

**TRADING PARTNER AGREEMENT
FOR CDTFA MOTOR FUELS ELECTRONIC FILING PROGRAM**

This agreement is entered into by and between the State of California, California Department of Tax and Fee Administration (CDTFA), and hereinafter "Taxpayer."

INFORMATION PROVIDER NAME	DBA (if used in this state)
MAILING ADDRESS (city, state, zip code)	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

The CDTFA and Taxpayer wish to provide a means by which Taxpayer is able to file tax forms by electronically transmitting data, in lieu of submitting conventional, paper-based documents, and to assure that such tax forms are legally valid and enforceable.

This agreement covers the following tax forms and file formats:

(Check all applicable tax forms and intended file formats, and enter the corresponding CDTFA account numbers below.)

TAX FORM	FILE FORMATS*		
	EDI 4030	FLT File	PDF
<input type="checkbox"/> Supplier of Diesel Fuel or Supplier of Motor Vehicle Fuel (DD & PS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Diesel Fuel Exempt Bus Operator (DB)		<input type="checkbox"/>	
<input type="checkbox"/> Terminal Operator (PO)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Petroleum Carrier (PC)**	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Diesel Fuel Claim for Nontaxable Uses (DU)		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Diesel Fuel Ultimate Vendor (DV)		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Diesel Fuel Claim for Nontaxable Sales and Exports (DZ)		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Aircraft Jet Fuel Dealer (MJ)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Select only one file format for each tax form selected to be filed electronically.
**Formerly "Vessel/Pipeline Operator"

CDTFA Fuel Tax Account Numbers

___ MT ___ - ___	___ MT ___ - ___
___ MT ___ - ___	___ MT ___ - ___

(Attach a schedule if additional lines are needed. Terminal Operators: refer to item 13 on page [S1B] for additional requirements.)

Two-Party Exchange Participants

- Check this box if Taxpayer intends to participate in two-party exchange transactions. By checking this box, Taxpayer indicates that it is aware of all two-party exchange requirements as described in Regulations 1123 and 1125 of the Motor Vehicle Fuel Tax Law or Regulations 1420 and 1423 of the Diesel Fuel Tax Law.

To facilitate valid and enforceable electronic filing of tax forms, the CDTFA and Taxpayer agree to the following, as applicable:

- Effective Date, Terms, and Amendments:** This agreement shall become effective on the date it is acknowledged by the CDTFA, as evidenced by the CDTFA's email confirming receipt of a properly completed agreement, and shall continue in effect until terminated by the CDTFA. The CDTFA may terminate this agreement by giving thirty (30) days written notice to Taxpayer. This agreement may also be terminated as a result of revocation or cancellation of Taxpayer's Motor Vehicle Fuel Tax or Diesel Fuel Tax license, issued by the CDTFA, if Taxpayer fails to comply with the applicable California state law reporting and payment requirements, the provisions of the *Motor Fuels Online Filing Program* can be found at www.cdtfa.ca.gov, or this agreement. It may also be terminated if Taxpayer no longer conducts business in the State of California. This agreement may be revised at any time by executing a written addendum signed by both Taxpayer and the CDTFA.
- Certification Testing:** Submission of this agreement to the CDTFA indicates Taxpayer's willingness to begin electronic filing in a timely manner. The CDTFA expects that Taxpayer will begin certification testing within thirty (30) days of receipt of its authorization code, user ID, and passwords and will exercise due diligence in order to complete certification testing as swiftly as possible. In no event should certification testing exceed 120 days unless an extension is granted by the CDTFA. Upon request from the CDTFA, Taxpayer will provide a timeline for its test process or an update to a timeline already provided. If certification testing is not completed in a timely manner, it may result in suspension of Taxpayer from the Motor Fuels Online Filing Program.

3. **Standards:** Taxpayer will electronically transmit returns, reports, and claim forms (filings) to the CDTFA according to the CDTFA's standards and instructions as outlined in the *Online Filing Guide*. The CDTFA may revise or update these standards and/or *eFiling Guide* as necessary. The CDTFA will advise Taxpayer of any changes to the standards and instructions in advance of the due dates to allow a reasonable time for compliance with any new filing requirements.
4. **Signature:** Neither party shall contest the validity or enforceability of the tax filings communicated in electronic form according to this agreement on grounds related to the absence of paper-based writings, signings or originals. To the extent that a tax filing communicated in electronic form under this agreement contains the required information and is in a form that can be read by the CDTFA, it shall be considered to be "in writing" and "written" to the same extent as if in paper, to be "signed," and to be an "original." The authorization code and security code transmitted with each file received by the CDTFA shall represent the signature of Taxpayer or an authorized agent who affixed his or her signature to this agreement in item 19, and, with respect to each electronic filing transmitted with the identification code and password, shall have the same effect as if Taxpayer actually signed the electronic file.
5. **Receipt of Transmissions:** A filing shall be deemed to have been filed with the CDTFA when the filing, in the stipulated format, is accessible to the CDTFA and meets the requirements of the CDTFA. If Taxpayer attempts to file a tax form and is unable to do so because the Receipt Computer is not available to receive a filing, Taxpayer should immediately contact the CDTFA when such an access problem is identified. Please refer to the *Online Filing Guide* for additional information concerning the transmission of filings and the procedures for contacting the CDTFA.
6. **Acknowledgment of Receipt of Transmissions:** The CDTFA will issue an acknowledgment upon receiving a successfully transmitted filing from Taxpayer. The acknowledgment will communicate only that the CDTFA has received the filing. An acknowledgment does not imply any findings by the CDTFA as to the readability of the filing. A transmission received by the CDTFA that is not in the stipulated format will not be considered to be a valid filing, even if an acknowledgment of receipt was sent.
7. **Garbled Transmissions:** If any transmission is received in an unintelligible or garbled form, such that the CDTFA cannot identify Taxpayer, no acknowledgment will be transmitted. The absence of the acknowledgment shall be treated as notice to Taxpayer that the CDTFA did not receive the filing.
8. **Record Retention:** Taxpayer will maintain records of transactions submitted as electronic filings for a period of not less than four (4) years from the due date of the filing, unless the CDTFA authorizes in writing their destruction within a lesser period.
9. **Admissibility of Filings as Evidence:** A certified copy of any filing transmitted under this agreement may be introduced in paper form as evidence in any judicial proceeding by either party to the same extent and under the same conditions as any other business record. Neither party shall contest the admissibility into evidence of any filing on the basis that it was not originated or maintained in paper form.
10. **Payments:** Taxpayer filing electronically under this agreement will make payment of taxes due by using one of the electronic payment methods offered by the CDTFA. Taxpayer will follow the procedures for the payment method used as set forth by the CDTFA on the CDTFA's *Online Services* webpage at www.cdtfa.ca.gov/services/.
11. **Limited Disclosure of Confidential Tax Information:** Taxpayer authorizes the CDTFA to release, as necessary, certain otherwise confidential transaction information regarding invoice numbers, bills of lading, locations, dates, method of delivery, and volumes of a reportable product to any person identified in an electronic filing as being involved in a reported transaction, for the sole purpose of verifying the accuracy of the transaction as reported in the electronic filing.
12. **Governing Law:** This agreement shall be governed by and interpreted in accordance with the laws of the State of California.
13. **Terminal Operators:** Taxpayer shall submit a schedule identifying the name, location, IRS-assigned Terminal Control Number (TCN), and CDTFA account number for each terminal covered by this agreement.
14. **System Operations and Security Procedures:** Taxpayer, at its own expense, shall provide and maintain the equipment, software, services, and testing necessary for Taxpayer to transmit electronic filings. The CDTFA, at its own expense, shall provide and maintain the equipment, software, services, and testing necessary for the CDTFA to receive electronic filings. Both the CDTFA and Taxpayer shall establish reasonable security procedures and use best efforts to ensure that all transmissions are authorized and to protect business records and data from improper access.

Taxpayer is required to transmit security information (authorization code and security code) along with its filing(s). The CDTFA will provide an authorization code to Taxpayer. Taxpayer will provide the CDTFA with the security code that will be used by Taxpayer. The security code and authorization code will be used to identify Taxpayer. Taxpayer is required to use this security code and authorization code for each filing. This security code will remain in effect until the CDTFA is notified in writing that Taxpayer has selected a new security code. Taxpayer will be required to use the current security code until Taxpayer receives written notice from the CDTFA that the change of security code was received and implemented. Neither party shall disclose to any unauthorized persons the security code or authorization code of the other party.

Taxpayer's security code must be ten (10) alphanumeric characters (any combination of 10 letters and numbers) in length with no special characters or spaces. Please enter the security code in the spaces provided below. Use upper case for letters.

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(Designate the number zero as "Ø", to distinguish it from the letter "O".)

15. Contacts: For the purposes of this agreement, the CDTFA's contact for the Motor Fuels Online Filing Program will be the Appeals and Data Analysis Branch of the Special Tax and Fee Division.

Following are the names, telephone and FAX numbers, and email addresses of Taxpayer's contacts for technical information or questions on transmissions under this program, and for questions regarding the tax information being submitted. Each contact will be provided a user ID and security code for online access to the CDTFA Motor Fuels Online Filing System.

TAXPAYER'S ONLINE FILING TECHNICAL CONTACT PERSON:

NAME		
TELEPHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
()	()	

TAXPAYER'S EXCISE TAX INFORMATION CONTACT PERSON:

NAME		
TELEPHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
()	()	

Note: Taxpayers wishing to identify additional contact persons should attach a list containing the information requested above for each additional contact person.

16. Electronic Return Originator (ERO) Information: The following information is provided to appoint a third-party ERO, if any, to electronically file Taxpayer's tax forms and receive all electronically generated messages and acknowledgments concerning the status of the electronic filing:

ERO NAME		
MAILING ADDRESS (city, state, zip code)		

17. Changes in the Information Contained in this Agreement: Taxpayer must notify the CDTFA in writing of any changes in the information contained in this agreement within thirty (30) days of the change occurring. A change of the Authorized Signer shown in item 19 requires that a new Trading Partner Agreement be submitted.

18. Certification of Authorized Signer: Under penalty of perjury, I declare that I have examined this agreement and any accompanying information, and, to the best of my knowledge and belief, it is true, correct, and complete. Taxpayer will comply with all the provisions of the *Online Filing Guide* and related publications, including fraud prevention and detection guidelines, for all years that Taxpayer participates in the Motor Fuels Online Filing Program. I understand that noncompliance may result in Taxpayer no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of Taxpayer.

19. Authorized Signatures:

A. Taxpayer

NAME OF TAXPAYER		
NAME OF TAXPAYER'S AUTHORIZED REPRESENTATIVE AND TITLE (please print)		
SIGNATURE OF TAXPAYERS'S AUTHORIZED REPRESENTATIVE (if the authorized representative is not an owner, officer, or employee of the taxpayer, attach a Power of Attorney)		
DATE SIGNED		
MAILING ADDRESS (city, state, zip code)		
TELEPHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
()	()	

INSTRUCTIONS FOR COMPLETING THE TRADING PARTNER AGREEMENT

General

Each Taxpayer must complete a Trading Partner Agreement (TPA) in order to electronically file tax forms with the CDTFA. Applicants must agree to follow all requirements and specifications in the *Online Filing Guide*.

Purpose

The purpose of the TPA is to:

- Identify the Information Provider;
- Identify the tax forms to be filed electronically;
- Identify the electronic filing formats to be used for each tax form to be filed electronically;
- Identify the accounts to be filed electronically;
- Outline the terms and standards for electronic filing; and
- Identify the authorized signer for the electronic filing.

In addition, completion of the TPA is the process used to convey the necessary information to facilitate electronic exchange of information. It will ensure the accuracy of the entity information by comparing the e-filing entity data with the information in the CDTFA's databases. Once accepted into the Motor Fuels Online Filing Program, the acceptance is valid until terminated by the CDTFA.

Definitions

Online Filing Guide: A term that refers to the information and requirements on the CDTFA *Motor Fuels Online Filing (efiling) Program* web page.

Electronic Return Originator (ERO): A third-party service provider that receives data from its clients, reformats the data, if necessary, according to the online filing requirements defined by the CDTFA and transmits the returns to the CDTFA. The ERO should provide the service of forwarding all acknowledgments to the Information Provider. An ERO does not have signature authority.

Information Provider: CDTFA licensees, registrants, and claimants who are required to submit information to the CDTFA, referred to in this document as "Taxpayer."

Terminal Control Number (TCN): The registration number assigned by the IRS to each approved terminal and published in the Federal Register; available on the IRS website www.irs.gov/excise. The CDTFA may issue a "California TCN" for reporting purposes if a facility meets CDTFA requirements for a terminal but is not registered as a terminal with IRS.

Instructions for Completing the Agreement

1. Page 1: Enter the legal name, DBA, mailing address and Federal Employer Identification Number (FEIN) of the Information Provider completing this agreement.
2. Page 1: Check the appropriate boxes to identify each tax form and file format to be submitted in electronic format and enter the CDTFA-assigned account number of each license or registration for which online filing is being requested.
3. Page 1: Check the box to identify that Taxpayer will participate in two-party exchange transaction reporting if appropriate.
4. Section 14: Enter the 10-digit alphanumeric security code that Taxpayer selected as its portion of the electronic signature.
5. Section 15: Enter the name, telephone and FAX numbers, and email address of Taxpayer's contact persons for questions regarding electronic filings and excise tax issues.
6. Section 16: If Taxpayer intends to contract with an ERO to process and transmit filings on its behalf, enter the name and mailing address of the ERO. Files submitted on Taxpayer's behalf by an ERO will not be accepted unless Taxpayer has notified the CDTFA, by means of completing this section of the agreement, that it is issuing an ERO. Taxpayers who will directly submit their filings to the CDTFA without the services of a third-party service provider do not need to complete this section.
7. Section 19: Enter the legal name of Taxpayer that is entering into this agreement, the name and title of the person signing this agreement on behalf of Taxpayer, the signature of the authorized representative, the mailing address of the authorized representative if different from Taxpayer's address, the telephone number and email address of the representative, and the date signed. If the representative signing this document is not an owner, officer, or authorized employee of Taxpayer entering into this agreement, please attach a Power of Attorney granting the representative the ability to enter into this agreement on Taxpayer's behalf.
8. Mail the completed agreement to:

California Department of Tax and Fee Administration
 Appeals and Data Analysis Branch
 PO Box 942879
 Sacramento, CA 94279-0030

For security purposes, please place the completed Trading Partner Agreement in a sealed inner envelope marked "Confidential—Trading Partner Agreement Enclosed" and "To Be Opened by Appeals and Data Analysis Branch Only."

Contacts

Questions regarding this form may be directed to the Appeals and Data Analysis Branch at 1-916-323-6464.