



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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

5E



Ora M. LeMere
Assistant Commissioner

mac

May 2, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration (“DRA”) to exercise a renewal option and amend the contract with I.C. Systems, Inc., (Vendor # 229213), a Minnesota company with a business address of 444 Highway 96 East, St. Paul, Minnesota (“I.C. Systems”), to extend the completion date from June 30, 2025 to June 30, 2026 and continue to perform work with the DRA’s Collection Division to collect delinquent debt effective upon approval of Governor and Council. The contract was originally approved by Governor and Council on August 2, 2023 (item #25).

I.C. Systems will perform collection services on a percentage rate of recovery basis. As full payment for services, I.C. Systems will retain 5.74% of amounts collected.

EXPLANATION

The DRA seeks the assistance of I.C. Systems to perform services of collection, skip tracing, and asset location as authorized and referred by the DRA. I.C. Systems will maintain the confidentiality of any debt collection information provided to them by the DRA in the course of its work. The DRA is authorized to enter into such contracts under RSA 21-J:3, XXVII.

As the original, first-party collector, the DRA’s Collection Division will be expected to effectively work accounts following agency procedures. Unresponsive accounts will then be turned over to the Department’s third-party debt collection vendor, I.C. Systems for debt collection of aged accounts requiring additional collection efforts. I.C. Systems shall maintain records sufficient to track their collection activities.

Collection activity will encompass all tax types, such as but not limited to, Interest and Dividends tax, Business taxes, and Meals and Rentals tax. Currently, the DRA has over \$85,428,942.04 in outstanding tax receivables that include various liabilities, interest, and penalties owed to the State of New Hampshire.

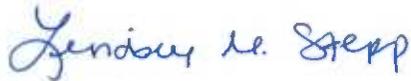
TDD Access: Relay NH 1-800-735-2964

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.

The original contract beginning on August 02, 2023 had the option to renew for three additional one-year terms at the sole option of the State, subject to the parties' prior written agreement on applicable fees for each extended term and approval of the Governor and Council. With the proposed amendment, the Department is choosing to exercise this renewal option for an additional one-year term, to expire June 30, 2026. The DRA shall have the right to terminate the contract at any time by giving the vendor a 30-day written notice.

We request your consideration regarding this matter.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Lindsey M. Stepp". The signature is written in a cursive style.

Lindsey M. Stepp
Commissioner
Department of Revenue Administration

**State of New Hampshire
Department of Revenue Administration
Contract 2023-01 Third Party Debt Collections Service
Contract Amendment 1**

The New Hampshire Department of Revenue Administration (DRA) and I.C. Systems, Inc., (Vendor Code Number - 229213), a Minnesota company with a business address of 444 Highway 96 East, St. Paul, MN 55127, are parties to an agreement for Third Party Debt Collections Services which was approved by Governor and Council on August 2, 2023 (item #25) (the "Contract"). DRA has further and continuing need of the services provided under the Contract and the Contractor is willing to continue to provide said services under the same terms and conditions except as amended hereby. The parties hereby agree to amend the Contract as follows:

1. Amendment and Modification FORM NUMBER P-37 Item 1.7
Item 1.7 of the Contract is hereby amended such that the completion date is changed from June 30, 2025 to June 30, 2026.

2. Effective Date and Continuance
The Amendment is effective upon Governor and Council approval. All other terms and conditions remain the same.

This Amendment No. 1 of the Contract is hereby incorporated by reference into the Contract, as previously amended, and expressly made a part thereof. All other terms of the Contract are hereby reaffirmed and remain in effect and unmodified.

The parties hereto have set their hands on the 4th day of April 2025

By: Lindsey M. Stepp
Lindsey M. Stepp, Commissioner
Department of Revenue Administration

By: John A. Erickson
John A. Erickson, President & CEO
IC Systems, Inc.

Approved by the Attorney General (Form, Substance and Execution)

By: Nathan W. Kenison-Marvin
Nathan W. Kenison-Marvin
Assistant Attorney General

On: May 1, 2025

Approved by the New Hampshire Governor and Executive Council

By: _____ On: _____



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.nh.gov/doi

Denis Goulet
Commissioner

March 31, 2025

Lindsey M. Stepp, Commissioner
Department of Revenue Administration
State of New Hampshire
109 Pleasant Street
Concord, NH 03301

Dear Commissioner Stepp:

This letter represents formal notification that the Department of Information Technology (DoIT) has approved your agency's request to enter into a contract amendment with I.C. Systems, Inc., as described below and referenced as DoIT No. 2024-016A.

The purpose of this request is to perform work with the DRA Collection Division to collect delinquent debt.

The vendor shall retain 5.74% of amounts collected, effective upon Governor and Council approval through June 30, 2026.

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

Sincerely,

Denis Goulet

DG/ik
DoIT #2024-016A

cc: Karen Sampson, IT Manager

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that I. C. SYSTEM, INC. is a Minnesota Profit Corporation registered to transact business in New Hampshire on November 03, 1975. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 1886

Certificate Number: 0007152717



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of April A.D. 2025.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

Michelle Kreidler Dove
General Counsel
Chief Compliance Officer



IC System, Inc.
444 Highway 96 East
Vadnais Heights, MN 55127

April 8, 2025

To Whom It May Concern:

John A. Erickson, Chief Executive Officer and President of I.C. System, Inc. ("ICS"), has been authorized by the ICS Board of Directors to execute, submit, deliver and amend, on behalf of ICS any and all documents or contracts with the State of New Hampshire.

Sincerely,

Handwritten signature of Michelle Kreidler Dove.

Michelle Kreidler-Dove, Esq.
General Counsel and Chief Compliance Officer
Email: Legal@icsystem.com

SWORN TO AND SUBSCRIBED before me, a
Notary Public, on this 8th day of April 2025.

Handwritten signature of Christine Leick.

Notary Public in and for the State of Minnesota





ICSYSTE-01

SGAERTNER

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/14/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Maguire Agency 1970 Oakcrest Avenue, Suite 300 Roseville, MN 55113	CONTACT: Genevieve Frazier, LUTCF/FSS	
	NAME: PHONE (A/C, No, Ext): (651) 635-2729 E-MAIL ADDRESS: gfrazier@maguireagency.com	FAX (A/C, No): (651) 638-9762
INSURED IC System Inc 444 Highway 96 East Saint Paul, MN 55127	INSURER(S) AFFORDING COVERAGE:	
	INSURER A: Hartford Fire Insurance Co	NAIC # 19682
	INSURER B: Hartford Insurance Group	19682
	INSURER C:	
	INSURER D:	
	INSURER E:	

COVERAGES CERTIFICATE NUMBER REVISION NUMBER

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR (INSR) WVR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	X	41UUNAZ8JWH	3/1/2025	3/1/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPOP AGG \$ 2,000,000 GENTL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		41UENB8ZNU	3/1/2025	3/1/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		41RHUBB4EW9	3/1/2025	3/1/2026	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below.	Y/N N N/A	41WEAV5Z5P	3/1/2025	3/1/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate Holder is additional insured as respects general liability policy where required by written contract subject to the policy terms and conditions.

CERTIFICATE HOLDER

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

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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



Ora M. LeMere
Assistant Commissioner

July 6, 2023

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration (DRA) to enter a contract with I.C. System, Inc., (Vendor Code Number - 229213), a Minnesota company with a business address of 444 Highway 96 East, St. Paul, Minnesota ("I.C. System"), to perform work with the DRA Collection Division to collect delinquent debt, effective upon Governor and Council approval. I.C. System will perform collection services on a percentage rate of recovery basis. As full payment for services, I.C. System will retain 5.74% of amounts collected.

EXPLANATION

This request is retroactive because DRA required more time to acquire the necessary documents to finalize the terms of the contract than was anticipated, including those required by the Internal Revenue Service Publication 1075. As a result, the DRA was unable to present this request to the Governor and Executive Council in July 2023. Therefore, the DRA requests the contract be retroactively effective to July 1, 2023, to avoid any interruption of the critical services provided to the agency.

The DRA seeks the assistance of I.C. System to perform services of collection, skip tracing, and asset location as authorized and referred by the DRA. I.C. System will maintain the confidentiality of any debt collection information provided to it by DRA in the course of its work. DRA is authorized to enter into such contracts under RSA 21-J:3, XXVII.

Collections activity will encompass all tax types, such as but not limited to, Interest and Dividends tax, Business taxes and Meals and Rentals tax. Currently, the DRA has over \$71,123,606.06 in outstanding tax receivables. These debts are for various tax liabilities, interest, and penalties that are owed to the State of New Hampshire.

DRA's Collection Division will initially attempt to collect delinquent accounts. Unresponsive accounts may then be turned over to the contractor for further collection efforts. I.C. System shall maintain records sufficient to track collection activities on each account and provide real

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.

time information reporting and daily remittances to DRA.

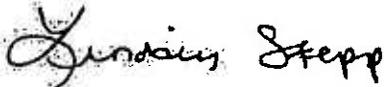
The term of the contract shall commence upon Governor and Executive Council approval of the contract, retroactive to July 1, 2023. The term of the contract shall be for a period of 2 years. The DRA shall have the right to terminate the contract at any time by giving the vendor a 30 day written notice.

The contract may be extended for subsequent one-year periods under the same or newly negotiated terms, conditions, and pricing structure upon the mutual agreement between I.C. System and DRA with the approval of Governor and Executive Council, and not to exceed a total of 5 years.

An RFB was posted on the State of New Hampshire Administrative Services' Purchase and Property website to solicit bids for this service. The posting was open for eighteen days. As questions from applicants were received, both the questions and the answers were posted immediately for public access viewing. Eight bidders (Schedule A attached) provided bid proposals. Each bid was evaluated and upon completion, it was determined that a Best and Final Offer would need to be considered between two vendors that submitted the same bid offer amount. After the Best and Final Offers were submitted and reviewed by the same individuals, I.C. System was then chosen as the lowest fee bid.

We respectfully request your consideration and approval of this contract.

Respectfully Submitted,

A handwritten signature in black ink that reads "Lindsey Stepp". The signature is written in a cursive, flowing style.

Lindsey Stepp
Commissioner of Revenue Administration

Schedule A: Respondent List for RFB 2023-01 Respondent List for Third Party Debt Collection Service

Bid Submission Closing Date Monday March 20, 2023 by 1:30pm

Proposal Opening Date and Time Wednesday, March 21, 2023 @10:00AM

Company Name	Address
IC Systems	St. Paul, Minnesota 55127
Parker Plate Solutions	Walnut Neck Circle, Chesapeake, VA 23320
THE CMI GROUP	Tennyson Parkway, Suite 100, Plano, Texas 75024
F.H. Cann & Associates, Inc. (FHC)	Domain Drive Ste 200, Exeter, NH 03833
TaxServ, LLC & Affiliates	Ingleside Ave, McLean, VA 22101-3709
Reliant Capital Solutions	Cross Pointe Rd., Gahanna, Ohio 43230
United Collection Bureau, Inc.	5620 Southwyck Blvd. Toledo, OH 43614
MMG Law Group, PLLC	25882 Orchard Lake Rd, STE 206 Farmington Hills, MI 48336



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.nh.gov/doit

Denis Goulet
Commissioner

July 6, 2023

Lindsey Stepp, Commissioner
Department of Revenue Administration
State of New Hampshire
109 Pleasant Street
Concord, NH 03301

Dear Commissioner Stepp:

This letter represents formal notification that the Department of Information Technology (DoIT) has approved your agency's request to enter into a contract with I.C. System, Inc., as described below and referenced as DoIT No. 2024-016.

The purpose of this request is to perform work with the DRA Collection Division to collect delinquent debt.

I.C. System will perform collection services on a percentage of recovery basis. As payment for services, I.C. System will retain 5.74% of amounts collected. This contract is effective upon Governor and Executive Council approval through June 30, 2025.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Denis Goulet".

Denis Goulet

DG/jd
DoIT #2024-016

cc: Karen Sampson, IT Manager

DRA 2023-01 Third Party Debt Collections Service Contract

FORM NUMBER P-37 (version 2/23/2023)

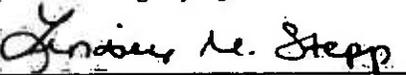
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION:

1.1 State Agency Name Department of Revenue Administration		1.2 State Agency Address 109 Pleasant Street P.O. Box 457 Concord, NH 03302-0457	
1.3 Contractor Name I.C. System, Inc.		1.4 Contractor Address 444 Hwy 96 East Saint Paul, MN 55127-2357	
1.5 Contractor Phone Number (651) 270-8393	1.6 Account Unit and Class Not Applicable	1.7 Completion Date June 30, 2025	1.8 Price Limitation 5.74% of amounts recovered
1.9 Contracting Officer for State Agency Lindsey M. Stepp, Commissioner		1.10 State Agency Telephone Number (603) 230-5006	
1.11 Contractor Signature  Date: 7/5/2023		1.11 Name and Title of Contractor Signatory John Erickson, President and CEO	
1.13 State Agency Signature  Date: 7/6/2023		1.14 Name and Title of State Agency Signatory Lindsey M. Stepp, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: _____ On: _____			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials: 
 Date: 7/5/2023

2. 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 B 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, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("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.

3.3 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. 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 by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source 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 C which is incorporated herein by reference.

5.2 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 1.2. 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.

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 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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 applicable 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 employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4 The Contractor 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 this Agreement and all rules, regulations and orders pertaining to 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 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Julek
7/5/2023

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) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar 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 give the Contractor a written notice specifying the Event of Default and 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 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar 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. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, 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.

10.2 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.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials: *[Signature]*
Date: 1/15/2023

14. INSURANCE

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

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess, and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 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 19, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

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. The Contractor shall furnish the Contracting Officer identified in block 19, or any 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. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach

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 unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. 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

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit or remedy of any nature upon any other person.

22. 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.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. 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

26. 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 with respect to the subject matter hereof

[Signature]
7/5/2023

State of New Hampshire - Department of Revenue Administration
DRA 2023-01 Third Party Debt Collections Service Contract

EXHIBIT A

SPECIAL PROVISIONS

1. **Authority:** The work to be performed shall be carried out in cooperation and under the direction of the State and in a professional and workmanlike fashion. Contractor shall serve as the State's agent to collect outstanding debt accounts referred to it by the State. Contractor shall serve as trustee to the State for all funds recovered.
2. **Referral of an Account:** The Contractor agrees that all account referrals by the State to the Contractor shall remain the Contractor's responsibility unless specifically withdrawn in writing by the State or until the Contractor determines that they are unable to be resolved. The parties agree that the State shall automatically withdraw any referred account that has not been collected within one (1) year. This condition shall remain in effect during the term of the Agreement; however, all casework shall be done in accordance with the terms, conditions, and provisions of this Agreement.
3. **Acknowledge Receipt of an Account:** The Contractor agrees to acknowledge each account placed by the State daily.
4. **Scope of Collection Activity:** The Contractor shall perform all aspects of collection, including without limitation, asset investigation, skip tracing, debtor negotiation, and legal process for lien enforcement, as needed to successfully resolve each account that has been referred. The Contractor must have access to the latest skip tracing methods and must demonstrate a progressive degree of effort on smaller dollar amounts as well as larger dollar amounts. The Contractor shall meet and comply with all other requirements as specified in Exhibit B to this Agreement.
5. **Types of Debt Collected:** The Contractor must be able to process debt owed by responsible parties, business owners, spouses' debt, transferee and successor debt, and multi-entities.
6. **Conflicts of Interest:** At the time the State refers an account to the Contractor, it shall advise the State of any perceived conflict and whether the conflict is remote or disqualifying. The Contractor must decline to accept the referral of any account that it believes to be a disqualifying conflict of interest.
7. **Confidential Communications:** Communications between the Contractor and the State shall be confidential and privileged pursuant to RSA 21-J:14. Except as required by law, no confidential communication shall be disclosed to any public agency, insurance company, rating organization, contractor, vendor or other entity or individual without the prior written consent of the State.
8. **Account Debtor Communications:** The Contractor shall respond to all requests and inquiries from taxpayer-debtors in a courteous and professional manner within three (3) business days. The Contractor shall ensure that the debtor understands that collection is on behalf of the State.
9. **Separate Records:** The Contractor shall maintain books and records sufficient to track and audit its collection activities on behalf of the State. Upon at least three (3) business days' notice, the Contractor shall permit State auditors full access to the Contractor's facilities and books and

Page 1 of 2

DRA 2023-01 Third Party Debt Collections Service

Initial and date all pages:

Initial  Date 7/5/2023

**State of New Hampshire - Department of Revenue Administration
DRA 2023-01 Third Party Debt Collections Service Contract**

records to ensure compliance with the terms of this Agreement and all applicable laws, rules, and regulations.

10. **Clearance of Account Debtor's Payment:** The Contractor agrees that all payments received from account debtors in any form or manner must be deposited and held by the Contractor until the payment has cleared. The Contractor shall not endorse any check as paid in full or provide the debtor a receipt as paid-in-full without verifying the current unpaid balance with the State.
11. **Delinquent Accounts:** The Contractor agrees to accrue interest, penalties or other additional charges on delinquent accounts in accordance with statute and as specified by the State when accounts are referred, or as additional charges accrue.
12. **Compromise or Settle Account:** The Contractor shall not compromise or settle any account without the prior approval of the State. Unauthorized compromise or settlement by the Contractor of any account for less than the entire amount due, accrued interest, penalties, other costs or applicable charges will render the Contractor liable for the balance.
13. **Review and Audit of Accounts:** The State shall have the right to review or audit particular accounts with the Contractor at any time during its regular business hours. The Contractor shall establish and maintain updated a secure FTP portal that is accessible by the State to enable it to monitor referred accounts on an on-going real-time basis, and for the State to transfer data to, and receive data from the Contractor.
14. **Applicable Laws and Regulations:** The Contractor agrees to become familiar with and comply with all applicable law and the State's policies and procedures governing accounts and the collections of accounts.
15. **Suspension of an Account:** The Contractor shall suspend action, either temporarily or permanently, on any account upon receipt of notification by the State or receiving notification of a pending bankruptcy proceeding involving the account debtor.
16. **Reduced or Canceled Accounts:** In the event an account is reduced or canceled by the State, no collection fee shall be due to the Contractor for the amount of the reduction or cancellation.
17. **Confidential Information and FTI:** The Contractor must execute the State's Non-Disclosure and Confidentiality Agreement ("NDA"), and the State's Service Level Agreement ("SLA"), which are attached to this Agreement as Exhibits D and E respectively, and which are incorporated herein by reference. Any breach of any of the terms and conditions of the NDA or SLA shall constitute a breach or default of this Agreement. To the extent not prohibited by applicable law, if the State, at its option, avails itself of this cross-default provision, the State shall have the option to pursue its remedies in any combinations, whether successively, concurrently, or otherwise. The Contractor must also provide Criminal Record and Background Checks of employees servicing the State's referred accounts to the satisfaction of the State.
18. **Contract Extensions.** This Agreement may be extended for subsequent one-year periods under the same or newly negotiated terms, conditions, and pricing structure upon the mutual agreement between the Contractor and the State with the approval of Governor and Executive Council, and not to exceed a total of five (5) years from the Effective Date.
19. **Capitalized Terms:** Capitalized terms not otherwise defined in this Exhibit A shall have the meanings assigned to each in Form P-37 to this Agreement.

Page 2 of 2

DRA 2023-01 Third Party Debt Collections Service

Initial and Date all pages

Initial *gml* Date *7/5/2023*

**State of New Hampshire - Department of Revenue Administration
the State 2023-01 Third Party Debt Collections Service Contract**

EXHIBIT B

1. Contract Administration

a. The Contractor's Contract Manager is:

Karen Jonas, Manager
1155 Elm Street
St. Paul, MN 55127
(651)-270-8393
KJonas@icsystem.com

b. The State's Contract Administrator is:

Bonnie Walshaw
109 Pleasant Street, PO Box 637
Concord, NH 03301
603-230-5910
bonnie.m.walshaw@DRA.nh.gov

2. Scope of Work

The Contractor shall meet each of the following requirements in the performance of this Agreement:

a.	The Contractor shall be able to collect debts on behalf of the State in every state.
b.	The Contractor shall comply with the applicable policies and procedures governing access to and disclosure of confidential information and federal tax information.
c.	The Contractor must be able to accept Federal Tax Information (FTI) data items from the State in compliance with IRS Pub 1075.
d.	The Contractor shall possess errors and omissions insurance upon terms satisfactory to the State in the amounts specified in the Certificate of Liability Insurance covering the period March 1, 2023 to March 1, 2024, dated as of March 2, 2023, and submitted to the State with the bid, and shall indemnify the State and hold the State harmless against any harms resulting from the Contractor's collection activities, including all legal activities.
e.	The Contractor's personnel shall be trained, qualified, and experienced to use acknowledged best practices to service the State's referrals, including the use of the State's procedures to yield the most appropriate resolution.

**State of New Hampshire - Department of Revenue Administration
the State 2023-01 Third Party Debt Collections Service Contract**

f.	The Contractor shall have sufficient financial capacity, working capital, and other financial, technical, and management resources to perform the contract.
g.	The Contractor shall meet with the State personnel on a quarterly basis to exchange updated information, including but not limited to processes, techniques, and/or legislative updates.
h.	The Contractor shall commit to a maximum 30-day startup after execution of this Agreement.
i.	The Contractor shall establish and maintain updated a secure FTP portal that is accessible by the State staff so accounts can be monitored on an ongoing real-time basis.
j.	The Contractor shall commit to demonstrating their collection environment techniques upon request by the State.
k.	The Contractor's FTP Portal will be used daily by the State to send the vendor daily debt files and The Contractor will commit to send the State Daily Debt Status update files in the State's Layout format.
l.	The Contractor shall employ IT staff with the skill and experience to support the data exchange requirements of the contract.
m.	Accounts unresolved after one year must be returned to the State with the appropriate status code.
n.	The Contractor must process ACH credits to the State daily or as often as they receive and clear payments. The Contractor shall be responsible for the checks clearing and make free and clear payments to the State less their service fees. A file containing a breakdown of account information, including but not limited to, amounts collected, tax period, tax type, collection fees, etc. to facilitate the automatic posting of the remittance.
o.	The Contractor must be able to process debt owed by responsible parties, business owners, spouses' debt, transferee and successor liability, and multi-entities. The Contractor shall be responsible for provision of all labor, transportation, and permits as necessary to supply the required level of services as described in this Agreement.
p.	The Contractor shall provide a file to the State containing a breakdown of account information, including but not limited to, amounts collected, tax period, tax type, collection fees, etc. to facilitate the automatic posting of the remittance.

Initial and date all pages:
Initials *[Signature]* Date *1/15/2023*

State of New Hampshire - Department of Revenue Administration
DRA 2023-01 Third Party Debt Collections Service Contract
EXHIBIT C

1. Fee Schedule

As payment for its services performing this Agreement, the Contractor shall retain 5.74% of the collected amount of each debt recovered (the "Fee").

2. Payment Schedule

The Contractor shall remit to the State collected funds, minus the agreed-upon Fee, daily via ACH Payments.

The Contractor must process ACH credits to the State daily or as often as they receive and clear payments.

The Contractor bears the risk of collecting funds on checks clearing and make free and clear payments to the State net of the Fee. The Contractor agrees that all payments received by negotiable instruments and checks must be deposited and held by the Contractor until the payment has cleared. The Contractor shall not endorse any check as paid in full or provide the account debtor a receipt as paid-in-full without first verifying the current unpaid balance with the State.

The State will not be responsible for fees for checks returned for non-sufficient funds.

Remainder of page intentionally left blank

Page 1 of 1

DRA 2023-01 Third Party Debt Collections Service

Initial and date all pages:
Initials *CPM* Date *7/5/2023*

Exhibit D

NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT

In consideration for and as a condition of the contract between the State of New Hampshire Department of Revenue Administration (the "Department" and "NHDRA") and I.C. System, Inc. ("Contractor"), dated as of June 22, 2023, the ("Contract"), Contractor hereby agrees to hold and keep certain information confidential in accordance with the following terms and conditions of this agreement (the "Agreement"):

1. Contractor and Contractor's Representatives:

When this Agreement refers to the "Contractor," "You," or "Your" it shall mean all of the officers, employees, agents and representatives of the Contractor and of any of its subcontractors¹ including those who work on the Contract as well as those who do not work on the Contract but may have the possibility of inadvertent access to Confidential Information (as defined below) as a result of having access to the Contractor's office space and/or computer systems.

2. Confidential Information:

(a) As used herein, the term "Confidential Information" refers to (i) all records, files, and data of the DRA, unless subject to a specific exemption under RSA 21-J:14; (ii) all federal tax information ("FTI") in the possession of the NHDRA access to which is governed by Internal Revenue Code Sections 7213 and 7213A, the associated Treasury Regulations, and Internal Revenue Service Publication 1075; (iii) any and all other information concerning the NHDRA's business and affairs that may be provided or made available to You by the NHDRA and is not provided to the general public via the NHDRA's website or otherwise disseminated by the NHDRA to the general public; (iv) all notes, summaries, forecasts, analyses, compilations, studies, or other documents made by the Contractor, or received by the Contractor directly or indirectly from the NHDRA, not provided to the general public via the NHDRA's website or otherwise disseminated by the NHDRA to the general public in whatever form or storage medium, whether such information is or was provided prior to or subsequent to the date of this Agreement, whether or not such information is marked "Confidential" or bears a similar restrictive legend or other confidential designation.

(b) The definition of "Confidential Information" also shall include the information described in Exhibit A to NHDRA Policy No. 22-001, as amended on November 4, 2022 and as further amended from time to time, entitled "Confidential Information Contract Provisions" and which is attached hereto as Exhibit "A."

(c) The term "Confidential Information" does not include information which: (i) is disseminated to the general public by the NHDRA on the NHDRA website or via an alternate medium; (ii) would be available to the general public via a request for information pursuant to RSA 91-A; (iii)

¹ A Contractor who works for the NHDRA generally is not allowed to retain a subcontractor to work on the NHDRA's project unless approved in advance by the NHDRA.

NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT

was available to Contractor on a non-confidential basis prior to gaining access to it as a result of the Contract; or (iv) was independently developed by Contractor without the use of or reference to any Confidential Information.

3. Permitted Use and Non-Disclosure of Confidential Information.

Contractor agrees that the Contractor shall use all Confidential Information solely for the purpose of work performing the Contract, and for no other purpose whatsoever. Contractor agrees that the Contractor shall keep the Confidential Information confidential and shall not disclose any of the Confidential Information to anyone; provided, however, that disclosure of such information may be made by Contractor to any of its employees or representatives who are actively and directly participating in performance of the Contract and who need to know such information. It is understood and agreed that Contractor shall cause each such employee or representative to treat such information as Confidential Information and comply with the terms of this Agreement as if such employee or representative were a party to this Agreement, and that Contractor shall be responsible to the NHDRA for any breach of the provisions hereof by any such employee or representative.

4. Obligation to Report to NHDRA Any Unauthorized Access or Disclosure of Confidential Information

In the event of any unauthorized access, use or disclosure of Confidential Information, the Contractor shall immediately notify the NHDRA both orally and in writing. Any such unauthorized access, use or disclosure of Confidential Information is an Event of Default upon which the NHDRA may decide to discipline the Contractor and keep the Contract or may immediately treat the Contract as breached and pursue any remedies at law or in equity or in both. In the event the NHDRA treats the Contract as breached, all provisions of this Agreement remain in full force and effect with NHDRA retaining all rights to enforce the same in equity or law.

5. Return, Destruction, or Retention of Confidential Information.

Upon completion of the Contract or at any time upon written request of the NHDRA, Contractor shall promptly return or destroy all Confidential Information along with all copies of the same. In all cases of destruction, Contractor shall promptly provide to the NHDRA certified written notice of such destruction. Notwithstanding the foregoing, Contractor may keep (a) copies of the Confidential Information to the extent required by law, rule, regulation, or administrative order, and (b) backup copies of items containing or constituting Confidential Information in computer systems to the extent that routine computer backup procedures or processes create such copies. Any such retained Confidential Information shall continue to be subject to all obligations of confidentiality set forth in this Agreement until such Confidential Information has been returned or destroyed as set forth in this section, and such Confidential Information shall be retained solely by your legal or compliance department and shall not be made available at any point thereafter to personnel in

NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT

other departments, other representatives, or any other person, without the express prior written consent of the NHDRA. Notwithstanding the return or destruction of any Confidential Information, Contractor shall continue to be bound by the confidentiality and other obligations hereunder.

6. Nature of Obligations.

This Agreement may be modified or waived only by a separate writing executed by the parties hereto that expressly modifies or waives a term or condition. The Contractor's failure to comply with any of the terms hereof, including but not limited to Contractor's responsibility to ensure that its employees and representatives also abide by this Agreement shall constitute an event of default under the terms of the Contract.

7. Required Disclosure.

If Contractor becomes required (by deposition, interrogatory, request for documents, subpoena, civil investigative demand, regulatory review, or similar process) to disclose any of the Confidential Information, Contractor shall provide the NHDRA with prompt prior written notice of, and the terms of and circumstances surrounding, such requirement, to the extent permitted by applicable law, rule, or regulation, so that the NHDRA as intended third party beneficiary may seek a protective order or other appropriate remedy, and/or waive compliance with the terms and conditions of this Agreement. If such protective order or other remedy is not obtained, or if the NHDRA waives compliance with the provisions hereof, then Contractor shall disclose only that portion of the Confidential Information that, as advised by counsel, is reasonably necessary to ensure compliance with such requirement. In addition, Contractor shall not oppose any action, and shall, if not prohibited by law, cooperate with, assist, and join with the NHDRA, to seek an appropriate protective order or other reliable assurance to safeguard the Confidential Information.

8. Term.

The terms and conditions of this Agreement, and all obligations of confidentiality contained herein, shall remain in full force and effect indefinitely and without expiration. This Agreement shall be enforceable by the NHDRA against any assignee or successor of the Contractor, whether such transfer of the Contract and/or the Confidential Information was the result of an affirmative action taken by the Contractor or, as a matter of law, as in the case of the institution of a receivership under state law or in the filing of a petition for relief under the United States Bankruptcy Code.

9. Remedies and Waiver.

It is further understood and agreed that money damages may not be a sufficient remedy for any actual or threatened breach of any of the provisions of this Agreement, and that the NHDRA may seek specific performance, injunctive and other equitable relief as a remedy for any such actual or threatened breach, which breach by itself shall constitute irreparable harm. It is further understood and agreed that no failure or delay by the parties hereto in exercising any right, power, or

NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT

privilege hereunder shall operate as a waiver thereof, nor shall any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right, power, or privilege hereunder. In the event of any litigation relating to this Agreement, if a court of competent jurisdiction determines in a final non-appealable decision that this Agreement has been breached by any party (including a breach hereof by Contractor), then the non-prevailing party shall reimburse the prevailing party for any reasonable legal fees and expenses incurred in connection with all such litigation. The existence of any claim or cause of action that Contractor may have against the NHDRA shall not constitute a defense or bar to the enforcement of this Agreement.

10. Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the State of New Hampshire. The parties hereto irrevocably and unconditionally consent hereby to submit to the exclusive jurisdiction of the Superior Court of the State of New Hampshire in Merrimack County, for any action, suit, or proceeding arising out of or relating to this Agreement, and hereby further irrevocably and unconditionally waive and agree not to plead in such court that any such action, suit, or proceeding brought in any such court has been brought in an inconvenient forum.

11. Severability.

If any of the provisions of this Agreement is found to violate any statute, regulation, rule, order, or decree of any governmental authority, court, agency, or exchange, such invalidity shall not be deemed to affect any other provision hereof or the validity of the remainder of this Agreement, and such invalid provision shall be deemed deleted herefrom to the minimum extent necessary to cure such violation.

12. Assignment.

This Agreement shall be for the benefit of and shall be enforceable by the NHDRA, and its respective affiliates, successors, and assigns. It is understood that any assignment of the Contract by Contractor without the express prior written consent of the NHDRA shall be void and of no effect. It is further understood, however, that should the Contractor assign the Contract through affirmative assignment, merger or acquisition with or without the NHDRA's prior approval, or as a matter of law, as in the case of the institution of a receivership under state law or in the filing of a petition for relief under the United States Bankruptcy Code, this Agreement shall be enforceable by the NHDRA against the assignee or successor of the Contractor, as the case may be.

13. Counterparts.

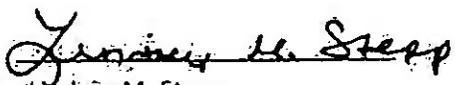
This Agreement may be executed in one or more counterparts, and by the parties hereto on separate counterparts, each of which shall be deemed an original for all purposes and all of which together shall be deemed one and the same Agreement. A signed copy of this Agreement

NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT

delivered by facsimile, e-mail, PDF, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

If you are in agreement with the foregoing, please sign and return the duplicate copy of this Agreement, which shall constitute the parties' entire agreement with respect to the subject matter hereof.

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

By: 
Name: Lindsey M. Stepp
Title: Commissioner of Revenue Administration

Date: June 22, 2023.

I.C. System, Inc.

By: 
Name: Kurt Heinbigner
Title: CFO and COO
Date: June 22, 2023.

Exhibit E

NHDRA SERVICE LEVEL AGREEMENT

This AGREEMENT is made by and between I.C. System, Inc. (the "Contractor") currently located at 444 Hwy 96 E, Saint Paul, MN 55127 and Lindsey M. Stepp, Commissioner, solely in her official capacity and on behalf of the State of New Hampshire, Department of Revenue Administration (the "Agency" or "DRA"), with its principal office at 109 Pleasant Street, P.O. Box 1388, Concord, NH 03302-1388.

WHEREAS; Contractor and the Agency are parties to that certain ^{Third Party Debt} Collections Contract, dated as of June 22, 2023 and approved by governor and council on August 2, 2023 (the "Service Contract"), to perform certain Debt Collection Services in accordance with the terms thereof;

WHEREAS; The terms of the Service Contract require the Contractor to comply with all Agency policies and all applicable laws concerning the confidentiality of Agency and taxpayer information;

WHEREAS; Among the Agency policies with which the Contractor must comply is the Disclosures of Taxpayer and Department Information policy, no. 22-001, which requires the contract to include provisions addressing the Contractor obligations with respect to taxpayer and DRA information.

NOW THEREFORE, in consideration of the foregoing recitals which are an integral part hereof, and the promises and mutual covenants contained in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

- i. Contractor shall maintain Federal Tax Information (FTI) compliance in accordance with IRS Publication 1075 (Rev. 11-2021) ("Publication 1075").
 - A. FTI is defined as federal tax returns and return information (and information derived from it) as defined in the "KEY DEFINITIONS" section of Publication 1075 and 26 U.S.C. § 6103(b), that is in the agency's possession or control, which is covered by the confidentiality protections of the IRC, and subject to the IRC § 6103(p)(4) safeguarding requirements, including IRS oversight. FTI is categorized as Sensitive but Unclassified information and may contain personally identifiable information (PII).
 - B. FTI includes return and return information received directly from the IRS, an authorized secondary source, or another entity acting on behalf of the IRS pursuant to an IRC § 6103(p)(2)(B) Agreement.
 - C. IRC § 6103(b)(1) defines a return as any tax or information return, estimated tax declaration, or refund claim (including amendments, supplements, supporting schedules, attachments, or lists) required by or permitted under the IRC and filed with the IRS by, on behalf of, or with respect to any person or entity.
- ii. The following requirements from Publication 1075 shall be observed by the Contractor:
 - A. Contractor shall meet all security requirements in the current and future revisions of Publication 1075.
 - B. Minimum Protection Standards
 1. Contractor must take care to deny unauthorized access to areas containing FTI during duty and non-duty hours. This can be accomplished by creating restricted areas, security rooms, locked rooms, or containers. Minimum Protection Standards (MPS) require two barriers, beginning at the FTI itself, and extending outward to individuals without a need-to-know. MPS provides the capability to deter, delay, or detect surreptitious entry.
 - C. Restricted Area Access
 1. Contractor must maintain a restricted area visitor log at a designated entrance to the restricted area, and all visitors (persons not assigned to the area) entering the area shall be directed to the designated entrance. The visitor access log must require the visitor to provide the following information:
 - Name and organization of the visitor
 - Signature of the visitor

NHDRA SERVICE LEVEL AGREEMENT

- Form of identification
 - Date of access
 - Time of entry and departure
 - Purpose of visit
 - Name and organization of person visited
2. The visitor must sign, either electronically or physically, into the visitor access log. The security personnel must validate the person's identity by examining government-issued identification (e.g.: state driver's license or passport) and recording in the access log the type of identification validated. The security personnel must compare the name and signature entered in the access log with the name and signature of the government-issued identification. When leaving the area, the security personnel or escort must enter the visitor's time of departure. Each restricted area access log must be closed out at the end of each month and reviewed by management.
 3. Use of Authorized Access List
 - a. To facilitate the entry of employees who have a frequent and continuing need to enter a restricted area, but who are not assigned to the area, an Authorized Access List (AAL) can be maintained so long as MPS are enforced (see Section 2.B.2, Minimum Protection Standards of the Publication 1075).
 - b. The Contractor's AAL must contain the following information:
 - Name of Contractor/contractor/non-agency personnel
 - Name and phone number of agency POC authorizing access
 - Name and address of Contractor POC
 - Address of Contractor/contractor
 - Purpose and level of access
 - c. The Contractor must update its AAL semi-annually and provide such updated list to the Agency.
- D. Controlling Access to Areas Containing FTI
1. Contractor shall issue appropriate authorization credentials, including badges, identification cards, or smart cards. In addition, Contractor shall maintain a list that identifies those individuals who have authorized access to any systems where FTI is housed, and shall provide the list to the Agency, regularly updated, and, upon request, to the IRS reviewing office. Access authorizations and records maintained in electronic form are acceptable. Contractor shall control physical access to the information system devices that display FTI information, or where FTI is processed, to prevent unauthorized individuals from observing the display output. Allowing an individual to "piggyback" or "tailgate" into restricted locations must be prohibited and documented in policy. Contractor must ensure that all individuals entering an area containing FTI do not bypass access controls or allow unauthorized entry of other individuals.
- E. Other Safeguards
1. Contractor shall maintain and enforce rules and procedures to ensure that employees do not leave computers unprotected at any time. These rules must address brief absences while employees are away from the computer.
 2. Upon discovering a possible improper inspection or disclosure of FTI data, including breaches and security incidents committed by the Contractor employee or any other person, the individual making the observation or receiving information should immediately contact their supervisor. Contractor shall establish a process to discipline and/or sanction Contractor employees for such improper inspections or disclosures, as necessary.
 - a. The IRS requires that they be notified within 24 hours of discovery of an incident.
 - b. The supervisor should immediately contact their DRA Point of Contact.
- F. Background Investigation Minimum Requirements
1. Under this SLA, DRA authorizes an exception to DRA's background check policy by allowing Contractor to conduct background checks instead of DRA. Therefore, Contractor shall conduct

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background checks required by Publication 1075 for current employees who may or will have access to FTI.

- DRA reserves the right to audit, view, or run an independent background check associated with Contractor employees who are performing work under this SLA.
2. The Contractor will share the results of background checks on these covered workers with the DRA Human Resources Coordinator (HRC) for the determination of suitability.
 - A disqualifying determination of a covered worker by the HRC is deemed final and access will be denied to DRA's systems and information.
 - In the case of an HRC unsuitable determination on a background check, DRA shall have the final decision regarding the suitability and employment of the covered worker.

G. Shared Facilities

1. Authorized Contractor personnel are not permitted to use a shared facility, except as explicitly authorized by DRA pursuant to a side agreement or letter, and only in a manner that does not allow access to FTI by unauthorized Contractor employees, agents, representatives, contractors, or any other party using the shared facility.

H. Plan of Action and Milestones

1. Contractor must develop a Plan of Actions & Milestones (POA&M) to report on completed corrective actions as well as provide status updates as DRA deems necessary to any unresolved or planned actions.

I. Disclosing FTI to Subcontractors

1. DRA must enter into an SLA, or similar agreement, with any Contractor subcontractors that specifically describe the FTI covered and specifically enumerate the purposes for which the FTI may be used.
 - a. All subcontractor requests must go through the DRA Disclosure Officer for coordination with the IRS.
 - b. Contractor shall not share FTI to subcontractors without the complete contractor onboarding from DRA.

III. Terms to Be Included In the Service Contract.

The Service Contract between the DRA and the Contractor shall include among its terms and conditions the following, the non-performance of which may constitute an event of default of or grounds for voiding the Service Contract:

A. Performance

In performance of the Contract, the Contractor agrees to comply with and assume responsibility for compliance by officers or employees with the following requirements:

1. All work will be performed under the supervision of the Contractor.
2. The Contractor and its officers or employees to be authorized access to FTI must meet background check requirements defined in IRS Publication 1075. The Contractor will maintain a list of officers or employees authorized access to FTI. Such list will be provided to the DRA and, upon request, to the IRS.
3. FTI in hardcopy or electronic format shall be used only for the purpose of carrying out the provisions of the Contract. FTI in any format 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 and in strict accordance with the terms hereof. Inspection or disclosure of FTI to anyone other than the Contractor or its officers or employees authorized is prohibited.

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4. FTI will be accounted for upon receipt and properly stored before, during, and after processing. In addition, any related output and products require the same level of protection as required for the source material.
5. The Contractor will certify that FTI processed during the performance of the Contract will be completely purged from all physical and electronic data storage with no output to be retained by the Contractor at the time the work is completed. If immediate purging of physical and electronic data storage is not possible, the Contractor will certify that any FTI in physical or electronic storage will remain safeguarded to prevent unauthorized disclosures.
6. Any spoilage or any intermediate hard copy printout that may result during the processing of FTI will be given to the DRA. When this is not possible, the Contractor will be responsible for the destruction of the spoilage or any intermediate hard copy printouts and will provide the DRA with a statement containing the date of destruction, description of material destroyed, and the destruction method.
7. All computer systems receiving, processing, storing, or transmitting FTI must meet the requirements in IRS Publication 1075. To meet functional and assurance requirements, the security features of the environment must provide for the managerial, operational, and technical controls. All security features must be available and activated to protect against unauthorized use of and access to FTI.
8. No work involving FTI furnished under the Contract will be subcontracted without the prior written approval of the DRA and IRS.
9. Contractor will ensure that the terms of FTI safeguards described herein are included, without modification, in any approved subcontract for work involving FTI.
10. To the extent the terms, provisions, duties, requirements, and obligations of the Contract apply to performing services with FTI, the Contractor shall enforce upon the subcontractor all obligations, duties, and responsibilities that the agency under this Contract may enforce upon the Contractor.
11. In addition to the subcontractor's obligations and duties under an approved subcontract, the terms and conditions of the Contract apply to the subcontractor, and the subcontractor is bound and obligated to the Contractor hereunder by the same terms and conditions by which the Contractor is bound and obligated to the agency under this Contract.
12. For purposes of the Contract, the term "Contractor" includes any officer or employee of the Contractor with access to or who uses FTI, and the term "subcontractor" includes any officer or employee of the subcontractor with access to or who uses FTI.
13. The agency will have the right to declare an event of default or void the Contract if the Contractor fails to meet the terms of FTI safeguards described herein.

B. Criminal/Civil Sanctions

1. Each officer or employee of the Contractor to whom FTI is or may be disclosed shall be notified in writing that FTI 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 FTI for a purpose not authorized herein may constitute 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.
2. Each officer or employee of the Contractor to whom FTI is or may be accessible shall be notified in writing that FTI accessible to such officer or employee may be accessed only for a purpose and to the extent authorized herein, and that access/inspection of FTI without an official need-to-know for a purpose not authorized herein may constitute 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.
3. Each officer or employee of the Contractor to whom FTI is or may be disclosed shall be notified in writing that any such unauthorized access, inspection or disclosure of FTI may also result in an

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award of civil damages against the officer or employee in an amount equal to the sum of the greater of \$1,000 for each unauthorized access, inspection, or disclosure, or the sum of actual damages sustained as a result of such unauthorized access, inspection, or disclosure, plus in the case of a willful unauthorized access, inspection, or disclosure or an unauthorized access/inspection or disclosure which is the result of gross negligence, punitive damages, plus the cost of the action. These penalties are prescribed by IRC sections 7213, 7213A and 7431 and set forth at 26 CFR 301.6103(n)-1.

4. Additionally, it is incumbent upon the Contractor 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 contractors by 5 U.S.C. § 552a(m)(1), provides that any officer or employee of a contractor, 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 so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.
5. Granting the Contractor access to FTI must be preceded by certifying that each officer or employee understands the agency's security policy and procedures for safeguarding FTI. The Contractor must maintain their authorization to access FTI through annual recertification of their understanding of the agency's security policy and procedures for safeguarding FTI. The initial certification and recertifications must be documented and placed in the agency's files for review. As part of the certification and at least annually afterwards, the Contractor must be advised of the provisions of IRC sections 7213, 7213A, and 7431. The training on the agency's security policy and procedures provided before the initial certification and annually thereafter must also cover the incident response policy and procedure for reporting unauthorized disclosures and data breaches. For the initial certification and the annual recertifications, the Contractor and each officer or employee must sign, either with ink or electronic signature, a confidentiality statement certifying their understanding of the security requirements.

IV. Inspection

The IRS and the Agency, with 24-hour notice, shall have the right to send its inspectors into the offices and plants of the Contractor to inspect facilities and operations performing any work with FTI under the Contract for compliance with requirements defined in IRS Publication 1075. The IRS' right of inspection shall include the use of manual and/or automated scanning tools to perform compliance and vulnerability assessments of information technology assets that access, store, process or transmit FTI. Based on the inspection, corrective actions may be required in cases where the contractor is found to be noncompliant with FTI safeguard requirements.

NHDRA SERVICE LEVEL AGREEMENT

IN WITNESS THEREOF, the parties have executed this Agreement as of the date below.

DATE June 22, 2023

Kurt Heimbigner, CFO and COO, I.C. System, Inc.

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

DATE 10/22/2023

By: Lindsey M. Stepp
Lindsey M. Stepp
Commissioner

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that I. C. SYSTEM, INC. is a Minnesota Profit Corporation registered to transact business in New Hampshire on November 03, 1975. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 1886

Certificate Number: 0006201144



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 10th day of April A.D. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan", is written over a circular embossed seal.

David M. Scanlan
Secretary of State

Michelle Kreidler Dove
General Counsel
Chief Compliance Officer

651.481.6509

mdove@icsystem.com



IC System, Inc.
444 Highway 94 East
Vadnais Heights, MN 55127

651.481.6495

www.icsystem.com

July 5, 2023

To Whom It May Concern:

John A. Erickson, Chief Executive Officer and President of I.C. System, Inc. ("ICS"), has been authorized by the ICS Board of Directors to execute, submit, deliver and amend, on behalf of ICS any and all documents or contracts with the State of New Hampshire.

Sincerely,

A handwritten signature in black ink that reads 'Michelle Kreidler Dove'.

Michelle Kreidler Dove, Esq.
Corporate Secretary
General Counsel/Chief Compliance Officer

SWORN TO AND SUBSCRIBED before me, a
Notary Public, on this the 5th day of July, 2023.

A handwritten signature in black ink that reads 'Mark F. Pollard'.

Notary Public in and for the State of Minnesota



MARK F. POLLARD
NOTARY PUBLIC
MINNESOTA

My Commission Expires Jan. 31, 2025



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/02/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICY BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement - this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Brown & Brown Inc. 80 South 8th Street Suite 700 Minneapolis, MN 55402	1-612-333-3323	CONTACT NAME: Emily Gilman or Nalee Vang PHONE (A/C No. Ext.): (612) 333-3323 E-MAIL ADDRESS: Nalee.Vang@bbrown.com FAX (A/C No.): (612) 373-72
INSURED I.C. System, Inc. 444 Highway 96 East St. Paul, MN 55127-2557	INSURER(S) AFFORDING COVERAGE	
	INSURER A: The Hartford's Underwriting Team	NAIC: 27855
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 68011948 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDD/SUBR INSD/ WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	X	41UDNAC4139	03/01/23	03/01/24	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		41DEHAC4396	03/01/23	03/01/24	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		41RHUAC3544	03/01/23	03/01/24	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000
A	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below.	Y/N N	41WEAV525P	03/01/23	03/01/24	<input checked="" type="checkbox"/> PER-STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate Holder is additional insured as respects general liability policy where required by written contract subject to the policy terms and conditions.

CERTIFICATE HOLDER NH Department of Revenue Administration 109 Pleasant Street, P.O. Box 457 Concord, NH 03302-0457 USA	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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