

ATTACHMENT A**SCO ID:** 7730-00000000000000000000131285

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER
00000000000000000000131285

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 Pasadena

2. The term of this Agreement is:

START DATE

January 1, 2027 or upon approval, whichever is later,

THROUGH END DATE

December 31, 2029

3. The maximum amount of this Agreement is:

\$0.00 (ZERO AND 00/100 DOLLARS)

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	GTC0225
+ - Exhibit D	Non-IT FTB Special Provisions	4
+ - Exhibit E	City and County Record Layout Specifications (FTB 909)	2
+ - Exhibit F	Franchise Tax Board Record Layout Specifications (FTB 909A)	1
+ - Exhibit G	Confidentiality Statement (FTB 712)	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 Pasadena

CONTRACTOR BUSINESS ADDRESS

100 N. Garfield Avenue, Room N106

CITY

Pasadena

STATE

CA

ZIP

91101

PRINTED NAME OF PERSON SIGNING

TITLE

CONTRACTOR AUTHORIZED SIGNATURE

DATE SIGNED

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

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PURCHASING AUTHORITY NUMBER (If Applicable)

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME

Franchise Tax Board

CONTRACTING AGENCY ADDRESS

P.O. Box 2086, MS A-374

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

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 Pasadena, 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, B, 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 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, 2027, 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, prior to FTB's first transmission of data to City under this Agreement, 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. Prior to receipt of such authorization, FTB is not obligated to provide data under this 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 its internal systems. 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 2027 for tax year 2026, in December 2028 for tax year 2027, and in December 2029 for tax year 2028 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

Tonya Banyai
City/County Business Tax Program Analyst
Data Oversight Program
P.O. Box 1468, Mailstop A181
Sacramento, CA 95812-1468
Phone: (916) 845-4301
Email: FTBCCBT@ftb.ca.gov

City of Pasadena

LoAnn Ho
ERP Applications Specialist
100 N Garfield Avenue, Room N106
Pasadena, CA 91101
Phone: (626) 744-6409
Email: lho@cityofpasadena.net

Return executed agreement to:

Franchise Tax Board

Tonya Banyai
City/County Business Tax Program Analyst
Data Oversight Program
P.O. Box 1468, Mailstop A181
Sacramento, CA 95812-1468
Phone: (916) 845-4301
Email: FTBCCBT@ftb.ca.gov

EXHIBIT B:
BUDGET DETAIL AND PAYMENT PROVISIONS

This data exchange is provided at no cost.

EXHIBIT D: NON-IT FTB SPECIAL PROVISIONS

1. STATEMENT OF CONFIDENTIALITY

The Franchise Tax Board has state tax return information 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, 19542.3 and 19552, and Government Code Section 90005).

For purposes of this exhibit, the terms "information" and "data" are used interchangeably and each, when used, encompasses the meanings of both terms. As used in this exhibit, the terms "confidential information" and "confidential data" each include "sensitive information and data". As used for this exhibit, the term "Party" means FTB, Contractor, or Contracting Agency.

Upon the approval of this Agreement and prior to any access to the confidential data, the Party receiving the information from FTB and each of the Party's employees, subcontractors, and subcontractors' employees who may have access to the confidential data of the other Party, will be required to have on file annually a signed Confidentiality Statement (FTB Form 7904 or 7912), attesting to the fact that they are aware of the confidential data and the penalties for unauthorized access, inspection, acquisition, or disclosure thereof under applicable state and federal law.

The Contractor, the Contractor's subcontractors and each of the Contractor's and subcontractors' employees who may have access to the confidential data shall be required to complete Privacy, Security, and Disclosure Training (PSDT) provided by FTB. The training must be completed within two (2) State business days of commencing work with FTB, and annually thereafter. Upon completion of the PSDT, a Privacy, Security and Disclosure Training Certification (FTB Form 7819) will be provided, to be signed confirming that the training was completed, and returned to FTB.

2. USE OF INFORMATION

Each Party receiving FTB's data 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. Each Party receiving FTB's data further agree(s) 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.

3. DATA OWNERSHIP

The confidential tax information or other confidential information 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. Each Party 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.

4. EMPLOYEE ACCESS TO INFORMATION

Each Party receiving data agrees 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

EXHIBIT D: NON-IT FTB SPECIAL PROVISIONS

Agreement. Each Party receiving data recognizes its responsibility to protect the confidentiality of the information in its custody as provided by law and to ensure that such information is disclosed only to those individuals and for such purposes as are authorized by law and this Agreement.

5. PROTECTING CONFIDENTIAL INFORMATION/ INCIDENT REPORTING

Each Party receiving data, in recognizing the confidentiality of the information to be exchanged, agrees to take all appropriate precautions to protect the confidential information obtained 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 FTB's Information Security Audit & Investigations Unit (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 or suspected breach. The notification must describe the incident in detail and identify responsible personnel (name, title and contact information). The Party with an incident will comply with the incident reporting requirements in accordance with Civil Code Section 1798.29, State Administrative Manual (SAM) Chapter 5300 and Section 8643, and Statewide Information Management Manual 5340-A and 5340-C to facilitate the required reporting to the taxpayer(s) 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 by each Party or entity pursuant to this Agreement. Each Party or entity receiving data will store information so that it is physically secure from unauthorized access. The records received will be securely maintained and accessible only by employees of the specified program 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 140-3 approved encryption technology, and be password protected and secure at all times when in storage. Confidential information obtained from FTB must be secured in accordance with the SAM, including 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. FTB may require that a Security Questionnaire for the entity receiving confidential data from FTB be completed or be on file with FTB's Chief Security Officer, or their designee.

7. CLOUD COMPUTING ENVIRONMENT

Each entity receiving FTB's confidential data must submit a completed FTB Cloud Computing Questionnaire before using a Cloud Computing Environment. The questionnaire will be reviewed for approval by FTB's Chief Security Officer, or their 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 their designee.

8. DESTRUCTION OF RECORDS

All records received by the Contractor from FTB under this Agreement, and any database(s) created, copies made, or files attributed to the records received, shall be 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 destroyed in a manner to be deemed unusable or

EXHIBIT D: NON-IT FTB SPECIAL PROVISIONS

unreadable, and to the extent that an individual record can no longer be reasonably ascertained. The Contractor will notify FTB Contractor Business Tax program manager annually in writing at FTBCCBT@ftb.ca.gov that proper destruction methods have been applied. FTB will destroy Contractor data in accordance with the department's data retention policies.

9. INSPECTION

FTB retains the right to conduct on-site or remote reviews of the other Party's use of FTB information and the security controls established. The reviews may include, but are not limited to, an examination of the adequacy of information security controls, application of the "need-to-know" standard, and use justifications established by the Party to ensure compliance with the terms and conditions of this Agreement. Unless otherwise agreed by the Parties, FTB will provide a minimum of seven (7) State business days' notice of a review of the use of FTB information.

The Contractor will take appropriate disciplinary actions against any user determined to have violated security or confidentiality requirements.

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 Agreement, including all Attachments and Exhibits incorporated in this Agreement or listed by reference, and all applicable state and federal laws.

11. DISPUTE RESOLUTION

The Parties agree to work cooperatively and in good faith in a timely manner to attempt to resolve any disputes resulting from their conduct under this Agreement. Problems shall be set down in writing by the Party initially identifying the problem and submitted within ten (10) calendar days of discovery of the problem to the other Party for resolution.

If the Parties are unable to resolve an issue within thirty (30) calendar days of the written notice despite their good faith efforts, the Contractor shall file a "Notice of Dispute" with FTB's Chief Financial Officer within ten (10) calendar days of determination that the Parties are unable to resolve the issue. Within ten (10) calendar days, FTB's Chief Financial Officer, or their designee, shall meet with the Contractor Designee for purposes of resolving the dispute. The decision of the Chief Financial Officer shall be final.

Upon resolution of a dispute, such resolution shall be set forth in writing and shall be maintained by the Parties.

12. EXECUTIVE ORDER N-6-22 RUSSIA SANCTIONS

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate Agreements with, and to refrain from entering any new Agreements with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State

EXHIBIT D: NON-IT FTB SPECIAL PROVISIONS

determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Contractor advance written notice of such termination, allowing Contractor at least thirty (30) calendar days to provide a written response. Termination shall be at the sole discretion of the State.

13. ORDER OF PRECEDENCE

In the event of any inconsistency between the articles, attachments, specifications or provisions which constitute this Agreement, the following order of precedence shall apply:

- a. State's General Terms and Conditions (GTC 02/2025), or State's General Terms and Conditions for Interagency Agreements (GIA – 11/2022), whichever is listed on the face of the Standard Agreement (STD 213) or Purchase Order;
- b. Standard Agreement (STD 213), Purchase Order, and any amendments thereto;
- c. Scope of Work, including any specifications incorporated by reference herein;
- d. these Special Non-IT Terms and Conditions; and
- e. all other attachments or exhibits incorporated in the Agreement or listed by reference.

14. 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.

15. CANCELLATION

FTB may terminate this Agreement for any reason upon thirty (30) calendar days' prior written notice. FTB may terminate this Agreement immediately, to be followed by written notice, upon material breach by Contractor of the terms of this Agreement. In the event of such termination, FTB shall pay all amounts due under this Agreement to the Contractor for services or goods accepted prior to date of termination, or notification of termination.

16. 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 Contractor; and no other party shall relieve the Contractor 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 LAYOUT SPECIFICATIONS (FTB 909)

Data Element Name	Start Position	End Position	Field Size	Description
Social Security Number (SSN)	1	9	9	Must be present unless FEIN is provided. Fill unused fields with zeros.
Federal Employer ID Number (FEIN)	10	18	9	Must be present unless SSN is provided. Fill unused fields with zeros.
Ownership Type	19	19	1	Must be present. Use only acceptable values listed here: S = Sole Proprietorship P = Partnership C = Corporation T = Trust L = LLC
Owner Last Name	20	34	15	Must be present if Ownership Type in position 19 = S.
Owner First Name	35	45	11	Must be present if Ownership Type in position 19 = S.
Owner Middle Initial	46	46	1	May be left blank.
Business Name	47	86	40	Enter if business is operating under a fictitious name (doing business as (DBA)).
Business Address	87	126	40	Address of the business location or the residence of the owner if sole proprietorship.
City	127	166	40	Must be present.
State	167	168	2	Enter the valid U.S. Postal Service (USPS) state abbreviation. Format = CA
ZIP Code	169	177	9	Enter the five- or nine-digit ZIP Code assigned by USPS. If only the first five digits are known, left justify information and fill the unused fields with zeros.

Data Element Name	Start Position	End Position	Field Size	Description
Business Start Date	178	185	8	Enter the eight-digit date (MMDDYYYY). If unknown, fill the field with zeros.
Business Cease Date	186	193	8	Enter the eight-digit date (MMDDYYYY) if out of business. If unknown, fill the field with zeros.
City/County Business Tax Number	194	196	3	Enter three-digit number assigned by FTB.
North American Industry Classification System (NAICS)	197	202	6	Must be present unless SIC is provided. Enter the two- to six-digit NAICS code. Left Justify. Fill unused field with zeros (example, 99 will be 990000).
Standard Industrial Classification (SIC)	203	206	4	Must be present unless NAICS is provided. Enter the two- to four-digit SIC code. Left justify. Fill unused fields with zeros (example, 99 will be 9900).
Total Record Length		206		

EXHIBIT F
FRANCHISE TAX BOARD RECORD LAYOUT SPECIFICATIONS (FTB 909A)

Data Element Name	Length	Start Position	Description
ENTITY TYPE	1	1	"P" – Personal income tax record "B" – Business entity tax record
SSN or FEIN	9	2	For "P" records, primary taxpayer's social security number (SSN) For "B" records, federal employer identification number (FEIN)
LAST NAME	40	11	For "P" records, 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	For "P" records, principal business activity (PBA) code
ADDRESS NUMBER	10	107	
PRE-DIRECTIONAL DIRECTOR	2	117	Postal Service term referring to the directional word that is located before the street name and suffix (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 referring to the directional word that is located after the street name and suffix (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	Provide if known
CCBT MATCH	1	191	"N" – No match per CCBT data. "Y" – Yes: CBT matched to state tax return filed
TOTAL RECORD LENGTH		191	

EXHIBIT G
CONFIDENTIALITY STATEMENT (FTB 712)



STATE OF CALIFORNIA
DISCLOSURE OFFICE MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

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.

Name (print)

Signature

Date

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