

32677

|                                     |
|-------------------------------------|
| AGREEMENT NUMBER<br><b>C1100175</b> |
| REGISTRATION NUMBER                 |

1. This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME

Franchise Tax Board

CONTRACTOR'S NAME

City of Long Beach

2. The term of this

Agreement is: June 1, 2012 through December 31, 2014

3. The maximum amount \$ 0.00


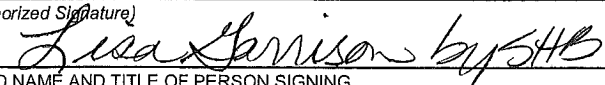
of this Agreement is: NON-FINANCIAL AGREEMENT

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

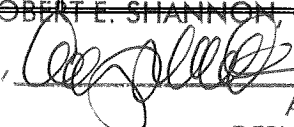
|                                               |         |
|-----------------------------------------------|---------|
| Exhibit A – Scope of Work                     | 3 pages |
| Exhibit C* – General Terms and Conditions     | GTC610  |
| Exhibit D - Special Terms and Conditions      | 3 pages |
| Exhibit E - City Record Layout Specifications | 2 pages |
| Exhibit F - FTB Record Layout Specifications  | 1 page  |
| Exhibit G – Confidentiality Statement         | 1 page  |

Items shown with an Asterisk (\*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at [www.ols.dgs.ca.gov/Standard+Language/default.htm](http://www.ols.dgs.ca.gov/Standard+Language/default.htm)

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

| CONTRACTOR                                                                                                                   |                                      |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.)<br><b>City of Long Beach</b> |                                      |
| EXECUTED PURSUANT TO SECTION 301 OF THE CITY CHARTER.                                                                        |                                      |
| BY (Authorized Signature)<br>             | DATE SIGNED (Do not type)<br>5-22-12 |
| PRINTED NAME AND TITLE OF PERSON SIGNING<br>Suzanne Frick, Assistant City Manager                                            |                                      |
| ADDRESS<br>333 West Ocean Blvd, 7 <sup>th</sup> Floor, Long Beach CA 90802                                                   |                                      |
| STATE OF CALIFORNIA                                                                                                          |                                      |
| AGENCY NAME<br>Franchise Tax Board                                                                                           |                                      |
| BY (Authorized Signature)<br>             | DATE SIGNED (Do not type)<br>5-31-12 |
| PRINTED NAME AND TITLE OF PERSON SIGNING<br>Lisa Garrison, Chief Financial Officer                                           |                                      |
| ADDRESS<br>P.O. Box 2086, Rancho Cordova, CA 95741-2086                                                                      |                                      |

|                                                               |
|---------------------------------------------------------------|
| California Department of General Services Use Only            |
| <input checked="" type="checkbox"/> Exempt per: SCM 4.04.5.b. |
| APPROVED AS TO FORM<br>5/16, 2012                             |
| ROBERT E. SHANNON, City Attorney                              |

  
 AMY R. WEBBER  
 DEPUTY CITY ATTORNEY

**EXHIBIT A**

**SCOPE OF WORK**

This Agreement is entered into by and between the Franchise Tax Board, herein referred to as (FTB) and the City of Long Beach, herein after referred to as the City.

**Purpose:**

This Agreement allows FTB and the City to enter into a reciprocal agreement to exchange tax data specific to city business license information for tax administration and non-tax program purposes. By entering into a reciprocal agreement, each party agrees to bear its own costs of providing the data and the City is precluded from obtaining reimbursement.

Both parties will abide by the legal and confidentiality provisions of this Agreement. Exhibits A, C, D, E, F, and G attached hereto and incorporated by reference herein, set forth additional terms to which the parties agree to be bound.

This Agreement does not include Federal Tax Information (FTI).

**Legal Authority:**

California Revenue and Taxation Code (R&TC) Section 19551.1 authorizes a reciprocal agreement for the exchange of city business tax and income tax information between a city and FTB. R&TC Section 19551.5 mandates cities to provide city business tax data to FTB upon request.

**City Responsibilities:**

1. The City agrees that the information provided by FTB will be used exclusively to administer the City's business tax program.
2. The City agrees to provide FTB with tax information pursuant to City Record Layout Specifications, Exhibit E.
3. The City agrees to extract and provide City data to FTB annually in June for each tax year that the Agreement is in place; June 2012, 2013, and 2014. If the Agreement is executed after June 30, 2012, the City has 30 days after execution to provide FTB with the first year's data.
4. The City agrees to submit the records to FTB using FTB's Secure Web Internet File Transfer (SWIFT).
5. The City agrees to submit the records to FTB in ASCII fixed length format, .txt, per the City Record Layout Specifications, Exhibit E.

**EXHIBIT A**

**SCOPE OF WORK (continued)**

6. The City agrees to resubmit data in the event data is initially submitted with errors. The resubmission of data must be within 30 days of notification. If data is not submitted accurately and timely, the City forfeits its rights to FTB data for that year.
7. The City agrees that each City employee having access to FTB data shall sign a Confidentiality Statement, Exhibit G. The signed statement is to be retained by the City and produced to FTB upon request.
8. The City agrees to submit to FTB a completed Safeguard Review Questionnaire prior to receiving FTB data. The Safeguard Review Questionnaire is valid for the duration of the Agreement.
9. The City agrees to provide a copy of the resolution, order, motion, or ordinance of the local governing body, authorizing the execution of the Agreement.

**FTB Responsibilities:**

1. FTB agrees that information provided by the City will be used for tax administration and non-tax programs that FTB administers and may be shared with other state/federal agencies as authorized by law.
2. FTB agrees to provide the City data extracted from the Taxpayer Information (TI) and Business Entities Tax System (BETS). FTB will provide the City records for taxpayers within the city's jurisdiction who indicate business income or deductions on their personal or corporation income tax return pursuant to FTB Record Layout Specifications, Exhibit F.
3. FTB agrees to match the data provided by the City using the social security number or federal employer identification number against FTB's data with a yes or no indicator on the FTB Record Layout Specifications, Exhibit F. The first year's data match is at the discretion of FTB and will be based on when the data is received and processed.
4. FTB agrees to provide the City an annual extract file in December 2012 for tax year 2011, December 2013 for tax year 2012, and December 2014 for tax year 2013 via SWIFT.
5. FTB agrees to register the City for a SWIFT account, allowing for the secure electronic transmission of data.
6. FTB agrees to provide the City a unique City Business Tax Number to be used for reporting purposes only.
7. FTB agrees to allow the City to resubmit data within 30 days of notification, in the event data is initially submitted with errors.

**EXHIBIT A**

**SCOPE OF WORK (continued)**

**Project Coordinators:**

The project coordinators during the term of this Agreement will be:

**Franchise Tax Board**

Cathy McCollum  
Data Resources and Services Unit  
P.O. Box 1468, Mailstop A181  
Sacramento, CA 95812-1468  
Phone: (916) 845-4431  
Fax: (916) 843-5899

**City of Long Beach**

Erik Sund  
Business Relations Bureau Manager  
333 West Ocean Blvd, 7<sup>h</sup> Floor  
Long Beach, CA 90802  
Phone: (562) 570-6200

Return executed Agreement to:

**Franchise Tax Board**

Procurement & Asset Management Bureau  
Attention: Nel Bohling  
P.O. Box 2086, Mailstop A-374  
Rancho Cordova, CA 95741-2086  
Phone: (916) 845-7870  
Fax: (916) 845-3599

EXHIBIT C

GENERAL TERMS AND CONDITIONS

1. APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. Contractor may not commence performance until such approval has been obtained.
2. AMENDMENT: No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.
3. ASSIGNMENT: This Agreement is not assignable by the Contractor, either in whole or in part, without the consent of the State in the form of a formal written amendment.
4. AUDIT: Contractor agrees that the awarding department, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated. Contractor agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, Contractor agrees to include a similar right of the State to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).
5. INDEMNIFICATION: Contractor agrees to indemnify, defend and save harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by Contractor in the performance of this Agreement.
6. DISPUTES: Contractor shall continue with the responsibilities under this Agreement during any dispute.
7. TERMINATION FOR CAUSE: The State may terminate this Agreement and be relieved of any payments should the Contractor fail to perform the requirements of this Agreement at the time and in the manner herein provided. In the event of such termination the State may proceed with the work in any manner deemed proper by the State. All costs to the State shall be deducted from any sum due the Contractor under this Agreement and the balance, if any, shall be paid to the Contractor upon demand.

8. INDEPENDENT CONTRACTOR: Contractor, and the agents and employees of Contractor, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the State.

9. RECYCLING CERTIFICATION: The Contractor shall certify in writing under penalty of perjury, the minimum, if not exact, percentage of post consumer material as defined in the Public Contract Code Section 12200, in products, materials, goods, or supplies offered or sold to the State regardless of whether the product meets the requirements of Public Contract Code Section 12209. With respect to printer or duplication cartridges that comply with the requirements of Section 12156(e), the certification required by this subdivision shall specify that the cartridges so comply (Pub. Contract Code §12205).

10. NON-DISCRIMINATION CLAUSE: During the performance of this Agreement, Contractor and its subcontractors shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition (e.g., cancer), age (over 40), marital status, and denial of family care leave. Contractor and subcontractors shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Contractor and subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 (a-f) et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. Contractor and its subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.

Contractor shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under the Agreement.

11. CERTIFICATION CLAUSES: The CONTRACTOR CERTIFICATION CLAUSES contained in the document CCC 307 are hereby incorporated by reference and made a part of this Agreement by this reference as if attached hereto.

12. TIMELINESS: Time is of the essence in this Agreement.

13. COMPENSATION: The consideration to be paid Contractor, as provided herein, shall be in compensation for all of Contractor's expenses incurred in the performance hereof, including travel, per diem, and taxes, unless otherwise expressly so provided.

14. GOVERNING LAW: This contract is governed by and shall be interpreted in accordance with the laws of the State of California.

15. ANTITRUST CLAIMS: The Contractor by signing this agreement hereby certifies that if these services or goods are obtained by means of a competitive bid, the Contractor shall comply with the requirements of the Government Codes Sections set out below.

a. The Government Code Chapter on Antitrust claims contains the following definitions:

1) "Public purchase" means a purchase by means of competitive bids of goods, services, or materials by the State or any of its political subdivisions or public agencies on whose behalf the Attorney General may bring an action pursuant to subdivision (c) of Section 16750 of the Business and Professions Code.

2) "Public purchasing body" means the State or the subdivision or agency making a public purchase. Government Code Section 4550.

b. In submitting a bid to a public purchasing body, the bidder offers and agrees that if the bid is accepted, it will assign to the purchasing body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, materials, or services by the bidder for sale to the purchasing body pursuant to the bid. Such assignment shall be made and become effective at the time the purchasing body tenders final payment to the bidder. Government Code Section 4552.

c. If an awarding body or public purchasing body receives, either through judgment or settlement, a monetary recovery for a cause of action assigned under this chapter, the assignor shall be entitled to receive reimbursement for actual legal costs incurred and may, upon demand, recover from the public body any portion of the recovery, including treble damages, attributable to overcharges that were paid by the assignor but were not paid by the public body as part of the bid price, less the expenses incurred in obtaining that portion of the recovery. Government Code Section 4553.

d. Upon demand in writing by the assignor, the assignee shall, within one year from such demand, reassign the cause of action assigned under this part if the assignor has been or may have been injured by the violation of law for which the cause of action arose and (a) the assignee has not been injured thereby, or (b) the assignee declines to file a court action for the cause of action. See Government Code Section 4554.

16. CHILD SUPPORT COMPLIANCE ACT: For any Agreement in excess of \$100,000, the contractor acknowledges in accordance with Public Contract Code 7110, that:

a. The contractor recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and

b. The contractor, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

17. UNENFORCEABLE PROVISION: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

18. PRIORITY HIRING CONSIDERATIONS: If this Contract includes services in excess of \$200,000, the Contractor shall give priority consideration in filling vacancies in positions funded by the Contract to qualified recipients of aid under Welfare and Institutions Code Section 11200 in accordance with Pub. Contract Code §10353.

19. SMALL BUSINESS PARTICIPATION AND DVBE PARTICIPATION REPORTING REQUIREMENTS:

a. If for this Contract Contractor made a commitment to achieve small business participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) report to the awarding department the actual percentage of small business participation that was achieved. (Govt. Code § 14841.)

b. If for this Contract Contractor made a commitment to achieve disabled veteran business enterprise (DVBE) participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) certify in a report to the awarding department: (1) the total amount the prime Contractor received under the Contract; (2) the name and address of the DVBE(s) that participated in the performance of the Contract; (3) the amount each DVBE received from the prime Contractor; (4) that all payments under the Contract have been made to the DVBE; and (5) the actual percentage of DVBE participation that was achieved. A person or entity that knowingly provides false information shall be subject to a civil penalty for each violation. (Mil. & Vets. Code § 999.5(d); Govt. Code § 14841.)

20. LOSS LEADER:

If this contract involves the furnishing of equipment, materials, or supplies then the following statement is incorporated: It is unlawful for any person engaged in business within this state to sell or use any article or product as a "loss leader" as defined in Section 17030 of the Business and Professions Code. (PCC 10344(e).)



**EXHIBIT D****SPECIAL TERMS AND CONDITIONS**

1. **STATEMENT OF CONFIDENTIALITY:** The Franchise Tax Board has tax return information and other confidential data in its custody. Unauthorized inspection or disclosure of state return information or other confidential data is a misdemeanor (Sections 19542 and 19542.1 Revenue and Taxation Code).

The City and each of the City's employees who may have access to the confidential data of FTB will be required to sign a Confidentiality Statement, Exhibit G, attesting to the fact that he/she is aware of the confidential data and the penalties for unauthorized disclosure thereof. The signed statement shall be retained by the City and furnished to FTB upon request.

2. **USE OF INFORMATION:** The City and FTB agree that the information furnished or secured pursuant to this Agreement shall be used solely for the purposes described in the Scope of Work, Exhibit A. The information obtained by FTB shall be used for tax administration and nontax programs that FTB administers and may be shared with other state/federal agencies as authorized by law. The City and FTB further agree that information obtained under this Agreement will not be reproduced, published, sold, or released in original or in any other form for any purpose other than identified in this Agreement or as authorized by law.
3. **DATA OWNERSHIP:** The confidential tax information or sensitive information being provided to the City under this Agreement remains the exclusive property of FTB. Confidential tax and sensitive data/information are not open to the public and require special precautions to protect from loss and unauthorized use, disclosure modification, or destruction. The City shall have the right to use and process the disclosed information for the purposes stated in the Scope of Work, Exhibit A, of this Agreement, which right shall be revoked and terminated immediately upon completion of this Agreement.
4. **EMPLOYEE ACCESS TO INFORMATION:** Both FTB and the City agree that the information obtained will be kept in the strictest confidence and shall make information available to its own employees only on a "need to know" basis. The "need to know" standard is met by authorized employees who need information to perform their official duties in connection with the uses of the information authorized by this Agreement. Both parties recognize their responsibilities to protect the confidentiality of this information as provided by law and ensures such information is disclosed only to those individuals and of such purpose, as authorized by the respective laws.
5. **PROTECTING CONFIDENTIAL INFORMATION:** Both FTB and the City in recognizing the confidentiality of the information being exchanged, agree to take all appropriate precautions to protect the confidential information obtained pursuant to this Agreement from unauthorized disclosure. Both FTB and the City will conduct oversight of its users with access to the confidential information provided under this Agreement.

**EXHIBIT D****SPECIAL TERMS AND CONDITIONS (continued)**

6. **INFORMATION SECURITY:** Information security is defined as the preservation of the confidentiality, integrity, availability, authenticity, and utility of information. A secure environment is required to protect the confidential information obtained from FTB pursuant to this Agreement. The City will store information so that it is physically secure from unauthorized access. The records received by the City will be securely maintained and accessible only by employees of the city business license program who are committed to protect the data from unauthorized access, use, and disclosure.
7. **INCIDENT REPORTING:** All unauthorized or suspected unauthorized access; use and/or disclosure (incidents) of FTB data shall be reported to FTB's City Business Tax Program Area, (916) 845-6304 or by email: [LocalGovtLiaison@ftb.ca.gov](mailto:LocalGovtLiaison@ftb.ca.gov), immediately upon discovery of the incident. The incident report shall contain the following: date, time, employee name, description of the incident or circumstances, and means of discovery. Upon discovery of any such incident, FTB will make the appropriate notification to affected California resident(s) pursuant to the requirements of Civil Code Section 1798.29.
8. **DESTRUCTION OF RECORDS:** All records received by the City from FTB and any database(s) created, copies made, or files attributed to the records received will be destroyed within three years of receipt. The records shall be destroyed in a manner to be deemed unusable or unreadable and to the extent that an individual record can no longer be reasonably ascertained. FTB will destroy City data in accordance with the Department's data retention policies.
9. **SAFEGUARD REVIEW QUESTIONNAIRE AND ON-SITE SAFEGUARD REVIEW:** Prior to sending data to the City, FTB requires the City to submit a Safeguard Review Questionnaire certifying the protection and confidentiality of FTB data. The FTB retains the right to conduct an on-site safeguard review of the City. The City will be provided a minimum of seven (7) days' notice prior to an on-site safeguard review being conducted by the FTB Disclosure Office. The on-site safeguard review will examine the adequacy of information security controls established by the City in compliance with the confidentiality requirements pursuant to this Agreement. The City will take appropriate disciplinary actions against any user determined to have violated security or confidentiality requirements.
10. **DISPUTE RESOLUTION:** In the event of a dispute, the City shall file a "Notice of Dispute" with the Chief Financial Officer of the Franchise Tax Board within ten (10) days of discovery of the problem. Within ten (10) days, the Chief Financial Officer or his/her designee shall meet with the City and the FTB contact for purposes of resolving the dispute. The decision of the Chief Financial Officer shall be final.
11. **INDEMNIFICATION:** Both parties agree to indemnify, defend, and save harmless each other, its officers, agents, and employees from any and all claims and losses accruing or resulting from any breach of confidentiality by either party and/or its employees.

**EXHIBIT D**

**SPECIAL TERMS AND CONDITIONS (continued)**

12. **LIMITED WARRANTY:** Either party does not warrant or represent the accuracy or content of the material available through this Agreement, and expressly disclaims any express or implied warranty, including any implied warranty of fitness for a specific purpose.
13. **CANCELLATION:** Either party may terminate this Agreement, in writing for any reason, upon thirty days' (30) prior written notice. This Agreement may be terminated by either party in the event of any breach of the terms of this Agreement. Both parties agree that in the event of a breach to the terms of this Agreement, it shall destroy all records and any databases created, copies made, or files attributed to the records received. The records shall be destroyed in a manner to be deemed unusable or unreadable and to the extent that an individual record can no longer be reasonably ascertained, upon destruction.
14. **NO THIRD PARTY LIABILITY:** Nothing contained in this Agreement or otherwise shall create any contractual relation between either party and any other party, and no party shall relieve the City or FTB of its responsibilities and obligations hereunder. Both parties agree to be fully responsible for the acts and omissions of its third parties and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the City or FTB. Both parties shall have no obligation to pay or to see the payment of any monies to any party or persons either directly or indirectly employed by the City or FTB.
15. **EARLY TERMINATION CLAUSE:** In the event that Revenue & Taxation Code 19551.1 and 19551.5 are not amended before the sunset date of December 31, 2013, this Agreement will be terminated effective that date.

## EXHIBIT E

CITY RECORD LAYOUT SPECIFICATIONS

| Data Element Name                  | Start Pos. | End Pos. | Field Size | Usage | Description                                                                                                                                                                           |
|------------------------------------|------------|----------|------------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SOCIAL SECURITY NUMBER (SSN)       | 1          | 9        | 9          | AN    | Must be present unless FEIN is provided. Fill unused field with blanks.                                                                                                               |
| FEDERAL EMPLOYER ID NUMBER (FEIN)  | 10         | 18       | 9          | AN    | Must be present unless SSN is provided. Fill unused field with blanks.                                                                                                                |
| OWNERSHIP TYPE                     | 19         | 19       | 1          | AN    | Must be present:<br>S = Sole Proprietorship<br>P = Partnership<br>C = Corporation<br>T = Trust<br>L = Limited Liability Company                                                       |
| OWNER'S LAST NAME                  | 20         | 34       | 15         | AN    | Must be present if Ownership Type in position 19 = S.                                                                                                                                 |
| OWNER'S FIRST NAME                 | 35         | 45       | 11         | AN    | Must be present if Ownership Type in position 19 = S.                                                                                                                                 |
| OWNER'S MIDDLE INITIAL             | 46         | 46       | 1          | AN    | May be left blank.                                                                                                                                                                    |
| BUSINESS NAME                      | 47         | 86       | 40         | AN    | Enter if business is operating under a fictitious name (Doing Business As (DBA)).                                                                                                     |
| BUSINESS ADDRESS NUMBER AND STREET | 87         | 126      | 40         | AN    | Address of the business location or the residence of the owner if sole proprietorship.                                                                                                |
| CITY                               | 127        | 166      | 40         | A     | Must be present.                                                                                                                                                                      |
| STATE                              | 167        | 168      | 2          | A     | Enter standard state abbreviation.                                                                                                                                                    |
| ZIP CODE                           | 169        | 177      | 9          | AN    | Enter the five- or nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five-digits are known, left-justify information and fill the unused fields with blanks. |
| BUSINESS START DATE                | 178        | 185      | 8          | N     | Enter the eight-digit date (MMDDYYYY). Zero fill if not known.                                                                                                                        |
| BUSINESS CEASE DATE                | 186        | 193      | 8          | N     | Enter the eight-digit date (MMDDYYYY) if out of business. Zero fill if not known or still in business.                                                                                |

| Data Element Name                                     | Start Pos. | End Pos. | Field Size | Usage | Description                                                                                          |
|-------------------------------------------------------|------------|----------|------------|-------|------------------------------------------------------------------------------------------------------|
| CITY BUSINESS TAX NUMBER                              | 194        | 196      | 3          | N     | Enter three-digit number assigned by FTB.                                                            |
| NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) | 197        | 202      | 6          | N     | Enter the six-digit NAICS code. Fill unused fields with zeros.                                       |
| STANDARD INDUSTRIAL CLASSIFICATION (SIC)              | 203        | 206      | 4          | N     | Enter the 2-4 digit SIC code. Left justify (example 99 will be 9900). Fill unused fields with zeros. |
| TOTAL RECORD LENGTH                                   |            | 206      |            |       |                                                                                                      |

## EXHIBIT F

**FRANCHISE TAX BOARD RECORD LAYOUT SPECIFICATIONS**

| Field Name                 | Length | Start Pos. | Description                                                                                                          |
|----------------------------|--------|------------|----------------------------------------------------------------------------------------------------------------------|
| ENTITY TYPE                | 1      | 1          | "P" – personal income tax record;<br>"B" – business entity tax record.                                               |
| SSN or FEIN                | 9      | 2          | For "P" records, primary taxpayer's social security number; For "B" records, federal employer identification number. |
| LAST NAME                  | 40     | 11         | For "P" records, the primary taxpayer's last name; For "B" records, business name.                                   |
| FIRST NAME                 | 11     | 51         | For "P" records ONLY.                                                                                                |
| MIDDLE INITIAL             | 1      | 62         | For "P" records ONLY.                                                                                                |
| SPOUSE SSN                 | 9      | 63         | For "P" records filed with a joint return.                                                                           |
| SPOUSE LAST NAME           | 17     | 72         | For "P" records filed with a joint return.                                                                           |
| SPOUSE FIRST NAME          | 11     | 89         | For "P" records filed with a joint return.                                                                           |
| SPOUSE MIDDLE INITIAL      | 1      | 100        | For "P" records filed with a joint return.                                                                           |
| PBA CODE                   | 6      | 101        | Principal business activity code.                                                                                    |
| ADDRESS NUMBER             | 10     | 107        |                                                                                                                      |
| PRE-DIRECTIONAL DIRECTOR   | 2      | 117        | Postal Service term (i.e., N, S, E, W, NE, NW, SE, SW).                                                              |
| STREET NAME                | 28     | 119        |                                                                                                                      |
| STREET SUFFIX              | 4      | 147        | e.g., ST, WAY, HWY, BLVD, etc.                                                                                       |
| POST-DIRECTIONAL INDICATOR | 2      | 151        | Postal Service term (i.e., N, S, E, W, NE, NW, SE, SW).                                                              |
| STREET SUFFIX 2            | 4      | 153        |                                                                                                                      |
| APARTMENT/SUITE NUMBER     | 10     | 157        | e.g., APT, UNIT, FL, etc.                                                                                            |
| CITY                       | 13     | 167        |                                                                                                                      |
| STATE                      | 2      | 180        | Standard state abbreviation.                                                                                         |
| ZIP CODE                   | 5      | 182        | The five-digit ZIP Code assigned by the U.S. Postal Service.                                                         |
| ZIP CODE SUFFIX            | 4      | 187        | Provided if known.                                                                                                   |
| CBT MATCH                  | 1      | 191        | "N" – No match per CBT data. "Y" – Yes: CBT matched to state tax return filed.                                       |

**EXHIBIT G**

**CONFIDENTIALITY STATEMENT**

**State of California**

**Franchise Tax Board**

**Confidential tax return information is protected from disclosure by law, regulation, and policy. Information security is strictly enforced. Violators may be subject to disciplinary, civil, and/or criminal action. Protecting confidential tax return information is in the public's interest, the state's interest, and the city's interest.**

**A city employee is required to protect all information received from the Franchise Tax Board.**

**A city employee is required to protect confidential information by:**

- Accessing or modifying information only for the purpose of performing official duties.
- Never accessing or inspecting information for curiosity or personal reasons.
- Never showing or discussing confidential information to or with anyone who does not have the need to know.
- Placing confidential information only in approved locations.
- Never removing confidential information from your work site without authorization.

**Unauthorized inspection, access, use, or disclosure of confidential tax return information is a crime under state laws, including but not limited to Sections 19542 and 19552 of the California Revenue and Taxation Code and Section 502 of the Penal Code. Unauthorized access, inspection, use, or disclosure may result in either or both of the following:**

- State criminal action
- State and/or taxpayer civil action

You are reminded that these rules are designed to protect everyone's right to privacy, including your own.

***I certify that I have read the confidentiality statement printed above. I further certify and understand that unauthorized access, inspection, use, or disclosure of confidential information may be punishable as a crime and may result in disciplinary and/or civil action being taken against me.***

|                  |             |
|------------------|-------------|
| <i>Name</i>      |             |
| <i>Signature</i> | <i>Date</i> |