



State of West Virginia
Office of the Attorney General

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Attorney General

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Request for Proposal for Legal Services

The West Virginia Treasurer's Office (hereinafter "Treasurer" or "State Treasurer's Office") is seeking outside counsel to assist with legal issues related to West Virginia Code § 18-30A-1 *et seq.*, "West Virginia Jumpstart Act." Specifically, the Treasurer seeks guidance regarding the state and federal tax implications for the West Virginia Jumpstart Program.

Qualified law firms or attorneys are invited to submit a proposal on or before Friday, January 28, 2022, at 5:00 p.m., to assist the Treasurer's Office in this matter. Selection of a winning proposal, if any, will be made as soon as possible after that date with representation to commence forthwith upon selection.

Background

The Treasurer's Office is seeking outside counsel to assist with legal issues related to West Virginia Code § 18-30A-1 *et seq.*, "West Virginia Jumpstart Act." Specifically, the Treasurer seeks guidance regarding the state and federal tax implications for the West Virginia Jumpstart Program. The Treasurer's Office seeks particular experience as follows:

- Extensive experience in advising clients on federal and state tax issues, with the ability to advise on the interplay between federal and state tax laws regarding government-administered investment and savings programs;
- Extensive experience advising clients in federal and state tax compliance; tax reporting requirements; tax litigation; trust law issues; tax-exempt organization issues; and ERISA related issues;
- Representing clients in matters involving the Internal Revenue Service; and
- Advising on tax and trust related legal issues specific to government programs, state instrumentalities, and/or municipal fund securities.

Scope of Representation

The client is the Treasurer's Office. The attorney or firm, if any, that is selected as a result of this process will work in close coordination with WVAGO staff and attorneys to assist with the legal services in question.

Conflict of Interest Information

The attorney or firm should disclose any prior or current representations of (1) the Treasurer's Office and (2) that are adverse to the Treasurer's Office or otherwise could raise an actual or potential conflict. The final selection of counsel, if any, is contingent upon the successful completion of a conflicts of interest analysis.

Your Proposal

No specific form is required of your proposal, but it should address those factors identified in the Attorney General's Outside Counsel Policy,¹ and should also address your experience and demonstrated skill (via references, example documents, and/or a descriptive narrative) in the following practice areas:

1. Extensive experience in advising clients on federal and state tax issues, with the ability to advise on the interplay between federal and state tax laws regarding government-administered investment and savings programs;

¹ Pursuant to the Outside Counsel Policy, the Attorney General shall consider the following factors when determining the most competitive proposal for legal services:

- Whether the private attorneys possess the requisite skills and expertise needed to handle the legal matters in question;
- Whether the private attorneys possess requisite staffing and support to handle the scope of the litigation or matter;
- Whether the private attorneys, or any members of the private attorneys' law firm, have been subject to reprimand by the West Virginia State Bar, or other entities, for unethical conduct;
- Whether the private attorneys have been peer rated, and if so, what peer ratings they have received, along with any other recognitions or awards for legal services;
- The estimated fees, costs and expenses of the private attorneys to perform the legal services requested;
- The willingness of the private attorneys to enter into alternative billing arrangements;
- Whether the private attorneys are in compliance with all applicable laws of the State of West Virginia;
- Any potential conflicts of interest between the private attorneys and the State;
- Any relevant input from the state entity client, if applicable, regarding the needed legal services; and
- Any such other relevant factors as may be identified by the Attorney General.

2. Extensive experience advising clients in federal and state tax compliance; tax reporting requirements; tax litigation; trust law issues; tax-exempt organization issues; and ERISA related issues;
3. Representing clients in matters involving the Internal Revenue Service; and
4. Advising on tax and trust related legal issues specific to government programs, state instrumentalities, and/or municipal fund securities.

In addition, your proposal should disclose any prior legal work you have performed for the Treasurer's Office as well as any experiences that may particularly qualify you for the legal matter in question.

If you propose to bill hourly rates, please state them separately for each attorney or paralegal to be assigned to this representation and indicate the approximate proportion of total time that will be billed at each rate. When possible, please indicate an estimated number of hours anticipated to complete the legal services in question. Computerized legal research tools, such as WESTLAW or LEXIS, may not be billed as an expense. Please state your per-unit costs (if any) for expenses such as copying; whether you will bill for travel expenses and at what rate; and whether and how you bill for any additional attorney-time while traveling. Representations made in your proposal will supersede any conflicting terms that are less favorable to the client appearing in any written contract or invoice.

Evaluation and Acceptance

Your proposal will be evaluated by the WVAGO and the Treasurer's Office. Any and all proposals may be rejected. Your proposal should be addressed to the Office of the Attorney General and emailed to rfpresponse@wvago.gov. This Request for Proposal shall be known as RFP # 102, and any and all correspondences relating to this Request for Proposal should reference RFP # 102. All proposals must be received by email no later than Friday, January 28, 2022, at 5:00 p.m. Any questions regarding this request for proposal should likewise be emailed to rfpresponse@wvago.gov.

Retention of the selected attorney or firm, if any, is conditioned upon the execution of a written contract approved by the Attorney General. In no event will any such contract preclude the termination of the representation at any time by official action of the WVAGO.

Thank you for considering this Request for Proposal.