

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER 00000000000000000000121925	PURCHASING AUTHORITY NUMBER (If Applicable)
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1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

Franchise Tax Board

CONTRACTOR NAME

Lake County Tax Collector

2. The term of this Agreement is:

START DATE

February 1, 2026 or date of approval, whichever is later,

THROUGH END DATE

January 31, 2029

3. The maximum amount of this Agreement is:

FTB will charge an Administration Fee in accordance with the governing R & TC (19280-19283) as amended by subsequent legislation.

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	6
Exhibit B	Budget Detail and Payment Provisions	2
Exhibit C *	General Terms and Conditions	GTC0225
+ -	Exhibit D Special Terms and Conditions	2
+ -	Exhibit E Court-Ordered Debt Record Layout	14

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.)

Lake County Tax Collector

CONTRACTOR BUSINESS ADDRESS

255 North Forbes St, Room 215

CITY

Lakeport

STATE

CA

ZIP

95453

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)
00000000000000000000121925	

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 (<\$50K) OR Jeanne Harriman - Chief Financial Officer or designee

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

Purpose

This Agreement is entered into between the Franchise Tax Board's Court-Ordered Debt Collections Program, hereinafter referred to as "FTB-COD," and the Lake County Tax Collector, hereinafter referred to as the "Court/Client," for the purpose of the collection of unpaid court-ordered fines, monetary sanctions, forfeitures and penalties by the Franchise Tax Board (Agreement).

The Parties agree to abide by all provisions of this Agreement. Exhibits A, B, D and E attached hereto, and Exhibit C incorporated by reference herein, set forth additional terms to which the parties agree to be bound.

Legal Authority

This Agreement is authorized under California Revenue and Taxation Code (R&TC) Sections 19280 through 19283 and Penal Code Sections 1463.010 through 1463.012.

Duration

1. **Term:** The term of this Agreement will be from February 1, 2026, or date of approval, whichever is later, through January 31, 2029.
2. **Amendments:** This Agreement may be amended by FTB-COD in writing, effective upon signing by authorized representatives of FTB-COD and Court/Client. No alteration or variation of the terms of this Agreement by the Court/Client shall be valid unless made in writing and signed by the parties hereto. Should an Agreement change be necessary, the current Agreement terms will remain in effect until a new Agreement has been signed by all parties.
3. **Cancellation:** Either party may terminate this Agreement for any reason upon thirty (30) days' prior written notice. This Agreement may be terminated immediately, to be followed by written notice, by either party upon material breach by the other party of the terms of this Agreement.

General Provisions

The Contract Administrators for this Agreement shall be the following persons:

Franchise Tax Board

FTB - Court-Ordered Debt Collections
Crystal Berrian
PO Box 1328
Rancho Cordova, CA 95741-1328
Phone: (916) 845-3546
Email: Crystal.Berrian@ftb.ca.gov

Lake County Tax Collector

Patrick Sullivan
Treasurer Tax Collector
255 North Forbes St, Room 215
Lakeport, CA 95453
Phone: (707) 263-2236
Email: Patrick.Sullivan@lakecountyca.gov

Return signed Agreement to:

Franchise Tax Board

FTB- Court-Ordered Debt Collections
Dimin Lu
PO Box 1328, Mailstop A-111
Rancho Cordova, CA 95741-1328
Phone: (916) 845-0309
Email: Dimin.Lu@ftb.ca.gov

EXHIBIT A SCOPE OF WORK

Definitions

1. "Delinquent Amount" is the amount of court-ordered fine, fee, state or local penalty, forfeiture, restitution fine, failure to appear fine, restitution order, or combination thereof, which has not been paid 90 days after payment of the amount first becomes delinquent.
2. "Case" is a Delinquent Amount owed by a person or debtor that has been referred by the Court/Client to FTB-COD for collection.
3. "Account" is the primary location of a debtor's Case or Cases from one or more Court/Client. A unique identification number is assigned by FTB-COD to each debtor that is assigned to our collection program.
4. "Pro Rata Distribution": If the amount collected on an Account is not sufficient to satisfy the sum of the amounts due on each Case comprising the Account referred for collection, then the amount collected shall be distributed on a pro rata basis as provided in R&TC Section 19282, subdivisions (a) and (d). The amount collected will be allocated on a percentage basis to each Case comprising the Account. The Pro Rata Distribution for each Case will be calculated by dividing the current balance due for the Case by the total balance due for the Account, multiplied by the amount to be distributed for the Account.
5. "Administrative Fee": The cost for FTB-COD to administer the program, as referenced in R&TC Section 19282.

Court/Client Responsibilities

1. **Account/Cases and Amounts Referred for Collection:** The Court/Client is responsible for referring accounts that comply with criteria and dollar amount minimums set forth in R&TC sections 19280-19283 and Penal Code section 1463.010-1463.012. The amount referred by the Court/Client may include any interest that accrued prior to the date of referral. The Court/Client may update the debt balance to include any additional accrued interest through the FTB secure automated information exchange process.

Prior to referring cases to FTB Court Ordered Debt for collections, the Lake County Tax Collector is required to send a sequence of three collection letters at a minimum of thirty (30)-day intervals. If a reply or payment is not received within thirty (30) days after sending the first letter, the Lake County Tax Collector will send a second letter. This follow-up letter will reference the original request for payment letter and will be stated in a stronger tone. If a response is still not received from the debtor, a third letter will be sent thirty (30) days later. This last letter will include reference to prior letters and will state what further actions, including collection fees, may be taken in the collection process.

The Lake County Tax Collector is required to notify the debtor in writing at the last address of record that the alleged Accounts Receivable debt will be referred to FTB Court-Ordered Debt for collection, unless the debt is paid or appealed within a specified time period. The notification regarding referral of the debt may be included in or with the third required letter, or may be sent as a separate letter. The referral notice must be in writing and sent to the last address of record.

2. **FTB-COD Reimbursement:** The Court/Client agrees to work cooperatively with FTB-COD to resolve erroneous payment/debtor refund issues. The Court/Client will be responsible for reimbursing FTB-COD when:
 - FTB-COD initiates the erroneous transmittal of funds to the Court/Client.

EXHIBIT A
SCOPE OF WORK

- Debtor's check to FTB-COD has been identified as a "Bad Check", and such funds have been transmitted to the Court/Client.
 - Credit card payments are charged back or reversed by debtor, and such funds have been transmitted to the Court/Client.
 - FTB-COD erroneously collected money as a result of inaccurate Case data provided by the Court/Client and sent the funds collected to the Court/Client.
3. **Case Balance Adjustments Made by the Court/Client:** Case adjustments to the amount of fees and fines imposed on a person/debtor for Cases referred and accepted by FTB-COD, which are the result of judicial review of the Case or payments and/or credits received from the person/debtor, must be immediately communicated by the Court/Client to FTB-COD through the FTB secure automated information exchange process. Case balance adjustments made to Cases referred to and accepted by FTB-COD that are adjusted by the Court/Client while subject to the FTB-COD collection procedures are not eligible for refund of administration fees, if such adjustment resulted in over collection of the Case balance.
4. **Court/Client Collection Activity Suspended:** With the exception of referring accounts to the FTB Interagency Intercept Collections Program, the Court/Client will refrain from any and all collection activity, including referring the Cases/Accounts to another contract or for collection action, on any Cases/Accounts that have been referred to FTB under this Agreement.
5. **Court/Client to Resolve Disputes with Debtor:** Cases referred to FTB-COD are deemed final, due and payable in full. Questions or disputes that are raised with FTB-COD by a debtor regarding the accuracy of the debt will be referred back to the Court/Client for resolution. FTB-COD collection activity may, at FTB-COD's sole discretion, be suspended pending resolution of the issue.
6. **Information Exchange:** Case Information must be exchanged with FTB-COD through the FTB secure automated information exchange process. FTB will provide a schedule for weekly processing of Court/Client new referrals and Case updates to FTB, and updates back to the Court/Client. Specific Case information exchanged is contained in the record layout and is used to manage the Case collection process. The Court/Client agrees to follow the most currently prescribed record layout identified in Exhibit E.
- FTB-COD will provide an Action File through the FTB secure electronic information exchange process. Data on this file includes, but is not limited to, bills sent to the debtor and Cases withdrawn, returned or rejected and sent back to the Court/Client. The Court/Client agrees to process the FTB-COD Action file and to update their case management system before submitting their next Case information file.
7. **Payment Notification:** The Court/Client will provide to FTB-COD a weekly report of any payments received on referred Accounts, regardless of the payment source and location received/collected.
8. **Distribution of Money Collected:** The Court/Client is responsible for distributing amounts received under this Agreement in accordance with applicable law.
9. **Refunds and Administration Fees:** If Cases are referred to FTB-COD with inaccurate Case data, resulting in payments collected erroneously, the Court/Client will refund the erroneously collected payments to the affected parties. The Court/Client agrees to refund the full amount of erroneously collected funds, to include the administration fees, if assessed by FTB-COD.

EXHIBIT A
SCOPE OF WORK

10. **Information to be made available:** The Court/Client will make available to FTB-COD, for use in its collection efforts, all necessary information and the sources of the information, as well as enforcement remedies and capabilities available to the court.

FTB-COD Responsibilities

1. **Collection and Support Services:** FTB-COD will determine the appropriate enforcement remedies and/or services to be utilized for the collection of amounts referred under this Agreement. To the extent authorized by Revenue and Taxation Code Section 19280, subdivision (d)(2), any enforcement remedies and capabilities available to the court shall apply without limitation to Delinquent Amounts referred under the provisions of Revenue and Taxation Code Sections 19280-19283 and this Agreement.

Support Services

FTB-COD provides the Court/Client with the following services:

- Telephone access for the Court/Client liaisons, available Monday through Friday during typical business hours, except observed state holidays.
 - New and Refresher Client Service Training.
 - Monthly Collections Report.
 - On a weekly basis, FTB-COD is to provide the Court/Client with a schedule of payments received and applied to the applicable accounts.
 - Updates on policies, procedures, and applicable business news through periodic communication notices via email.
 - Conference calls for resolution of issues that cannot be resolved through normal Client Liaison telephone contact.
 - Call Center for debtors available Monday through Friday, except observed state holidays.
 - In the event of a disaster, FTB-COD may not be able to fulfill the aforementioned services until such time as FTB-COD can resume normal business operations.
 - Informational Website to include frequently asked questions and technical Updates:
[My Court-Ordered Debt Account - General Information](#)
2. **FTB-COD Data Sources: Confidentiality of Debtor Information:** The Information Practice Act, Public Records Act, and Revenue and Taxation Code prohibit FTB-COD from disclosing to the Court/Client personal debtor information secured by our collection efforts. In addition, this Agreement does not provide for the use of confidential Federal Tax Returns or confidential tax return information obtained from the Internal Revenue Service.
3. **Notification of Party Holding Funds or Assets Regarding Limitations on Amount to be Remitted:** With respect to a debt described in and referred to FTB under R&TC Section 19280(a), FTB shall include in the levy or order to withhold under R&TC Section 19280(c), notice to the party holding funds or assets that there may be limitations on collection of the amount claimed. FTB may refer the party holding funds or assets to a statute, website or other source for further information.
4. **Case and Data Retention:** All records received by FTB-COD, and any database created, copies made, or files attributed to the records received, will be destroyed when no longer needed for the business purpose for which they were originally obtained. Data will be destructed in accordance with established FTB Data Retention Guidelines, which specify retention for four (4) years from the date the last active Case on the Account was withdrawn or closed. 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.

EXHIBIT A
SCOPE OF WORK

Note: Account records will not be destroyed per the Data Retention Guideline if:

- A payment was received within the previous four (4) years
 - A payment issue is being reviewed
 - A credit balance exists on the Account
 - A refund, fund transfer or general fund credit existed on the Account within the last four (4) years
5. **Return of Cases:** FTB-COD, at its sole discretion, may return any Case that has been pursued for collection to the most practicable extent. Cases will be returned to the Court/Client when any of the following conditions apply:
- After 12 months, when a Case does not have or FTB-COD cannot verify the social security number (SSN) provided by client, and known assets and payments have not been collected.
 - After 24 months, when the Case has a social security number but we have no activity.
 - Debtor files Bankruptcy.
 - Higher priority debt has been confirmed.
 - Confirmation that a debtor is deceased.
 - A zero balance due.
6. **FTB-COD Installment Agreement:** FTB-COD may, upon proof of debtor's financial condition, in its sole discretion, enter into an installment agreement with the debtor.
7. **Potential Incorrect Debtor (PID)/Identity Theft:** When FTB-COD identifies identity theft or potential incorrect debtor information, FTB-COD will take appropriate action to remedy resulting adverse effects. Such action may include, but is not limited to:
- Contact appropriate Courts/Client contact(s) by phone to inform them of potential identity theft.
 - Notify the referring client if the referring client provided the incorrect name and/or identifying information, such as the social security number. The referring Court/Client will either withdraw the Case or provide correct identifying information.
 - Release all orders on Account. (Earnings Withholding Order and Order to Withhold).
 - Withdraw all Cases concerning the debtor and return to the appropriate Courts/Client(s).
 - Identify any misapplied funds and request a refund from the recipient of the funds or, if not recovered, from Court/Client (if applicable).
8. **Audit By the Court/Client:** FTB-COD agrees that those matters connected with the performance of any work done under this Agreement, including, but not limited to, the costs of administering the Agreement, may be subject to the examination and audit by the Court/Client or its authorized representative, for a period of three (3) years after final payment is made.
9. **Audit Report:** In the event an audit is conducted of FTB-COD, specifically as to this Agreement by any Federal or State auditor, or by any auditor or accountant employed by FTB-COD or otherwise specified regarding this Agreement, then FTB-COD shall file a copy of such audit report with the Court/Client within thirty (30) days of FTB-COD's receipt thereof, unless otherwise provided by applicable Federal or State law or under this Agreement. The Court/Client shall maintain the confidentiality of such audit report(s) to the extent required by law.
10. **Return of Any Surplus Administrative Fees:** FTB will charge the maximum 20% Administrative Fee referenced in R&TC Sections 19280-19283, or as amended by subsequent legislation, on any and all payments received by the Lake County Tax Collector on Cases assigned to FTB-COD. FTB will review its

EXHIBIT A
SCOPE OF WORK

costs annually in arrears, calculate any surplus of administrative fees received by FTB and return such excess to Lake County Tax Collector on a pro rata basis with FTB's other clients based on the amount of administrative fees paid. FTB-COD may adjust the Administrative Fee as referenced under R&TC sections 19280-19283 in accordance with subsequent amendments to applicable statutes.

EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS

1. **Deposits to State Treasury:** All amounts collected by FTB-COD for amounts owing on delinquent court-ordered debts shall be transmitted to the State Controller's Office for deposit in the Court Collection Account. Amounts collected pursuant to this program are amounts collected pursuant to a comprehensive program, as provided in Section 1463.007 of the Penal Code.
2. **State Controller Distribution:** The State Controller's Office shall transfer amounts collected to the Court/Client, less the administrative costs of the program. The amount deducted by FTB-COD for administrative costs shall not exceed the maximum percentage of the amount collected that is authorized by Revenue and Tax Code (R&TC) Section 19282. The State Controller's Office shall make transfers to Court/Client at least once each month. This Agreement makes no provision for any such other direction of amounts recovered. This provision shall not be construed to preclude or affect any contractual Agreement by the State Controller and the Court/Client regarding transfers, except as to the deduction for costs of administration.
3. **Invoicing:** For any administrative fees, funds identified as erroneous collections, and/or dishonored checks that are owed by the Court/Client, FTB shall submit an invoice quarterly in arrears to:

Lake County Tax Collector
255 North Forbes St, Room 215
Lakeport, CA 95453

4. **Payments Collected In Error:** Payments collected due to the error of FTB-COD will be refunded to the affected parties by FTB-COD. The Court/Client will not be assessed administrative fees on those payments.
5. **Partial Recovery - Pro Rata Distribution:** If the amount collected on an Account is not sufficient to satisfy the amounts referred for collection, then the amount collected shall be distributed on a pro rata basis as provided in R&TC Section 19282, subdivisions (a) and (d). The Pro Rata Distribution on each Case shall be a percentage of the amount to be distributed on the Account that is equal to the current balance due for the Case divided by the total current balance due on the Account.
6. **Administrative Fees:** Payments to Cases referred to FTB-COD for collections and accepted by FTB-COD are subject to an administrative fee as referenced in R&TC Section 19282. FTB-COD may receive administrative fees for amounts collected within one year from the return of a Case to Court/Client, subject to the fiscal provisions in this Agreement, and including fees relating to payments deemed to have been collected as a result of FTB-COD collection activities. Administrative fees will be assessed on payments received and applied to referred Cases, regardless of where or by whom payment is made, including as follows:
 - Payments collected by FTB-COD as a dual effort with the FTB Interagency Intercept Collection program are subject to FTB-COD administrative fees (R&TC 19280-19283).
 - Payments collected by FTB-COD in response to liens filed by the Court/Client or an agent for the Court/Client prior to referral to FTB-COD are subject to FTB-COD administrative fees.
 - Payments collected after FTB-COD has returned the Case/Account under guidelines set forth in this Agreement, and FTB-COD cannot prove that the collection resulted from FTB-COD collection activity are not subject to FTB-COD administrative fees.
 - Payments collected by FTB-COD that the Court/Client can prove did not result from FTB-COD collection activity are not subject to FTB-COD administrative fees.
7. **Refunds and Administration Fees:** FTB-COD will refund monies, not yet transferred to the respective Court/Client, to the affected parties wherefrom money was collected erroneously as a result of FTB-COD's

EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS

actions. Administration fees will not be assessed on monies collected in error by FTB-COD.

8. **Payment Application for Withdrawn or Returned Cases:** Payments received by FTB-COD on Cases that have been withdrawn and/or returned will be applied in the following order:

- Recovery of bad checks
- To the last Case that was withdrawn\returned.

Any refund issues resulting from payments on the above Case types will be the responsibility of the Court/Client.

**EXHIBIT D
SPECIAL TERMS AND CONDITIONS**

1. **Statement of Confidentiality:** The Franchise Tax Board has state tax returns and other confidential data in its custody. Unauthorized inspection or disclosure of State returns or other confidential taxpayer data is a misdemeanor (Revenue and Taxation Code Sections 19542, 19542.1, 19542.3 and 19552, and Government Code Section 90005).

Each party recognizes 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 are authorized by law and this Agreement.

2. **Use of Information:** Each party receiving 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 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. **Employee Access to Information:** FTB-COD 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 the information to perform their official duties in connection with the uses of the information authorized by this Agreement. FTB-COD agrees to ensure that the information received under this Agreement is disclosed only to those individuals and for such purposes as are specified in this Agreement. Each party receiving data recognizes 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 are authorized by law and this Agreement.
4. **Contingency Clause to Budget Act:** It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force or effect. In this event, the State shall have no liability to pay any funds whatsoever to the Court/Client or to furnish any other consideration under this Agreement, and the Court/Client shall not be obligated to perform any provisions of this Agreement.

If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either: cancel this Agreement with no liability accruing to the State, or offer an Agreement amendment to the Court/Client to reflect the reduced amount.

5. **Generative AI: GENERATIVE AI DISCLOSURE OBLIGATIONS:**
 - 1) “Generative AI (GenAI)” means an artificial intelligence system that can generate derived synthetic content, including text, images, video, and audio that emulates the structure and characteristics of the system's training data. (Gov. Code § 11549.64.)
 - a. Contractor shall immediately notify the State in writing if it: (1) intends to provide GenAI as a deliverable to the State; or (2), intends to utilize GenAI, including GenAI from third parties, to complete all or a portion of any deliverable that materially impacts: (i) functionality of a State system, (ii) risk to the State, or (iii) Contract performance. For avoidance of doubt, the term “materially impacts” shall have the meaning set forth in State Administrative Manual (SAM) section 4986.2 Definitions for GenAI.
 - b. Notification shall be provided to the State designee identified in this Contract.

EXHIBIT D
SPECIAL TERMS AND CONDITIONS

- c. At the direction of the State, Contractor shall discontinue the provision to the State of any previously unreported GenAI that results in a material impact to the functionality of the System, risk to the State, or Contract performance, as determined by the State.
 - d. If the use of previously undisclosed GenAI is approved by the State, then Contractor will update the Deliverable description, and the Parties will amend the Contract accordingly, which may include incorporating the GenAI Special Provisions into the Contract, at no additional cost to the State.
 - e. The State, at its sole discretion, may consider Contractor's failure to disclose or discontinue the provision or use of GenAI as described above, to constitute a material breach of Contract when such failure results in a material impact to the functionality of the System, risk to the State, or Contract performance. The State is entitled to seek any and all remedies available to it under law as a result of such breach, including but not limited to termination of the contract.
6. **Dispute Resolution:** In the event of a dispute, the "Court/Client" shall file a "Notice of Dispute" with FTB's Chief Financial Officer within ten (10) days of discovery of the problem. Within ten (10) days, FTB's Chief Financial Officer, or their designee, shall meet with the "Court/Client's" Designee for purposes of resolving the dispute. The decision of the Chief Financial Officer shall be final. 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. Upon resolution of a dispute, such resolution shall be set forth in writing and shall be maintained by the Parties.

If the project representatives 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) business days of discovery of the problem. Within ten (10) business 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.

7. **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.
8. **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 contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State 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.

**EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT**

COD DEBTOR INFORMATION FILE

Revision Date: 02.17.2017

SUMMARY RECORD

The summary record is the control record and contains summary information for the detail records. **Multiple sets of detail records may be sent to FTB in a single file. However, for each set of detail records in the file, one summary record must be included and must follow the set of detail records it summarizes. All Summary Records submitted must include the “file create date” and “file create time.”**

Number	Required	Offset	Name	Width	Notes	Values
1	X	1 - 1	Record Type	1	This is an indicator to identify the record type. Summary (1) or Detail (2).	1
2	X	2 - 4	Debt Type	3	“COD”	COD
3	X	5 - 6	County Code	2	Standard CA County Code – Enter ‘99’ if not a CA County	
4	X	7 - 11	Client ID	5	FTB-generated ID used to uniquely identify each client from which the case originated.	
5	X	12 - 16	Sender ID	5	FTB-generated ID used to uniquely identify the sender of the file. This will be either a Client ID or a Service Provider ID.	
6	X	17 - 25	Total Records	9	Total number of detail records per client ID. Zero-filled (e.g., 100 =000000100)	
7	X	26 - 39	Total Case Balance	14	Total of all cases by client ID. In dollars and cents; sum of referred principal and interest; zero-filled. (e.g., \$100,222.44 = 00000010022244). Optional; if not used enter all zeroes.	
8	X	40 - 47	File Create Date	8	Date this file was created. MMDDYYYY	
9	X	48 - 53	File Create Time	6	Time this file was created (24-hour clock). HHMMSS	

EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT

COD DEBTOR INFORMATION FILE REQUIREMENTS

DETAIL RECORD

- New Cases submitted must have a complete first and last name of the debtor.
- New Cases submitted must have either a social security number or a date of birth or a driver's license number. Driver's license state of residence is optional.
- New Cases submitted must have a balance equal to or greater than \$25.00 with an aggregate account balance equal to or greater than \$100.00.
- New Cases with incomplete or undeliverable addresses will be rejected per National Change of Address (NCOA).
- Duplicate Case records will result in all duplicates being rejected.
- New Cases submitted must provide the "current Case balance." This replaces the principal and interest fields on the current record layout.
- Cases submitted must have a "Client ID" number on the record. The Client ID number (Field #10) in the Detail Record must match the Client ID number (Field #4) in the accompanying Summary Record. The Client ID number will be provided by COD to the client.
- Case submitted must have a "Service Provider ID" number if using a service provider. The Service Provider number will be provided by COD to the client. Clients are not required to use a Service Provider.
- Revised Cases with balance changes must include the "Revised Balance Reason Code," the "Balance Adjustment" and the "Balance Adjustment Date." Balance revisions will be rejected without this information.
- When revising a Case balance, the amount of the adjustment must be provided, not the adjusted Case balance amount.
- All Withdrawn Cases should provide a withdrawn reason code on the Case record.
- Debtor in bankruptcy will have their Case(s) either rejected or returned (Return Reason Code 64).
- New Cases submitted may have a Case origination date (optional).

EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT

DETAIL RECORD

This is the primary portion of the file and contains individual case-level information.

Number	Required	Offset	Name	Width	Notes	Values
1	X	1 - 1	Record Type	1	This is an indicator to identify the record type. Summary (1) or Detail (2).	2
2	X	2 - 4	Debt Type	3	"COD"	COD
3	X	5 - 6	Action Type Code	2	This field will indicate if the case record is New, Revised or Withdrawn:	
					N - New	N
					W - Withdrawn	W
					R - Revised	R
4	X*	7 - 18	Current Case Balance	12	*Required only for New cases (N). Sum of principal and interest for this case (if any); zero- filled (e.g., \$252.44 = 000000025244). Do not adjust balance based on payments you received from FTB.	
5		19 - 20	Withdrawn Reason Code	2	Optional. Only used for Withdrawn cases (W):	
					PC - Payment Arrangement Made by Client	PC
					CD - Case Dismissed	CD
					HD - Hardship	HD
					BK - Bankruptcy	BK
					DC - Deceased	DC
					IC - Incarcerated	IC
					UC - Uncollectable	UC
					PF - Paid In Full	PF
					TO - Tax Intercept/Offset	TO
					IB - Incorrect Balance	IB
					HP - Court Hearing Pending	HP
					PA - Court Payment	PA
					SE - Sent in Error	SE

**EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT**

Number	Required	Offset	Name	Width	Notes	Values
6	X*	21 - 22	Revised Balance Reason Code	2	*Required only for Revised cases (R) with Balance changes:	
					TI - Tax Intercept/Offset	TI
					CP - Court Payment	CP
					CI - Court Adjustment (Increase)	CI
					CA - Court Adjustment (Decrease)	CA
7	X*	23 - 34	Balance Adjustment Amount	12	* Required only for Revised cases (R) with Balance changes.	
8	X*	35 - 42	Balance Adjustment Date	8	* Required only for Revised cases (R) with Balance changes. (MMDDYYYY).	
9	X	43 - 44	County Code	2	Standard CA County Code – Enter '99' if not a CA County	
10	X	45 - 49	Client ID	5	FTB-generated ID used to uniquely identify each client from which the case originated; must match the Client ID in the Summary Record that corresponds to this Detail Record.	
11		50 - 54	Service Provider ID	5	FTB-generated ID used to uniquely identify a service provider.	
12	X	55 - 84	Client Case Number	30	Case number assigned by the client.	
13		85 - 94	Client Participant ID	10	Participant ID assigned by the client	
14	X	95 - 103	SSN	9	Requirement: Record must include at least one of the following:(SSN, DL, or DOB): Social Security Number (SSN) OR Driver's License (DL) Number AND DL State (optional) OR Date of Birth	
15		104 - 123	Driver License Number	20		
16		124 - 125	Driver License State	2		
17		126 - 133	Date of Birth	8		
18	X	134 - 150	Last Name	17	Debtor's last name	
19	X	151 - 161	First Name	11	Debtor's first name	
20		162 - 162	Middle Initial	1	Debtor's middle initial	

EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT

Number	Required	Offset	Name	Width	Notes	Values
21	X*	163 - 192	Street 1	30	*Required only for New cases (N); Optional for Revised cases (R); Ignored for Withdrawn cases (W). See Address format tips below: <u>Military addresses:</u> Use same fields as for domestic addresses; with following changes: Use 'APO' or 'FPO' for city and 'AE', 'AA', or AP' as state <u>International addresses:</u> Enter in the City field: City Name, City Codes, Provincial Names, or Mail Codes Zero-filled (e.g., \$252.44 = 000000025244)	
22		193 - 222	Street 2	30		
23		223 - 227	Apartment/Unit Number	5		
24		228 - 244	City	17		
25		245 - 246	State	2		
26		247 - 276	Country	30		
27		277 - 285	Zip Code	9		
28		286 - 286	Address Status	1	Status of the address	
					R - Returned Mail/Bad Address	R
					F - Foreign Address	F
					G - Good Address	G
29		287 - 294	Address Status Date	8	Date the debtor's address status was determined (MMDDYYYY).	
30		295 - 303	SSN1	9	Additional SSN: Complete if debtor have more than one SSN	
31		304 - 312	SSN2	9	Additional SSN: Complete if debtor have more than one SSN	
32		313 - 321	SSN3	9	Additional SSN: Complete if debtor have more than one SSN	
33		322 - 338	AKA-1 Last Name	17	AKA: Also Known As name for debtor	
34		339 - 349	AKA-1 First Name	11	AKA: Also Known As name for debtor	
35		350 - 350	AKA-1 Middle Initial	1	AKA: Also Known As name for debtor	
36		351 - 367	AKA-2 Last Name	17	AKA: Also Known As name for debtor	
37		368 - 378	AKA-2 First Name	11	AKA: Also Known As name for debtor	
38		379 - 379	AKA-2 Middle Initial	1	AKA: Also Known As name for debtor	
39		380 - 396	AKA-3 Last Name	17	AKA: Also Known As name for debtor	

**EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT**

Number	Required	Offset	Name	Width	Notes	Values
40		397 - 407	AKA-3 First Name	11	AKA: Also Known As name for debtor	
41		408 - 408	AKA-3 Middle Initial	1	AKA: Also Known As name for debtor	
42		409 - 418	Home Phone	10	Digits 1-3 are area code, digits 4-10 are phone number (#####)	
43		419 - 428	Business Phone	10	Digits 1-3 are area code, digits 4-10 are phone number (#####)	
44		429 - 430	Status of Debtor	2	Status of Debtor:	
					EM - Employed	EM
					UE - Unemployed	UE
					AF - AFDC	AF
					SSI - SI	SI
					GA - General Assistance	GA
					IC - Incarcerated	IC
					DC - Deceased	DC
					B - Bankruptcy	B
45		431 - 438	Debtor Status Date	8	Date the debtor's status was determined (MMDDYYYY)	
46		439 - 458	Other Driver License Number	20	Use for additional DL information	
47		459 - 460	Other Driver License State	2	Use for additional DL information	
48		461 - 470	Vehicle License Plate Number	10	Vehicle License Plate Number	

EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT

Number	Required	Offset	Name	Width	Notes	Values
49		471 - 478	Other Date of Birth/Case Origination Date	8	Debtor other known Date of Birth (DOB) or Case Origination Date - MMDDYYYY	
50		479 - 479	Sensitive Debtor Indicator	1	"Y" if debtor prone to violence, "N" if not	"Y" or "N"
51		480 - 480	Bad Check Indicator	1	"Y" if debtor sent bad checks, "N" if not	"Y" or "N"
52		481 - 481	Debtor Warrant Indicator	1	"Y" or "N" if debtor has outstanding warrant for arrest	"Y" or "N"
53		482 - 484	Violation Statute 1	3	Violation Statute 1 as provided by the client	
54		485 - 499	Violation Code 1	15	Violation Code 1 as provided by the client	
55		500 - 502	Violation Statute 2	3	Violation Statute 2 as provided by the client	
56		503 - 517	Violation Code 2	15	Violation Code 2 as provided by the client	
57		518 - 520	Violation Statute 3	3	Violation Statute 3 as provided by the client	
58		521 - 535	Violation Code 3	15	Violation Code 3 as provided by the client	
59		536 - 538	Violation Statute 4	3	Violation Statute 4 as provided by the client	
60		539 - 553	Violation Code 4	15	Violation Code 4 as provided by the client	
61		554 - 556	Violation Statute 5	3	Violation Statute 5 as provided by the client	
62		557 - 571	Violation Code 5	15	Violation Code 5 as provided by the client	
63		572 - 601	Description	30	Use to provide additional information on the case or debtor.	
64		602 - 611	Record ID	10	Client generated unique ID used to identify a record	

**EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT**

COD PAYMENT INFORMATION FILE

Revision Date: 4.21.2009

SUMMARY RECORD

The summary record is the control record and contains summary information for the payment detail records.

Number	Offset	Name	Width	Notes	Values
1	1 - 1	Record Type	1	This is an indicator to identify the record type. Summary (1) or Detail (2).	1
2	2 - 4	Debt Type	3	"COD"	COD
3	5 - 6	County Code	2	Standard CA County Code – Enter '99' if not a CA County	
4	7 - 11	Client ID	5	FTB-generated ID used to uniquely identify each client from which the case originated.	
5	12 - 20	Total Records	9	Total number of detail records per client ID. Zero-filled (e.g., 100 = 000000100)	
6	21 - 34	Total Amount	14	Sum of all payments for this unique claim schedule number. In dollars and cents; sum of all payments (regular and overpayment) Zero-filled. (e.g., \$100,222.44 = 00000010022244).	
7	35 - 42	Claim Schedule Number	8	Unique number assigned to a payment batch.	
8	43 - 50	FTB Process Date	8	Date FTB closed the claim schedule.	
9	51 - 64	FTB Admin Fee	14	Total administration fee charged by FTB for this unique claim schedule number. (e.g., \$100,222.44 = 00000010022244).	
10	65 - 78	Amount Remit to Client	14	Total payment amount minus the FTB administration fee. Total Amount - FTB Admin Fee. (e.g., \$100,222.44 = 00000010022244)).	
11	79-127	Filler	48	Filler	

**EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT**

DETAIL RECORD

This is the primary portion of the file and contains individual payment-level information.

Number	Offset	Name	Width	Notes	Values
1	1 - 1	Record Type	1	This is an indicator to identify the record type. Summary (1) or Detail (2).	2
2	2 - 4	Debt Type	3	"COD"	COD
3	5 - 6	County Code	2	Standard CA County Code – Enter '99' if not a CA County	
4	7 - 11	Client ID	5	FTB-generated ID used to uniquely identify each client from which the case originated.	
5	12 - 16	Service Provider ID	5	FTB-generated ID used to uniquely identify a service provider.	
6	17 - 46	Client Case Number	30	Case number assigned by the client	
7	47 - 55	FTB Participant ID	9	Participant ID assigned by FTB	
8	56 - 64	SSN	9	SSN of Participant only if provided by the client	
9	65 - 81	Last Name	17	Debtor's last name as provided by the client	
10	82 - 92	First Name	11	Debtor's first name as provided by the client	
11	93 - 93	Middle Initial	1	Debtor's middle initial as provided by the client	
12	94 - 102	Payment Amount	9	Payment Amount (e.g., \$1,222.44 = 000122244)	
13	103 - 111	FTB Admin Fee	9	FTB Administration Fee charged for Payment Received for each case record (e.g., \$1,222.44 = 000122244)	
14	112 - 119	Received Date	8	Date payment was received MMDDYYYY	
15	120 - 127	Payment Type	8	Type of Payment:	
				Regular	Regular
				Overpayment	Overpay

**EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT**

COD FTB ACTION FILE

Revision Date: 2.3.2015

Number	Offset	Name	Width	Notes	Values
1	1 - 2	County Code	2	Standard CA County Code – Enter '99' if not a CA County	
2	3 - 7	Client ID	5	FTB-generated ID used to uniquely identify each client from which the case originated.	
3	8 - 12	Service Provider ID	5	FTB-generated ID used to uniquely identify a service provider.	
4	13 - 42	Client Case Number	30	Case number assigned by the client.	
5	43 - 52	County Participant ID	10	Participant ID assigned by the client	
6	53 - 61	SSN	9	SSN of Participant if provided by the client	
7	62 - 78	Last Name	17	Debtor's last name as provided by the client	
8	79 - 89	First Name	11	Debtor's first name as provided by the client	
9	90 - 90	Middle Initial	1	Debtor's middle initial as provided by the client	
10	91 - 92	Action Taken Code	2	Rejected Reason Codes	
				01 - Case record was rejected because duplicate of another case record.	01
				02 - Case record was rejected because of invalid record type.	02
				03 - Case record was rejected because of invalid debt type.	03
				04 - Case record was rejected because of invalid action type code.	04
				05 - Case record rejected because of invalid county code.	05
				07 - Case record rejected because of blank client case number.	07
				08 - Case record rejected because new case record balance is less than \$25.00 or Invalid.	08
				09 - Case record rejected because the case record does not contain at least one of the following fields: SSN, DL, or DOB	09
				11 - Case record rejected because Last Name is invalid.	11
				12 - Case record rejected because First Name is invalid.	12

**EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT**

Number	Offset	Name	Width	Notes	Values
				Rejected Reason Codes (cont'd)	
				13 - Case record rejected because case previously withdrawn or returned, and required modifications were not provided. Must provide updated or new debtor information not previously submitted.	13
				14 - Case record rejected because account balance is less than \$100.00.	14
				15 - Case record rejected because case not found. Review case information.	15
				16 - Case record rejected because the address is Invalid. Refer to U.S.P.S. web site: http://pe.usps.gov/text/pub28/welcome.htm for assistance in formatting and mailing standards.	16
				17 - Case record rejected because case submitted as revised, but contains no revisions.	17
				18 - Case record rejected because revised balance reason, balance adjustment amount, and/or balance adjustment date were not provided or invalid.	18
				20 - Case record rejected because new case record received for an existing case. Resubmit as revised.	20
				22 - Case record rejected because one or more required fields are blank.	22
				23 - Case record rejected because the person or debtor is involved in an active bankruptcy case.	23
				24 - Case record rejected due to confidential reason(s). (Permanently Uncollectable)	24
				25 - Case record rejected due to confidential > 18 months in effect. Higher priority debt liability status still in effect.	25
				26 - Case record rejected because case previously returned and cannot be automatically reactivated. Contact FTB liaison for assistance - only when new address or asset information is available.	26
				27 - Case record rejected because Service Provider ID is invalid.	27

EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT

Number	Offset	Name	Width	Notes	Values
				Return Reason Codes	
				60 - Return Case: Unable to locate debtor with no SSN	60
				61 - Return Case: Zero Balance	61
				62 - Return Case: Confidential > 18 months Higher debt liability still in effect.	62
				63 - Return Case: Unable to locate asset with provided SSN	63
				64 - Return Case: Debtor in Bankruptcy	64
				65 - Return Case: Confidential Reasons Debtors collection status is permanently uncollectable.	65
				66 - Return Case: Uncollectable based on information on provided data	66
				Informational Update Codes	
				80 - Confidential Case accepted but debtor has a higher debt liability.	80
				81 - Demand for Payment Notice	81
				82 - Earnings Withholding Order	82
				83 - Order to Withhold	83
				84 - Continuous Order to Withhold	84
				85 - Installment Agreement notice	85
				86 - Case record withdrawn by Client.	86
				87 - Case record withdrawn by FTB	87

EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT

Number	Offset	Name	Width	Notes	Values
11	93 - 100	Action Date	8	Date the action was taken MMDDYYYY	
12	101 - 111	FTB Billing Number	11	FTB's unique number used to identify the specific notice. Will be populated only with the following codes: 81, 82, 83, 84, 85	
13	112 - 121	Record ID	10	Client generated unique ID used to identify a record	
14	122 - 732	Rejected Record Content	611	Data contained in the rejected record	

**EXHIBIT E
COURT ORDERED DEBT RECORD LAYOUT**

COD CLIENT RECONCILIATION REPORT - CSV FILE LAYOUT

Revision Date: 3.26.2009

Summary:

The Client Reconciliation Report is a comma-separated values CSV file. Each line in the CSV file corresponds to a row in the report. Within each line, the fields are separated by commas. Each field belongs to one column in the report. The table below describes the data contained within each field.

Field Number in Line	Column Name in Report	Column Description
1	Client Case Number	The case number provided by the client when the client submitted the case to COD.
2	Case Status	The current COD case status associated with the Client Case Number. Valid statuses = ACTIVE, WITHDRAWN, or RETURNED
3	Case Balance	The current COD balance for the case at the time of this report, in dollars and cents (e.g., 430.62).
4	COD Account Number	COD's internal participant Account Number associated with Client's Case Number. Two letters followed by seven numbers (e.g., CE1234567).
5	COD Account Status	The current COD account status. Valid statuses = OPEN or CLOSED
6	Client ID Number	The COD Client ID.
7	Date	The date this reconciliation report was created - MM/DD/YYYY (e.g., 01/13/2009).