

DEPARTMENT OF THE TREASURY
SF 1013 - JUSTIFICATION & APPROVAL FOR FAR SUBPART 13.5 SOLE SOURCE
(INCLUDING BRAND NAME) ACQUISITIONS
ACQUISITION TITLE: Cafeteria and Vending Services for Enterprise Computing Center

1. Identification of the requiring activity and the contracting activity: The requiring activity is: Internal Revenue Service, Facilities Management & Security Services (FMSS), Building Delegation Operations The Contracting Activity is: Internal Revenue Service, Office of the Chief Procurement Officer (OCPO), Operations Services Division, FMSS Branch	
2.a Nature and/or description of the action being approved: The purpose of this sole source justification is to obtain approval to award a Firm-Fixed Price, with Incentive Fee contract to Myron Green Corporation for cafeteria and vending services in support of the IRS Enterprise Computing Center at Martinsburg (ECC-MTB), Kearneysville, West Virginia, as described in Section 3.a. The required start date is October 1, 2026. The anticipated period of performance is a 12-month Base Period from October 1, 2026, through September 30, 2027, followed by four (4) 12-month option periods. This justification supports a follow-on award to the incumbent vendor for continued performance of the required on-site food service operations.	
2.b Name of the vendor. Myron Green Corporation	
2.c Requisition No.: 5000220158	
2.d Bridge contract: ☐ Yes ☒ No	2.e Brand name: ☐ Yes ☒ No
3.a A description of the supplies or services required to meet the agency's needs: The proposed acquisition is for non-personal cafeteria and vending services at the IRS Enterprise Computing Center at Martinsburg (ECC-MTB), Kearneysville, West Virginia. The requirement includes operation of on-site cafeteria services for breakfast and lunch, patron payment processing, customer service, sanitation and food safety compliance, required reporting, and vending machine stocking, maintenance, repair, refund support, and related vending operations. The anticipated period of performance is a 12-month Base Period from October 1, 2026, through September 30, 2027, followed by four 12-month option periods.	
3.b Includes IT: ☐ Yes ☒ No	
3.c IGCE/Estimated dollar value (include period of performance breakdown): The independent government cost estimate (IGCE) for this requirement, including a 12-month base period and four 12-month options is [REDACTED]. This is broken down as follows below: This IGCE is based upon two sections. Cafeteria and vending services. Each performance Incentive to be paid out quarterly. There is a vending NTE incentive of [REDACTED] that is added to the below cafeteria figures for each period. Both incentive figures have been in place since the building was established in 1998 for the original contract. 	

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4. Identification of the authority being used (Check the box that applies):

- ☒ [41 U.S.C. 1901](#) – Simplified acquisition procedures.
☐ [41 U.S.C. 1903](#) – Special emergency procurement authority.

5. A demonstration that the proposed contractor's unique qualifications or the nature of the acquisition requires use of the authority cited:

The proposed contractor's unique qualifications and the nature of the acquisition require use of the cited authority because the requirement is for on-site cafeteria and vending services at the IRS Enterprise Computing Center at Martinsburg (ECC-MTB), Kearneysville, West Virginia, a geographically fixed location with a limited local vendor pool and a business volume that has historically not attracted broader competition. Recent market research and the current Request for Information (RFI) confirmed this condition, as the incumbent contractor, Myron Green Corporation, was the only vendor to respond.

The Government's need is not for a general commercial food service available in the broader marketplace, but for a contractor capable of operating a continuous on-site cafeteria and vending program at this specific facility under the performance, sanitation, reporting, and continuity requirements of the solicitation. Historical procurement experience for this requirement likewise reflects limited source interest attributable to the remote place of performance and the constrained patronage base. The proposed contractor is the only source presently identified that has demonstrated both willingness and capability to perform this requirement at the Martinsburg Campus. Continued performance by this source will also support uninterrupted food service operations at the facility while the Government continues to assess opportunities to increase competition in future acquisitions.

6. A description of efforts to ensure that offers were solicited from as many potential sources as is practicable, including whether a notice was or will be publicized as required by FAR subpart 5.2 and, if not, which exception under FAR 5.202 applies:

The Government conducted market outreach for this requirement through a Request for Information / Sources Sought Notice (RFI/SSN) posted from March 13, 2026, through March 29, 2026, to identify potential sources capable of performing the required cafeteria and vending services at the IRS Enterprise Computing Center at Martinsburg (ECC-MTB), Kearneysville, West Virginia. Only one response was received from the incumbent contractor, Myron Green Corporation.

The Government's market outreach confirmed the continued limited availability of interested and capable sources for this geographically fixed, on-site requirement. Consistent with FAR Subpart 5.2, the Government will publicize the proposed sole source contract action on SAM.gov to provide any responsible sources the opportunity to submit a capability statement for Government consideration. The Government will continue to review any information received in response to the notice and will consider such information in determining whether any additional capable sources exist.

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7. A determination by the contracting officer that the anticipated cost to the Government will be fair and reasonable:

The Contracting Officer determines that the anticipated price(s) will be fair and reasonable based on historical data, previous contracts and a comparison of the proposed prices with the Independent Government Cost Estimate (IGCE).

8. A description of the market research conducted (see FAR part 10) and the results or a statement of the reason market research was not conducted:

Market research was conducted by the Government to identify potential sources capable of performing the required on-site cafeteria and vending services at the IRS Enterprise Computing Center at Martinsburg (ECC-MTB), Kearneysville, West Virginia. The Government considered available contract vehicles and market sources and determined that there are no Best-in-Class vehicles, other Governmentwide contract vehicles, or Federal Supply Schedule sources suitable for this geographically fixed, on-site food service requirement.

The Government also conducted market research through a Request for Information / Sources Sought Notice (RFI/SSN) issued from March 13, 2026, through March 29, 2026. That effort resulted in one response from Myron Green Corporation, the incumbent contractor. Based on this market research, the Government identified only one known responsible source currently willing and able to perform the requirement at the place of performance. These results support the Government's determination to pursue this acquisition on a sole source basis

9.a Any other facts supporting this justification:

The procurement history available for this requirement is noted below. Each award was solicited competitively; however, the remote location of the West Virginia facility and limited patronage continue to be significant deterrents in securing a wide range of interested and qualified applicants.

Myron Green Corporation under contract 2032H8-22-C-00002. The Period of Performance (POP) is 10/01/2021 – 09/30/2026. This was a sole source award.

Myron Green Corporation under contract TIRNO-16-C-00013. The Period of Performance (POP) was 04/01/2016 – 09/30/2021.

Myron Green Corporation DBA Treat America Services, Inc. under contract TIRNO-11-C-00003. The Period of Performance (POP) was 10/01/2010 - 03/31/2016.

9.b Attachments: ☒ Yes ☐ No

10. A listing of sources, if any, that expressed, in writing, an interest in the acquisition:

A Request for Information / Sources Sought Notice (RFI/SSN) for this requirement was posted from March 13, 2026, through March 29, 2026, requesting that interested sources submit responses to the Government. One source expressed written interest in the acquisition: Myron Green Corporation, the incumbent contractor. No other sources submitted a written response during the notice period. The Government reviewed the response received and determined that Myron Green Corporation is the only known responsible source currently identified for this requirement.

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11. A statement of the actions, if any, the Requiring Activity or Contracting Activity may take to remove or overcome any barriers to competition before any subsequent acquisition for the supplies or services required:

The Contracting Activity will continue to search the marketplace for potential sources by holding industry days; publishing acquisition forecasts and issuing Requests for Information/ Sources Sought Notices to promote competition.

12. Certifications and Approvals:

12.a Program Office certification (Requiring Activity). I hereby certify that any supporting information and data provided, which form the basis for this justification, are accurate and complete to the best of my knowledge and belief.

Name: Anthony Tinsman Date: 08/27/2026

Signature: _____

12.b Contracting Officer certification and approval. I hereby determine the circumstances of this acquisition support the justification to acquire the item(s) on a sole source (including brand name) basis under the authority of FAR subpart 13.5. I also certify this justification is accurate and complete to the best of my knowledge and belief. Therefore, unless additional approvals are required as prescribed below, as the authorized contracting officer for this acquisition, I hereby approve this justification.

Name: Mathew Nelker Date: 08/26/2026

Signature: Mathew P. Nelker Digitally signed by Mathew P. Nelker
Date: 2026.08.26 17:43:30 -04'00'

13. Additional Reviews and Approvals (As applicable):

13.a Bureau Chief Information Officer or Authorized Designee (for IT requirements that are over \$5 million, but not exceeding \$90 million) (Contracting Activity). I have reviewed this justification and find it to be accurate and complete to the best of my knowledge and belief, and representative of the Government's need. Therefore, I hereby consent to the approval of this justification. (Note: The Bureau CIO may delegate their authority for proposed contracts over \$5 million, but not exceeding \$15 million to the Associate Bureau CIO(s).)

Name: _____ Date: _____

Signature: _____

13.b Advocate for Competition (if over \$900,000, but not exceeding \$20 million) (Contracting Activity). I have reviewed this justification and find it to be accurate and complete to the best of my knowledge and belief. Therefore, unless additional approvals are required as prescribed below, as the Advocate for competition, I hereby approve this justification.

Name: Julius Bradshaw Date: 9/10/2026

Signature: Julius S. Bradshaw Digitally signed by Julius S. Bradshaw
Date: 2026.09.10 12:06:38 -04'00'

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13.c Head of the Procuring Activity or Authorized Designee (if over \$20 million, but not exceeding \$90 million) (Contracting Activity). I have reviewed this justification and find it to be accurate and complete to the best of my knowledge and belief. Therefore, unless additional approvals are required as prescribed below, as the head of the procuring activity or authorized designee, I hereby approve this justification.

Name:_____ **Date:**_____

Signature:_____

13.d Treasury Chief Information Officer (for IT requirements that are over \$90 million). I have reviewed this justification and find it to be accurate and complete to the best of my knowledge and belief, and representative of the Government's need. Therefore, I hereby consent to the approval of this justification.

Name:_____ **Date:**_____

Signature:_____

13.e Senior Procurement Executive (if over \$90 million) (Contracting Activity). I have reviewed this justification and find it to be accurate and complete to the best of my knowledge and belief. Therefore, as the senior procurement official, I hereby approve this justification.

Name:_____ **Date:**_____

Signature:_____