**Mississippi Department of Revenue**

**Notice of Proposed Sole Source Purchase**

**RFx # 3150005620**

Mississippi Department of Revenue anticipates purchasing the item(s) listed below as a sole source purchase. Anyone objecting to this purchase shall follow the procedure outlined below.

1. Service to be purchased:

**Audit services of large taxpayers with nationwide businesses**.

1. What is the personal or professional service offered in the contract?

**Participation in the Multistate Tax Commission (MTC) Joint Audit Program. The MTC will perform corporate/limited liability entity tax audits of large taxpayers with nationwide businesses on behalf of the Department.**

1. An explanation of why the personal or professional service is the only one that can meet the needs of the agency.

**The MTC is a unique intergovernmental agency that was specifically created by the Multistate Tax Compact in 1967 and has been operating its Joint Audit Program since 1972. There are no other entities comparable to the MTC. Utilizing MTC staff increases the audit coverage for the Department and increases the opportunity to discover non-filers.**

1. An explanation of why the source is the only person or entity that can provide the required personal or professional service.

**No other entity, private or governmental, provides the audit services of the MTC, with states as the only members. Participation in the MTC Joint Audit Program offers a unique and cost-effective method for conducting additional tax audits. It ensures compliance among large multistate taxpayers beyond those already actively pursued by the Department.**

1. The efforts the agency made to obtain the best possible price for the personal or professional service.

**Market research supports that this specific service is available from only one source.**

**Sole Source Objection Procedures**

Comments/objections will be received until 2:00 p.m. (Central Time) on April 19, 2024.

Any person or entity that objects and proposes that the service listed is not sole source and can be provided by another person or entity shall submit a written notice to:

Nyla Kendrick

Procurement Officer

nyla.kendrick@dor.ms.gov

**Subject Line must read "Sole Source Objection"**

The notice shall contain a detailed explanation of why the service is not a sole source procurement. Appropriate documentation shall also be submitted if applicable.

If after a review of the submitted notice and documents, DOR determines the service can be provided by another person or entity, DOR will withdraw the sole source publication. The procurement will then be submitted to an advertised competitive bid or selection process.

If DOR determines after review that there is only one (1) source for the required service, DOR will appeal to the Public Procurement Review Board. DOR will have the burden of proving that the service is only provided by one (1) source.