

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

**STANDARD AGREEMENT**

STD 213 (Rev. 04/2020)

|  |
|--|
| AGREEMENT NUMBER<br>00000000000000000000081093 |
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|   |
|---|
| PURCHASING AUTHORITY NUMBER (If Applicable) |
|---|

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

CONTRACTING AGENCY NAME

Franchise Tax Board

CONTRACTOR NAME

City of Santa Ana

2. The term of this Agreement is:

START DATE

July 19, 2022

THROUGH END DATE

December 31, 2024

3. The maximum amount of this Agreement is:

\$0.00 (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.

| Exhibits         | Title  | Pages  |
|------------------|--|--------|
| Exhibit A        | Scope of Work                                    | 3      |
| Exhibit B        | Budget Detail and Payment Provisions             | 1      |
| Exhibit C *      | General Terms and Conditions                     | GTC417 |
| +<br>- Exhibit D | Special Terms and Conditions                     | 3      |
| +<br>- Exhibit E | City and County Record Format Specifications     | 2      |
| +<br>- Exhibit F | Franchise Tax Board Record Layout Specifications | 1      |
| +<br>- Exhibit G | Confidentiality Statement                        | 1      |

*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 <https://www.dgs.ca.gov/OLS/Resources>***IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.****CONTRACTOR**

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

City of Santa Ana

CONTRACTOR BUSINESS ADDRESS

20 Civic Center Plaza

CITY

Santa Ana

STATE

CA

ZIP

92701

PRINTED NAME OF PERSON SIGNING

TITLE

CONTRACTOR AUTHORIZED SIGNATURE

DATE SIGNED

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

**STANDARD AGREEMENT**

STD 213 (Rev. 04/2020)

| AGREEMENT NUMBER           | PURCHASING AUTHORITY NUMBER (If Applicable) |
|----------------------------|---|
| 00000000000000000000081093 |   |

**STATE OF CALIFORNIA**

CONTRACTING AGENCY NAME

Franchise Tax Board

CONTRACTING AGENCY ADDRESS

P.O. Box 2086

CITY

Rancho Cordova

STATE

CA

ZIP

95741

PRINTED NAME OF PERSON SIGNING

Michael A. Banuelos

TITLE

Procurement and Contracting Officer or Designee

CONTRACTING AGENCY AUTHORIZED SIGNATURE

DATE SIGNED

CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL

EXEMPTION (If Applicable)

SCM Vol. 1, 4.04.A.2

**IN WITNESS WHEREOF**, the Parties hereto have executed this Agreement 81093 the date and year first above written.

ATTEST:

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Daisy Gomez  
Clerk of the Council

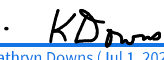
APPROVED AS TO FORM:  
CITY ATTORNEY  
Sonia R. Carvalho



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Ryan O. Hodge  
Assistant City Attorney

RECOMMENDED FOR APPROVAL:



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Kathryn Downs (Jul 1, 2022 13:46 PDT)  
Kathryn Downs, Executive Director  
Finance and Management Services Agency

## **EXHIBIT A SCOPE OF WORK**

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

### **Purpose:**

This Agreement provides for the reciprocal exchange between FTB and the City tax data specific to city business license information for tax administration 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 confidential 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.

No Federal Tax Information will be exchanged.

### **Legal Authority:**

California Revenue and Taxation Code (R&TC) Section 19551.1 authorizes a reciprocal agreement for the exchange of specified tax information between a City/County and FTB. R&TC Section 19551.5 mandates cities/counties to provide city/county business licensing and tax information to FTB upon request.

### **City Responsibilities:**

1. The City agrees that the information provided by FTB will be used exclusively to administer the City/County Business Tax Program.
2. The City agrees that information obtained under this Agreement will not be reproduced, published, sold, or released in original or in any other form for any purpose; and will only be accessed or used by City employees whose duties are to administer the City/County Business Tax Program.
3. The City agrees to provide FTB with tax information pursuant to Format Specifications, Exhibit E, which shall include, but not be limited to, the following:
  - Business or owner's name
  - Business or residence address
  - Federal Employer Identification Number (FEIN) or Social Security Number (SSN)
  - Ownership type
  - North American Industry Classification Code or Standard Industry Classification Code
  - Business start and cessation dates
  - City Business Tax Number, to be assigned to the City by FTB

4. The City agrees to extract and provide city data to FTB annually between April and July for each tax year that the Agreement is in place. If the Agreement is executed after July 31, 2022, the City will have 30 days after execution to provide FTB with the first year's data.
5. The City agrees to submit the records to FTB electronically using FTB's Secure Web Internet File Transfer (SWIFT) system.
6. The City agrees to submit the records to FTB in ASCII fixed-length format, .txt, per the Format Specifications, Exhibit E.
7. 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 will forfeit its rights to FTB data for that year.
8. The City agrees that each City employee having access to FTB data shall sign a City/County Business Tax Program Confidentiality Statement, FTB 712 (Exhibit G). The signed statement is to be retained by the City and produced to FTB upon request.
9. The City agrees to submit to FTB a completed Security Questionnaire prior to receiving any FTB data. The Security Questionnaire is valid for the duration of the Agreement.
10. The City agrees to provide a copy of the current resolution, order, or minutes reflecting passage of a motion, or ordinance of the local governing body authorizing the execution of this specific 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 or federal agencies as authorized by law.
2. FTB agrees that information obtained under this Agreement will not be reproduced, published, sold, or released in original or in any other form for any purpose, except as provided in paragraph 1 or otherwise authorized by law.
3. FTB agrees to provide the City with data extracted from the Taxpayer Information (TI) system and Business Entities Tax System (BETS). FTB will provide the City with records for taxpayers within the City's jurisdiction who indicate a business on their personal or business entity income tax return. The Record Layout, Exhibit F, FTB 909A shall include:
  - Taxpayer name
  - Taxpayer address
  - Taxpayer SSN or FEIN
  - Principal Business Activity code
4. FTB agrees to match the data provided by the City using the SSN or FEIN against FTB's data with a "Yes" or "No" indicator on the Record Layout, Exhibit F, FTB 909A. The first year's data match is at the discretion of FTB based on when the data is received from the City and processed.

5. FTB agrees to provide the City with an annual data extract in December 2022 for tax year 2021, in December 2023 for tax year 2022, and in December 2024 for tax year 2023 via SWIFT.
6. FTB agrees to register the City for a SWIFT account allowing for the secure electronic transmission of data.
7. FTB agrees to provide the City with a unique City Business Tax Number to be used for reporting purposes only.
8. FTB agrees to allow the City to resubmit data within 30 days of notification, in the event data is initially submitted with errors.

**Project Coordinators:**

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

**Franchise Tax Board**

Chelsea Van Zant  
City/County Business Tax Program Manager  
Data Oversight Program  
P.O. Box 1468, Mailstop A181  
Sacramento, CA 95812-1468  
Phone: (916) 845-6304  
Email: [FTBCCBT@ftb.ca.gov](mailto:FTBCCBT@ftb.ca.gov)

**City of Santa Ana**

Alejandra Gutierrez  
Senior Management Analyst  
20 Civic Center Plaza  
Santa Ana, CA 92701  
Phone: (714) 647-5497  
Email: [agutierrez@santa-ana.org](mailto:agutierrez@santa-ana.org)

Return executed agreement to:

**Franchise Tax Board**

Richard O'Neal  
Business Acquisitions Unit  
P.O. Box 2086, Mailstop A-374  
Rancho Cordova, CA 95741-2086  
Phone: (916) 845-5597  
Fax: (916) 364-2688  
Email: [Richard.ONeal@ftb.ca.gov](mailto:Richard.ONeal@ftb.ca.gov)

**EXHIBIT B**  
**BUDGET DETAIL AND PAYMENT PROVISIONS**

This data exchange is provided at no cost.

# General Terms and Conditions (GTC 04/2017)

## EXHIBIT C

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 deny the contract's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they discriminate unlawfully against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. Contractor shall insure that the evaluation and treatment of employees and applicants for employment are free of such discrimination. Contractor and subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12900 et seq.), the regulations promulgated thereunder (Cal. Code Regs., tit. 2, §11000 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Gov. Code §§11135-11139.5), and the regulations or standards adopted by the awarding state agency to implement such article. Contractor shall permit access by representatives of the Department of Fair Employment and Housing and the awarding state agency upon reasonable notice at any time during the normal business hours, but in no case less than 24 hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or Agency shall require to ascertain compliance with this clause. 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. (See Cal. Code Regs., tit. 2, §11105.)

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 04/2017 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. **DATA OWNERSHIP:** The confidential tax information or sensitive information being provided under this Agreement remains the exclusive property of the providing party. Confidential tax information and other confidential information are not open to the public and require special precautions to protect from loss and unauthorized access, inspection, acquisition, use, disclosure, modification, or destruction. The City (or County) shall have the right to use and process the disclosed information for the purposes stated in the Scope of Work of Exhibit A of this Agreement, which right shall be revoked and terminated immediately upon termination of this Agreement.
2. **STATEMENT OF CONFIDENTIALITY:** The Franchise Tax Board has taxpayer tax returns and other confidential information and data in its custody. Unauthorized inspection or disclosure of state returns or other confidential information or data is a misdemeanor (Revenue and Taxation Code Sections 19542, 19542.1, Unauthorized inspection or disclosure of federal returns and other confidential federal return information or data is a misdemeanor or a felony (Internal Revenue Code Sections 7213A(a)(2) and (b), and 7213(a)(2), respectively).

Upon the approval of this agreement and prior to any access to the confidential or sensitive data of the FTB, each City (or County) employee who may have access to the confidential data of FTB will be required to sign a City/County Business Tax Program Confidentiality Statement, FTB 712 (Exhibit G), attesting to the fact that he/she is aware of the confidentiality of the data and the penalties for unauthorized disclosure thereof under applicable state and federal law. The signed statement(s) shall be retained by the City (or County) and furnished to FTB upon request.

3. **USE OF INFORMATION:** The City (or County) agrees that the information furnished or secured pursuant to this Agreement shall be used solely for the purposes described in the Scope of Work of Exhibit A. The City (or County) further agrees 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 as identified in the Scope of Work of Exhibit A.
4. **EMPLOYEE ACCESS TO INFORMATION:** Both FTB and the City (or County) receiving data 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 the information to perform their official duties in connection with the uses of the information authorized by this Agreement. Each party receiving data recognize(s) its responsibility to protect the confidentiality of the information in its custody as provided by law and ensure that such information is disclosed only to those individuals and for such purposes as authorized by law and this Agreement.
5. **PROTECTING CONFIDENTIAL INFORMATION/ INCIDENT REPORTING:** Both FTB and the City (or County) receiving data, recognize the confidentiality of the information to be exchanged, pursuant to this agreement from unauthorized access, use, or disclosure. Each party receiving data will conduct oversight of its users with access to the confidential information provided under this agreement and will immediately notify the FTB's Information Security Audit Unit ([SecurityAuditMail@ftb.ca.gov](mailto:SecurityAuditMail@ftb.ca.gov)) of any unauthorized or suspected unauthorized accesses, uses and/or disclosures (incidents). For purposes of this section, immediately is defined as within 24 hours of the discovery of the breach. The notification

must describe the incident in detail and identify responsible personnel (name, title, and contact information). The City (or County) with an incident will comply with the incident reporting requirements in accordance with R&TC Section 19542.1, Civil Code Section 1798.29, SAM Chapter 5300, and SAM Sections 8643 and 20080, and State Information Management Manual 54340-A and 5340-C to facilitate the required reporting to the taxpayers or state oversight agencies.

6. **INFORMATION SECURITY:** Information security is defined as the preservation of the confidentiality, integrity, and availability of information. A secure environment is required to protect the confidential information obtained from FTB pursuant to this agreement. The City (or County) receiving data will store information so that it is physically secure from unauthorized access. The records received by the City (or County) will be securely maintained and accessible only by employees of the City (or County) business license or tax programs who are committed to protect the data from unauthorized access, use, or disclosure. All FTB electronic data must be encrypted when in transit using FIPS 140-2 approved encryption technology and be password protected and secure at all times when in storage. Confidential information obtained from the FTB must be secured in accordance with the SAM Chapters 5100 and 5300 (Information Security), and National Institute of Standards and Technology (NIST) Special Publication 800-53 (moderate); and additional security requirements provided by FTB.
7. **CLOUD COMPUTING ENVIRONMENT:** A City (or County) receiving FTB's confidential data must submit a completed FTB Cloud Security Questionnaire before using a Cloud Computing Environment. The questionnaire will be reviewed for approval by FTB's Chief Security Officer, or his/her designee. A Cloud Computing Environment cannot be used to receive, transmit, store or process FTB's confidential data without prior written approval from FTB's Chief Security Officer or his/her designee.
8. **DESTRUCTION OF RECORDS:** All records received by the City (or County) from FTB under this Agreement, and any database(s) created, copies made, or files attributed to the records received, will be returned or destroyed within three years of receipt or upon termination of the agreement due to a breach of its terms, whichever occurs earlier. The records shall be destructed in a manner to be deemed unusable or unreadable, and to the extent that an individual record can no longer be reasonably ascertained. The City (or County) will notify FTB City/County Business Tax program manager annually in writing at [FTB.CCBT@FTB.CA.GOV](mailto:FTB.CCBT@FTB.CA.GOV) that proper destruction methods have been applied. FTB will destroy city/county data in accordance with the department's data retention policies.
9. **DISPUTE RESOLUTION:** In the event of a dispute, the City (or County) shall file a "Notice of Dispute" with the Chief Financial Officer of the FTB 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 (or County) for purposes of resolving the dispute. The decision of the Chief Financial Officer shall be final.
10. **SURVIVAL OF OBLIGATION TO PROTECT DATA:** Each party's obligation to protect the data and information received from the other party shall survive the expiration or termination of this Agreement. In the event a party continues to provide any data or information to the other party after the expiration or termination of this Agreement, the receiving party agrees to continue to protect all such data and information received in accordance with the provisions of this Exhibit D, and all applicable state and federal laws.

11. ONSITE SAFEGUARD REVIEW: FTB retains the right to conduct on-site safeguard reviews of the City (or County) use of FTB information and security controls established. The safeguard reviews may include, but are not limited to an examination of the adequacy of information security controls, "need to know," and use justifications established by the City (or County) to ensure compliance with the terms and conditions of this agreement. FTB will provide a minimum of seven (7) days' notice of a safeguard review being conducted by FTB staff. The City (or County) will take appropriate disciplinary actions against any user determined to have violated security or confidentiality requirements.
12. LIMITED WARRANTY: Neither party represents or warrants the accuracy or content of the material available through this Agreement, nor each 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 (30) days' prior written notice. This Agreement may be terminated immediately by either party in the event of any breach of the terms of this Agreement.
14. NO THIRD PARTY LIABILITY: Nothing contained in or related to this agreement shall create any contractual relationship between either of the Parties and any other party, except between FTB and the City (or County); and no other party shall relieve the City (or County) or FTB of its responsibilities and obligations hereunder. Each of the parties agrees to be fully responsible for the acts and omissions of its third party contractors and agents, and of persons either directly or indirectly employed by the party. Neither of the parties shall have any obligation to pay, or to see to the payment of, any monies to any party or persons either directly or indirectly employed by the other.

**EXHIBIT E**  
**CITY AND COUNTY RECORD FORMAT SPECIFICATIONS (FTB 909)**

| <b>Data Element Name</b>           | <b>Start Pos.</b> | <b>End Pos.</b> | <b>Field Size</b> | <b>Usage</b> | <b>Description</b>   |
|------------------------------------|-------------------|-----------------|-------------------|--------------|--|
| SOCIAL SECURITY NUMBER (SSN)       | 1                 | 9               | 9                 | AN           | Must be present unless FEIN is provided. Fill unused field with zeros.   |
| FEDERAL EMPLOYER ID NUMBER (FEIN)  | 10                | 18              | 9                 | AN           | Must be present unless SSN is provided. Fill unused field with zeros.  |
| 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 zeros. |
| 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 unknown 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 two- to six-digit NAICS code. Left justify. (example 99 will be 9900). 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 (FTB 909A)**

| 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.   |

State of California  
Franchise Tax Board

City of Santa Ana  
Agreement 81093

|                 |   |     |   |
|-----------------|---|-----|---|
| 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.<br>"Y" – Yes: CBT matched to state tax return filed. |

**EXHIBIT G**  
**CONFIDENTIALITY STATEMENT (FTB 712)**

**State of California**

**Franchise Tax Board**

**City/County Business Tax Program Confidentiality Statement**

Confidential tax data 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 data is in the best interest of the city, county, and state.

As a city/county employee, you are required to protect all information received from the Franchise Tax Board (FTB). To protect confidential tax data, you must:

- **Access or modify tax data solely to perform official duties.**
- **Never access or inspect tax data for curiosity or personal reasons.**
- **Never show or discuss confidential tax data with anyone who does not have a need to know.**
- **Never remove confidential tax data from your worksite without authorization.**
- **Place confidential tax data in approved locations only.**

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

- **State criminal action.**
- **Taxpayer civil action.**

***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 against me.***

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Name (print)

---

Signature

---

|             |
|-------------|
| <u>Date</u> |
|-------------|

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Each city/county employee accessing FTB data must retain a signed copy of this form and provide it to FTB upon request.

FTB 712 (REV 06-2016)






# Exhibit 2\_State of California\_Dept of GS\_FTB Standard Agreement with Exhibits\_7-1-22

Final Audit Report

2022-07-01

|                 |  |
|-----------------|--|
| Created:        | 2022-07-01                                   |
| By:             | Kristin Andrade (kandrade@santa-ana.org)     |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAA1Co-tQekQVT8usThmrkDfnf8HsUhE7Cq |

## "Exhibit 2\_State of California\_Dept of GS\_FTB Standard Agreement with Exhibits\_7-1-22" History

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