

LOCKHEED MARTIN CORPORATION

CORPDOC 2D

FEDERAL ACQUISITION REGULATION (FAR) AND DEPARTMENT OF HOMELAND SECURITY ACQUISITION REGULATION (HSAR) FLOWDOWN PROVISIONS FOR SUBCONTRACTS/PURCHASE ORDERS FOR COMMERCIAL PRODUCTS AND/OR SERVICES UNDER A UNITED STATES DEPARTMENT OF HOMELAND SECURITY PRIME CONTRACT

A. INCORPORATION OF FAR AND HSAR CLAUSES

The FAR and HSAR clauses referenced below are incorporated herein by reference, with the same force and effect as if they were given in full text, and are applicable, including any notes following the clause citation, to this Contract. If the date or substance of any of the clauses listed below is different from the date or substance of the clause actually incorporated in the Prime Contract referenced by number herein, the date or substance of the clause incorporated by said Prime Contract shall apply instead. The Contracts Disputes Act shall have no application to this Contract, and nothing in this Contract grants SELLER a direct claim or cause of action against the U.S. Government. Any reference to a "Disputes" clause shall mean the "Disputes" clause of this Contract. SELLER shall include in each lower-tier subcontract the appropriate flow down clauses as required by the FAR and FAR Supplement clauses included in this Contract.

B. GOVERNMENT SUBCONTRACT

(a) This Contract is entered into by the parties in support of a U.S. Government contract.

(b) As used in the FAR and HSAR clauses referenced below and otherwise in this Contract:

1. "Commercial product" means any such product as defined in FAR 2.101.
2. "Commercial service" means any such service as defined in FAR 2.101.
3. "Commercially available off-the-shelf (COTS) item" means a COTS item as defined in FAR 2.101.
4. "Contract" means this contract.
5. "Contracting Officer" shall mean the U.S. Government Contracting Officer for LOCKHEED MARTIN's government prime contract under which this Contract is entered.
6. "Contractor" and "Offeror" means the SELLER, which is the party identified on the face of the Contract with whom Lockheed Martin is contracting, acting as the immediate subcontractor to LOCKHEED MARTIN.
7. "Prime Contract" means the contract between LOCKHEED MARTIN and the U.S. Government or between LOCKHEED MARTIN and its higher-tier contractor who has a contract with the U.S. Government.
8. "Subcontract" means any contract placed by SELLER or lower-tier subcontractors under this Contract.

C. NOTES

(a) The following notes apply to the clauses incorporated by reference below only when specified in the parenthetical phrase following the clause title and date.

1. Substitute "LOCKHEED MARTIN" for "Government" or "United States" throughout this clause.
2. Substitute "LOCKHEED MARTIN Procurement Representative" for "Contracting Officer", "Administrative Contracting Officer", and "ACO" throughout this clause.
3. Insert "and LOCKHEED MARTIN" after "Government" throughout this clause.
4. Insert "or LOCKHEED MARTIN" after "Government" throughout this clause.
5. Communication/notification required under this clause from/to SELLER to/from the Contracting Officer shall be through LOCKHEED MARTIN.
6. Insert "and LOCKHEED MARTIN" after "Contracting Officer", throughout the clause.
7. Insert "or LOCKHEED MARTIN PROCUREMENT REPRESENTATIVE" after "Contracting Officer", throughout the clause.
8. If SELLER is an international contractor, this clause applies to this Contract only if Work under the Contract will be performed in the United States or Contractor is recruiting employees in the United States to Work on the Contract.

(b) See also the clause of this Contract entitled "Communication with Lockheed Martin Customer" with respect to communications between SELLER and the Government.

D. AMENDMENTS REQUIRED BY PRIME CONTRACT

SELLER agrees that upon the request of LOCKHEED MARTIN it will negotiate in good faith with LOCKHEED MARTIN relative to amendments to this Contract to incorporate additional provisions herein or to change provisions hereof, as LOCKHEED MARTIN may reasonably deem necessary in order to comply with the provisions of the applicable Prime Contract or with the provisions of amendments to such Prime Contract. If any such amendment to this Contract causes an increase or decrease in the cost of, or the time required for, performance of any part of the Work under this Contract, an equitable adjustment shall be made pursuant to the "Changes" clause of this Contract.

E. PRESERVATION OF THE GOVERNMENT'S RIGHTS

If LOCKHEED MARTIN furnishes designs, drawings, special tooling, equipment, engineering data, or other technical or proprietary information (Furnished Items) which the U. S. Government owns or has the right to authorize the use of, nothing herein shall be construed to mean that LOCKHEED MARTIN, acting on its own behalf, may modify or limit any rights the Government may have to authorize SELLER's use of such Furnished Items in support of other U. S. Government prime contracts.

F. PROVISIONS OF THE FEDERAL ACQUISITION REGULATION (FAR) INCORPORATED BY REFERENCE

The FAR clauses listed herein are applicable to this Contract if required under the pertinent law or regulation. If the applicability condition(s) in the relevant law or regulation is(are) not met, or Lockheed Martin does not require information or data from Seller to satisfy its obligations, the clause is not applicable to this Contract. The applicability statements, statutory references, and regulatory references set forth in the parentheses after each clause below are for convenience only:

FAR 52.203-12 LIMITATION ON PAYMENTS TO INFLUENCE CERTAIN FEDERAL TRANSACTIONS (JUN 2020) (Applies if this Contract exceeds the threshold specified in FAR 3.808 on the date of award of this Contract).

FAR 52.203-13 CONTRACTOR CODE OF BUSINESS ETHICS AND CONDUCT (NOV 2021) (Applies if this Contract exceeds threshold specified in FAR 3.1004(b)(1) on the date of this Contract and has a period of performance of more than 120 days. Disclosures made under this clause shall be made directly to the Government entities identified in the clause.)

FAR 52.203-19 PROHIBITION ON REQUIRING CERTAIN INTERNAL CONFIDENTIALITY AGREEMENTS OR STATEMENTS (JAN 2017)

FAR 52.204-2 [Reserved per FAR Overhaul, see Class Deviation 25-19. Substance of clause now incorporated into FAR 52.240-92.]

FAR 52.204-9 PERSONAL IDENTITY VERIFICATION OF CONTRACTOR PERSONNEL (JAN 2011) (Applies where SELLER will have physical access to a federally-controlled facility or access to a Federal information system incorporating by reference the personal identity verification procedures identified in Homeland Security Presidential Directive-12 (HSPD-12), Office of Management and Budget (OMB) guidance M-05-24, and Federal Information Processing Standards Publication (FIPS PUB) Number 201.)

FAR 52.204-10 REPORTING EXECUTIVE COMPENSATION AND FIRST-TIER SUBCONTRACT AWARDS (NOV 2025) (DEVIATION 25-19) (Subparagraph (d)(2) does not apply. If SELLER meets the thresholds specified in paragraphs (d)(3) and (g)(2) of the clause, SELLER shall report required executive compensation by posting the information to the Government's System for Award Management (SAM) database. All information posted will be available to the general public.)

FAR 52.204-21 [Reserved per FAR Overhaul, see DEVIATION 25-19. Substance of clause now incorporated into FAR 52.240-93.]

FAR 52.204-23 [Reserved per FAR Overhaul, see DEVIATION 25-19. Substance of clause now incorporated into FAR 52.240-91.]

FAR 52.204-25 [Reserved per FAR Overhaul, see DEVIATION 25-19. Substance of clause now incorporated into FAR 52.240-91.]

FAR 52.204-27 [Reserved per FAR Overhaul, see DEVIATION 25-19. Substance of clause now incorporated into FAR 52.240-91.]

FAR 52.204-30 [Reserved per FAR Overhaul, see DEVIATION 25-19. Substance of clause now incorporated into FAR 52.240-91.]

FAR 52.209-6 PROTECTING THE GOVERNMENT'S INTEREST WHEN SUBCONTRACTING WITH CONTRACTORS DEBARRED, SUSPENDED, PROPOSED FOR DEBARMENT OR VOLUNTARILY EXCLUDED (NOV 2025) (DEVIATION 25-27) (Applies if this Contract exceeds the threshold specified in FAR 9.405-2(b) on the date of award of this Contract except does not apply if this Contract is for commercially available off the shelf (COTS) items. Copies of notices provided by SELLER to the Contracting Officer shall be provided to LOCKHEED MARTIN.)

FAR 52.215-20 REQUIREMENTS FOR CERTIFIED COST OR PRICING DATA AND DATA OTHER THAN CERTIFIED COST OR PRICING DATA (NOV 2025) (DEVIATION 26-08) (Note 2 applies in paragraph (a)(1).)

FAR 52.215-21 REQUIREMENTS FOR CERTIFIED COST OR PRICING DATA AND DATA OTHER THAN CERTIFIED COST OR PRICING DATA - MODIFICATIONS (NOV 2025) (DEVIATION 26-08) (Note 2 applies in paragraphs (a)(1) and (b).)

FAR 52.219-8 UTILIZATION OF SMALL BUSINESS CONCERNS (NOV 2025) (DEVIATION 26-03) (Note 8 applies.)

FAR 52.222-35 EQUAL OPPORTUNITY FOR VETERANS (NOV 2025) (DEVIATION 26-10) (Applies if this Contract is valued at or above the threshold specified in FAR 22.1303(a) on the date of this Contract. Note 8 applies.)

FAR 52.222-36 EQUAL OPPORTUNITY FOR WORKERS WITH DISABILITIES (NOV 2025) (DEVIATION 26-10) (Applies if this contract exceeds the threshold specified in FAR 22.1408(a) on the date of award of this Contract. Note 8 applies.)

FAR 52.222-37 EMPLOYMENT REPORTS ON VETERANS (NOV 2025) (DEVIATION 26-10) (Applies if this Contract is valued at or above the threshold specified in FAR 22.1303(a) on the date of this Contract. Note 8 applies.)

FAR 52.222-40 NOTIFICATION OF EMPLOYEE RIGHTS UNDER THE NATIONAL LABOR RELATIONS ACT (DEC 2010) (Applies if this Contract exceeds \$10,000. Note 8 applies.)

FAR 52.222-41 SERVICE CONTRACT LABOR STANDARDS (AUG 2018) (Applies if this Contract is for services subject to the Service Contract Act. The clause does not apply if this Contract has been administratively exempted by the Secretary of Labor or exempted by 41 U.S.C. 356, as interpreted in Subpart C of 29 CFR Part 4. Note 8 applies.)

FAR 52.222-50 COMBATING TRAFFICKING IN PERSONS (NOV 2021) (Note 2 applies. In paragraph (e) Note 3 applies.)

FAR 52.222-54 EMPLOYMENT ELIGIBILITY VERIFICATION (APR 2026) (DEVIATION 26-10, Revision 1) (Applies if this Contract exceeds \$3,500 except for commercial services that are part of the purchase of a COTS item (or an item that would be a COTS item, but for minor modifications), performed by the COTS provider, and are normally provided for that COTS item. Note 8 applies.)

FAR 52.222-55 MINIMUM WAGES FOR CONTRACTOR WORKERS UNDER EXECUTIVE ORDER 14026 (JAN 2022) (Applies if this Contract is subject to the Service Contract Labor Standards statute or the Wage Rate Requirements (Construction) statute, and is to be performed in whole or in part in the United States. "Contracting Officer" means "LOCKHEED MARTIN.")

FAR 52.222-62 PAID SICK LEAVE UNDER EXECUTIVE ORDER 13706 (JAN 2022) (Applies if this Contract is subject to the Service Contract Labor Standards statute or the Wage Rate Requirements (Construction) statute, and are to be performed in whole or in part in the United States.)

FAR 52.222-90 ADDRESSING DEI DISCRIMINATION BY FEDERAL CONTRACTORS (APR 2026) (DEVIATION 26-10 Revision 2, APR 2026) (Applies if this Contract exceeds the micro-purchase threshold, as defined in Federal Acquisition Regulation (FAR) 2.101, in effect as of the date of Contract award. Note 6 applies in paragraph (b)(2). Note 2 applies in paragraph (b)(4). Notifications shall be provided to the LOCKHEED MARTIN Procurement Representative. Subparagraph (b)(5) does not apply.)

FAR 52.223-3 HAZARDOUS MATERIAL IDENTIFICATION AND MATERIAL SAFETY DATA (NOV 2025) (DEVIATION 26-12) (Applies if this Contract involves hazardous material. Notes 2 and 3 apply, except for paragraph (f) where Note 4 applies.)

FAR 52.223-7 NOTICE OF RADIOACTIVE MATERIALS (NOV 2025) (DEVIATION 26-12) (Applies to Work containing covered radioactive material. In the blank insert "30". Notes 1 and 2 apply.)

FAR 52.223-11 OZONE-DEPLETING SUBSTANCES AND HIGH GLOBAL WARMING POTENTIAL HYDROFLUOROCARBONS (NOV 2025) (DEVIATION 26-12) (Applies if the Work was manufactured with or contains ozone-depleting substances.)

FAR 52.224-3 PRIVACY TRAINING (JAN 2017) (Applies if SELLER will (1) have access to a system of records; (2) create, collect, use, process, store, maintain, disseminate, disclose, dispose, or otherwise handle personally identifiable information; or (3) design, develop, maintain, or operate a system of records. In paragraph (d), Note 6 applies.)

FAR 52.225-1 BUY AMERICAN -- SUPPLIES (NOV 2025) (DEVIATION 26-09) (Applies if the Work contains other than domestic components. Note 2 applies to the first time "Contracting Officer" is mentioned in paragraph (c).)

FAR 52.225-5 TRADE AGREEMENTS (NOV 2023) (Applies if the Work contains other than U.S. made or designated country end products as specified in the clause.)

FAR 52.225-8 DUTY-FREE ENTRY (OCT 2025) (Applies if Work is specifically identifiable for delivery to the Government under the Contract and that will be imported into the Customs Territory of the United States. Note 2 applies.)

FAR 52.225-13 [Reserved per FAR Overhaul, see DEVIATION 26-09. Substance of clause now incorporated into FAR 52.240-91.]

FAR 52.227-1 AUTHORIZATION AND CONSENT (JUN 2020) (Applies only if the Prime Contract contains this clause and if this Contract exceeds the simplified acquisition threshold, as defined in Federal Acquisition Regulation (FAR) 2.101, in effect as of the date of Contract award.)

FAR 52.227-2 NOTICE AND ASSISTANCE REGARDING PATENT AND COPYRIGHT INFRINGEMENT (JUN 2020) (Applies if this Contract exceeds the simplified acquisition threshold, as defined in Federal Acquisition Regulation (FAR) 2.101, in effect as of the date of Contract award. Notes 2 and 4 apply.)

FAR 52.227-3 PATENT INDEMNITY (APR 1984) (Applies only if the Prime Contract contains this clause)

FAR 52.227-19 [Reserved per FAR Overhaul, see DEVIATION 25-19.]

FAR 52.232-40 PROVIDING ACCELERATED PAYMENTS TO SMALL BUSINESS SUBCONTRACTORS (MAR 2023) (Applies if SELLER is a small business concern. Note 1 applies. This clause does not apply if LOCKHEED MARTIN does not receive accelerated payments under the prime contract. Not all agencies provide accelerated payments.)

FAR 52.240-1 [Reserved per FAR Overhaul, see DEVIATION 25-23. Substance of clause now incorporated into FAR 52.240-91.]

FAR 52.240-91 SECURITY PROHIBITIONS AND EXCLUSIONS (AUG 2025) (DEVIATION 25-23) (Subparagraphs (d)(1) and (i)(1) do not apply. Note 1 applies in paragraph (i)(3). SELLER shall furnish copies of any reports submitted by SELLER to the Government in accordance with this clause simultaneously to LOCKHEED MARTIN. Copies of requests for waivers submitted by SELLER to the Government in furtherance of this clause as well as any waivers granted by the Government to SELLER pursuant to such requests shall also be provided to LOCKHEED MARTIN.)

FAR 52.240-92 SECURITY REQUIREMENTS (AUG 2025) (DEVIATION 25-23) (Applies if the Work requires access to classified information, excluding any reference to the Changes clause of this Contract.)

FAR 52.240-93 BASIC SAFEGUARDING OF COVERED CONTRACTOR INFORMATION SYSTEMS (AUG 2025) (DEVIATION 25-23) (Applies unless SELLER is furnishing commercially available off-the-shelf items.)

FAR 52.244-6 SUBCONTRACTS FOR COMMERCIAL PRODUCTS AND COMMERCIAL SERVICES (APR 2026) (Class Deviation RFO-2025-22, Supplement 1)

FAR 52.245-1 GOVERNMENT PROPERTY (SEPT 2021) ("Contracting Officer" means "LOCKHEED MARTIN" except in the definition of Property Administrator and in paragraphs (h)(1)(iii) where it is unchanged, and in paragraphs (c) and (h)(4) where it includes LOCKHEED MARTIN. "Government" is unchanged in the phrases "Government property" and "Government furnished property" and where elsewhere used except in paragraph (d)(1) where it means "LOCKHEED MARTIN" and except in paragraphs (d)(2) and (g) where the term includes LOCKHEED MARTIN. The following is added as paragraph (n) "SELLER shall provide to LOCKHEED MARTIN immediate notice if the Government or other customers (i) revokes its assumption of loss under any direct contracts with SELLER, or (ii) makes a determination that SELLER's property management practices are inadequate, and/or present an undue risk, or that SELLER has failed to take corrective action when required.")

FAR 52.247-64 PREFERENCE FOR PRIVATELY OWNED U.S.-FLAG COMMERCIAL VESSELS (NOV 2025) (Class Deviation RFO-2025-47)

G. PROVISIONS OF THE DEPARTMENT OF HOMELAND SECURITY ACQUISITION REGULATION (HSAR) INCORPORATED BY REFERENCE

The HSAR clauses listed herein are applicable to this Contract if required under the pertinent law or regulation. If the applicability condition(s) in the relevant law or regulation is(are) not met, or Lockheed Martin does not require information or data from Seller to satisfy its obligations, the clause is not applicable to this Contract. The applicability

statements, statutory references, and regulatory references set forth in the parentheses after each clause below are for convenience only:

HSAR 3052.203-70 INSTRUCTIONS FOR CONTRACTOR DISCLOSURES OF VIOLATIONS (SEP 2012) Applies where FAR 52.203-13 applies to this contract.

HSAR 3052.204-71 [Reserved per FAR Overhaul, see DEVIATION 25-12. Substance of clause now incorporated into HSAR 3052.240-71.]

HSAR 3052.222-70 STRIKES OR PICKETING AFFECTING TIMELY COMPLETION OF THE CONTRACT WORK (DEC 2003)

HSAR 3052.222-71 STRIKES OR PICKETING AFFECTING ACCESS TO A DHS FACILITY (DEC 2003) (Note 5 applies.)

HSAR 3052.223-90 ACCIDENT AND FIRE REPORTING (USCG) (DEC 2003) (Note 5 applies.)

HSAR 3052.225-70 REQUIREMENT FOR USE OF CERTAIN DOMESTIC COMMODITIES (AUG 2009) (Applies if SELLER is furnishing any of the items covered by this clause.)

HSAR 3052.228-70 INSURANCE (DEC 2003) (Applies if this Contract requires work on a Government installation.)

HSAR 3052.236-70 SPECIAL PRECAUTIONS FOR WORK AT OPERATING AIRPORTS (DEC 2003) (Applies if Work will be performed at an operating airport. Note 5 applies.)

HSAR 3052.240-71 CONTRACTOR EMPLOYEE ACCESS (NOV 2025) (HSAR DEVIATION 25-12) (Note 5 applies.)

HSAR 3052.240-72 SAFEGUARDING OF CONTROLLED UNCLASSIFIED INFORMATION (NOV 2025) (HSAR DEVIATION 25-12) (Applies if the processing, storage or transmission of Controlled Unclassified Information (CUI) is involved in performance of the Contract. CUI is defined as set forth in paragraph (a) of the clause. Note 6 applies in paragraph (b). Note 4 applies in subparagraphs (d)(2), (d)(3) and (d)(5). Notes 2 and 6 apply in paragraph (e). SELLER shall include the substance of this clause, including paragraph (g), in all subcontracts at any tier. SELLER shall furnish copies of reports to LOCKHEED MARTIN; any other reports that SELLER may be required to submit directly to the Government must be furnished simultaneously to LOCKHEED MARTIN if reporting pertains to the Work performed under the Contract.)

H. CERTIFICATIONS AND REPRESENTATIONS

SELLER acknowledges that LOCKHEED MARTIN will rely upon SELLER certifications and representations, including representations as to business size and socio-economic status as applicable, contained in this clause and in any written offer, proposal or quote, or company profile submission, which results in award of a contract to SELLER. By entering into such contract, SELLER republishes the certifications and representations submitted with its written offer, including company profile information, and oral offers/quotations made at the request of LOCKHEED MARTIN, and SELLER makes those certifications and representations set forth below. SELLER shall immediately notify LOCKHEED MARTIN of any change of status regarding any certification or representation.

1. FAR 52.203-11 Certification and Disclosure Regarding Payments to Influence Certain Federal Transactions (Applicable to solicitations and contracts the threshold specified in FAR 3.808 on the date of subcontract award)

(a) Definitions. As used in this provision--

"Lobbying contact" has the meaning provided at 2 U.S.C. 1602(8).

The terms "agency," "influencing or attempting to influence," "officer or employee of an agency," "person," "reasonable compensation," and "regularly employed" are defined in the FAR clause of this solicitation entitled "Limitation on Payments to Influence Certain Federal Transactions" (52.203-12).

(b) Prohibition. The prohibition and exceptions contained in the FAR clause of this solicitation entitled "Limitation on Payments to Influence Certain Federal Transactions" (52.203-12) are hereby incorporated by reference in this provision.

(c) Certification. SELLER hereby certifies to the best of its knowledge and belief that no Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress on its behalf in connection with the awarding of this contract.

(d) Disclosure. If any registrants under the Lobbying Disclosure Act of 1995 have made a lobbying contact on behalf of the offeror with respect to this contract, SELLER shall complete and submit, with its offer, to LOCKHEED MARTIN OMB Standard Form LLL, Disclosure of Lobbying Activities, to provide the name of the registrants. SELLER need not report regularly employed officers or employees of the offeror to whom payments of reasonable compensation were made.

(e) Penalty. Submission of this certification and disclosure is a prerequisite for making or entering into this contract imposed by 31 U.S.C. 1352. Any person who makes an expenditure prohibited under this provision or who fails to file or amend the disclosure required to be filed or amended by this provision, shall be subject to a civil penalty of not less than \$10,000, and not more than \$100,000, for each such failure.

2. FAR 52.209-5 Certification Regarding Debarment, Suspension, Proposed Debarment, and Other Responsibility Matters

(a)(1) SELLER certifies, to the best of its knowledge and belief, that--

(i) SELLER and/or any of its Principals--

(A) Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal agency;

(B) Have not, within a three-year period preceding this offer, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, state, or local) contract or subcontract; violation of Federal or State antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, violating Federal criminal tax laws, or receiving stolen property;

(C) Are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated in subdivision (a)(1)(i)(B) of this provision; and

(ii) SELLER has not, within a three-year period preceding this offer, had one or more contracts terminated for default by any Federal agency.

(D) Have not, within a three-year period preceding this offer, been notified of any delinquent Federal taxes in an amount that exceeds the threshold at 9.104-5(a)(2) for which the liability remains unsatisfied.

(1) Federal taxes are considered delinquent if both of the following criteria apply:

(i) The tax liability is finally determined. The liability is finally determined if it has been assessed. A liability is not finally determined if there is a pending administrative or judicial challenge. In the case of a judicial challenge to the liability, the liability is not finally determined until all judicial appeal rights have been exhausted.

(ii) The taxpayer is delinquent in making payment. A taxpayer is delinquent if the taxpayer has failed to pay the tax liability when full payment was due and required. A taxpayer is not delinquent in cases where enforced collection action is precluded.

(2) Examples. (i) The taxpayer has received a statutory notice of deficiency, under I.R.C. Sec. 6212, which entitles the taxpayer to seek Tax Court review of a proposed tax deficiency. This is not a delinquent tax because it is not a final tax liability. Should the taxpayer seek Tax Court review, this will not be a final tax liability until the taxpayer has exercised all judicial appeal rights.

(ii) The IRS has filed a notice of Federal tax lien with respect to an assessed tax liability, and the taxpayer has been issued a notice under I.R.C. Sec. 6320 entitling the taxpayer to request a hearing with the IRS Office of Appeals contesting the lien filing, and to further appeal to the Tax Court if the IRS determines to sustain the lien filing. In the course of the hearing, the taxpayer is entitled to contest the underlying tax liability because the taxpayer has had no prior opportunity to contest the liability. This is not a delinquent tax because it is not a final tax liability. Should the taxpayer seek tax court review, this will not be a final tax liability until the taxpayer has exercised all judicial appeal rights.

(iii) The taxpayer has entered into an installment agreement pursuant to I.R.C. Sec. 6159. The taxpayer is making timely payments and is in full compliance with the agreement terms. The taxpayer is not delinquent because the taxpayer is not currently required to make full payment.

(iv) The taxpayer has filed for bankruptcy protection. The taxpayer is not delinquent because enforced collection action is stayed under 11 U.S.C. 362 (the Bankruptcy Code).

(2) Principal, for the purposes of this certification, means an officer, director, owner, partner, or a person having primary management or supervisory responsibilities within a business entity (e.g., general manager; plant manager; head of a division, or business segment; and similar positions).

(b) SELLER shall provide immediate written notice to LOCKHEED MARTIN if, at any time prior to contract award, SELLER learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

(c) The certification in paragraph (a) of this provision is a material representation of fact upon which reliance was placed when making award. If it is later determined that SELLER knowingly rendered an erroneous certification, in addition to other remedies available, LOCKHEED MARTIN may terminate this contract for default.