests submitted within the hours stated above will be acknowledged within one hour. Support requests submitted from January 1-April 30 will be acknowledged within four hours if the request is submitted outside the hours stated above. During the remaining portion of the year, support requests submitted outside the hours stated above, will be acknowledged by 8:00 A.M. Pacific Time Zone, the next business day. Acknowledgement of support requests involves either a phone or e-mail response to the requestor by the Licensor. In consultation with the Licensee, Licensor will assign a priority to new issues according to the definitions in the Table below.

Priority	Definition	Action
P1	Production operations are down as a result of Licensed Software failing to function as specified in the product documentation. It has also been determined that no workarounds exist to remedy the situation.	Top priority will be given to the issue and all necessary resources will be immediately assigned. If applicable, an e-patch will be released as soon as the issue has been resolved.
P2	Significant product functionality is not working as defined in the product documentation. However, the product is still running and the majority of the functionality is operable.	High priority will be given to the issue and all necessary resources will be assigned to the issue. If applicable, an e-patch will be released as soon as the issue has been resolved.
P3	Minor product functionality is not working as defined in the product documentation.	Lower priority is given to the issue and the appropriate resources will be assigned to the issue. If applicable, the

Priority	Definition	Action
		resolution will be included in a future release.

If a workaround agreed to by the Licensor and Licensee can be applied, then the priority may be downgraded to the next level.

- vi. When a P1 issue occurs, Licensor will use reasonable efforts to resolve the issue and bring the system back to a functioning state within 24 hours. Licensor expects the Licensee to give unrestricted access to the system as well as provide the appropriate staff to assist in the resolution. If the appropriate resources are not provided by Licensee in order to work a P1 or P2 issue, then the issue may be degraded to a P3.
 - vii. Licensee will provide a designated person onsite to provide all coordination. This person must be trained on the product and understand its specific environment(s).
 - viii. Licensee will perform first level triage and be able to provide Licensor application logs along with any error messages in order to diagnose the issue.
- b. *Services Not Included.* Standard Maintenance Services covered by this Agreement do not include:
- i. Components that are not covered by Licensee's Modernized eFile License Agreement or that are offered, at Licensor's sole discretion, to Licensees upon payment of an additional license fee.
 - ii. Custom programming services.
 - iii. On-site support.
 - iv. Training.
 - v. Hardware and related supplies.
 - vi. Support for customer specific modifications or extensions.
 - vii. Release upgrade implementation services.
 - viii. Releases or upgrades that may be required to ensure compatibility in the event that the IRS replaces or materially revises its Modernized eFile Platform.

c. *Definitions.*

- i. "Defect" – an error or flaw in the Licensed Software that causes it to operate in a manner inconsistent with its specifications and documentation.
- ii. "Enhancement" – an enhancement adds functionality to the Licensed Software.

4. Supplements

From time to time, Licensor at its sole discretion, may make available to Licensee Supplements to the Licensed Software, which are reasonably designated by Licensor as new products or new version releases thereof, that Licensee may license from Licensor upon payment of the license fee established by Licensor.

5. Maintenance Fee

The maintenance fees during the Initial Term are as set forth on Schedule 1 herein. For each successive Term, the maintenance fees shall be twenty percent (20%) of the then current list price calculated for each component, quantity thereof, and licensed use of the Licensed Software. Licensor shall provide Licensee notice of any increases in the maintenance fees at least ninety (90) days prior to the start of each successive Term. All maintenance fees shall be due and payable in full prior to the commencement of a Term.

6. Obligations of Licensee

- a. *Licensee Contact.* Licensee shall notify Licensor of Licensee's designated Key Person. Licensee's communications with Licensor will be through the Key Person.
- b. *Installation.* Licensee agrees to install all corrections of substantial defects, minor bug fixes and updates, including any enhancements, for the Licensed Software in accordance with the instructions and in order of receipt from Licensor. Licensee understands and acknowledges that Licensor is not obligated to provide maintenance or support for the Licensed Software if Licensee is operating a version of the Licensed Software that is not updated to within two releases of the most currently available release of the Licensed Software.
- c. *Facility and Personnel Access.* Licensee agrees to grant Licensor access to Licensee's facilities and personnel concerned with the operation of the Licensed Software to enable Licensor to provide services. Any preventive or corrective maintenance which requires that the Communications Front-end System, Translation, or the Storage and retrieval System be taken out of service will be scheduled at a time mutually agreeable to the Licensor and Licensee.
- d. *Error Documentation.* Upon detection of any error in the Licensed Software, Licensee, as requested by Licensor, agrees to provide Licensor a listing of output and any other data, including databases and backup systems that Licensor reasonably may request in order to reproduce operating conditions similar to those present when the error occurred.

7. Termination

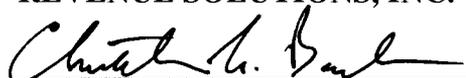
a. *Event of Termination.* Licensor shall have the right to terminate this Agreement and all services provided pursuant to this Agreement upon termination of the Modernized eFile System License Agreement by either party for any reason. Licensor or Licensee shall have the right to terminate this Agreement upon an event of default by the other party under the Modernized eFile Agreement. Either party may terminate this Agreement for convenience, provided such notice for termination is provided in writing to the other party at least ninety (90) days in advance of the planned termination date. Upon any reason for termination, no maintenance fees, or pro-rated portion thereof, paid to the Licensor by the Licensee shall be refunded.

8. Incorporation of License Terms

This Agreement shall be subject to the terms and conditions of the Modernized eFile System License Agreement between the parties hereto.

AGREED:

REVENUE SOLUTIONS, INC.



Signature

Christopher L. Barlow, CFO

Name

Title

LICENSEE:

Signature

Name

Title

Schedule 1**INITIAL TERM MAINTENANCE FEE SCHEDULE**

1. Maintenance (Production/Test/Development/Training Environments)

Term 1 - From the date of installation of the Licensed Software, and continuing for 12 consecutive months thereafter	DP-10 Interest & Dividends Tax Type	\$15,000
Commencing on the day after the end of the Term 1 and continuing for 12 consecutive months thereafter	DP-10 Interest & Dividends Tax Type	\$15,000

Resolution of Board of Directors of
REVENUE SOLUTIONS, INC.

WHEREAS Revenue Solutions, Inc., a Massachusetts corporation, desires to contract work with the State of New Hampshire

RESOLVED that Christopher L. Barlow of Revenue Solutions, Inc. be and hereby is authorized to execute and deliver for and on behalf of the Corporation a contract with the State of New Hampshire, Department of Revenue Administration, for the MeF solution. And to act as principal to execute contract herewith, agreement form P-37.

I, Paul G Panariello, do hereby certify that I am duly elected and qualified Clerk and keeper of the records and corporate seal of Revenue Solutions, Inc., a corporation organized and existing under the laws of the Commonwealth of Massachusetts, and that the above is a true and correct copy of a resolution duly adopted at a meeting of the Board of directors thereof, convened and held in accordance with law and the Bylaws of said Corporation on May 14, 2014, and that such resolutions is now in full force and effect.

In WITNESS WHEREOF, I have affixed my name as Clerk and have caused the corporate seal of said Corporation to be hereunto affixed, this 14th day of May 2014.

Revenue Solutions, Inc.



Paul G, Panariello, Clerk

State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that REVENUE SOLUTIONS, INC. a(n) Massachusetts corporation, is authorized to transact business in New Hampshire and qualified on June 18, 1997. I further certify that all fees and annual reports required by the Secretary of State's office have been received.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 21st day of May, A.D. 2014

A handwritten signature in cursive script, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

