

```
255 function updatePhotoDescription() {  
256   if (descriptions.length > (page * 9) + (currentImage sublength) - 1) {  
257     document.getElementById(bigImageDesc).innerHTML = descriptions[page * 9 + (currentImage sublength) - 1];  
258   }  
259 }  
260
```

# DIRECT TRANSMITTER'S GUIDE



**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

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# PREFACE

This guide is designed to provide the rules, procedures, and technical requirements for the electronic filing of returns by Direct Transmitters using Simple Object Access Protocol (SOAP), which relies heavily on Extensible Markup Language (XML) as its message format. You must have an understanding of all business requirements and rules established by the California Department of Tax and Fee Administration (CDTFA). For successful participation in the Direct Transmit Program, all provisions presented in this guide must be followed explicitly.

The information contained in this guide may change. If you are a participant in the Direct Transmit Program, CDTFA will notify you when updated versions of this guide are available for download from CDTFA's website at [www.cdtfa.ca.gov/services/direct-transmit.htm](http://www.cdtfa.ca.gov/services/direct-transmit.htm).

If you have any questions regarding the Direct Transmit Program, please contact the eServices Coordinator between 8:00 a.m. and 5:00 p.m. (Pacific time), Monday through Friday except state holidays at:

Phone: 1-916-309-5399

Fax: 1-916-322-4530

Email: [CDTFA eDirect@cdtfa.ca.gov](mailto:CDTFA eDirect@cdtfa.ca.gov)

You may submit written correspondence to the eServices Coordinator at the following address:

California Department of Tax and Fee Administration  
eServices Coordinator, MIC:40  
PO Box 942879  
Sacramento, CA 94279-0040

If you have any questions, you may contact our Customer Service Center at 1-800-400-7115 (CRS:711), Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

## 1. Introduction to the Direct Transmit Program

CDTFA implemented the online filing system to provide taxpayers the opportunity to use Internet technology to submit return data electronically. Eligible accounts can file and pay their tax and fee returns for free using this online filing system.

In order to provide additional flexibility to taxpayers, CDTFA extended its Online Services to provide electronic filing of return data using Simple Object Access Protocol (SOAP), which relies heavily on Extensible Markup Language (XML) as its message format. Using this technology, CDTFA provides certified Direct Transmitters the ability to upload data electronically using a variety of taxpayer-operated software or web applications without requiring data to be entered manually in the online filing system. This process is beneficial for participants who file returns for multiple accounts, file complex returns in a given reporting period, and/or file on behalf of multiple taxpayers.

### 1.1 Direct Transmitter Defined

A Direct Transmitter transmits tax return data and payments directly to CDTFA using XML technology and generally is one of the following:

- A Tax Professional (for example, an Accountant, CPA, Bookkeeper, etc.) transmitting return data on behalf of clients.
- A Software Developer providing software that allows clients to transmit return data directly to CDTFA.
- A taxpayer transmitting return data on their own behalf.
- An Electronic Return Originator (ERO) transmitting return data on behalf of clients through a web-based interface.

### 1.2 Advantages

The Direct Transmit Program offers many advantages. You can transmit data from anywhere you can connect to the Internet.

- No paper returns need to be filed after the initial application and testing; and no signature documents need to be completed and mailed.
- You do not have to enter return data manually into the online filing system, which saves time.
- This eliminates trips to the post office and postage expenses.
- Your returns are processed faster.
- Electronic security ensures confidentiality of data.
- You receive automatic confirmation of filing.

### **1.3 Availability**

Direct Transmitters may transmit return data from any location directly to CDTFA except when the online filing system is down. The online filing system is available at all times except during routine system maintenance.

### **1.4 Restrictions**

Direct Transmitters may only transmit return data for returns they are certified to file. While Direct Transmit is available for most sales and use tax returns, it is not currently available for other tax and fee programs administered by CDTFA.

### **1.5 Knowledge of XML**

The Direct Transmit Program uses XML technology to transmit return data to and from CDTFA. XML provides a basic syntax that CDTFA uses to share information between different kinds of computers, applications, and organizations without needing to pass through many layers of conversion.

Participants must have a working knowledge of XML and XML Schemas. CDTFA is unable to provide technical assistance in the development or maintenance of software or web applications owned or operated by applicants and participants in the Direct Transmit Program.

## 2. Becoming a Direct Transmitter

Any organization or individual interested in becoming a Direct Transmitter must submit an application to CDTFA. Applications are reviewed and approved on a continuous enrollment basis. All applicants must comply with the requirements and specifications set forth in this guide to be certified as a Direct Transmitter. Additionally, system testing must be passed by all applicants to ensure return and payment data can be successfully transmitted in the required format before actual returns and prepayments are transmitted.

### 2.1 Application

The application for the Direct Transmit Program is available on CDTFA's website at [www.cdtfa.ca.gov/formspubs/cdtfa400xml.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa400xml.pdf) or can be requested by email at [CDTFA eDirect@cdtfa.ca.gov](mailto:CDTFA eDirect@cdtfa.ca.gov).

The completed application may be submitted via fax to 1-916-322-4530, emailed to [CDTFA eDirect@cdtfa.ca.gov](mailto:CDTFA eDirect@cdtfa.ca.gov), or mailed to:

California Department of Tax and Fee Administration  
eServices Coordinator, MIC:40  
PO Box 942879  
Sacramento, CA 94279-0040

An email response with approval confirmation will be sent within 30 days from the day CDTFA receives the application. If the response is not received after 30 days, please contact the eServices Coordinator by email.

### 2.2 Levels of Certification

Not all Direct Transmitters will transmit returns for all return types established by CDTFA. Therefore, CDTFA has established levels of certification a Direct Transmitter can obtain. A Direct Transmitter will be certified depending on the desired forms and should transmit return data for that base form and schedule. Each form type has specific test scenarios that must be completed for certification purposes. If a certified Direct Transmitter wants to be certified for additional forms, additional system testing must be completed. All test scenarios are available at [www.cdtfa.ca.gov/services/direct-transmit.htm](http://www.cdtfa.ca.gov/services/direct-transmit.htm) and levels of certification include the following:

**Level 1:** Level 1 Direct Transmitter must successfully complete the test scenario(s) applicable for their taxable activity type(s) and reporting basis. Certification for this level will allow the Direct Transmitter to transmit returns for their account(s). If the return requirements change significantly (for example, schedules are added or a new taxable activity type is either added or changed), the Direct Transmitter must successfully complete system testing to include the new requirements to continue participation in the Direct Transmit Program.

**Level 2:** A Level 2 Direct Transmitter is certified to transmit the return (CDTFA-401-EZ, CDTFA-401-A2) data on behalf of clients. The data format for both returns is the same and includes a Schedule A, which reports District Taxes, and a Schedule Q, which reports Standard Deductions, Current Period Tax Recoveries, and Prior Period Tax Recoveries. Partial Exemptions and Prepayments may also be filed with these returns. Credits for tax paid to other state(s) can be claimed using Schedule P and Common Carrier Partial Exemption can be claimed on Schedule X. Level 2 Direct Transmitters must successfully complete Test Scenarios 1 through 12 during system testing.

**Level 3:** A Level 3 Direct Transmitter is certified to transmit EZ returns (CDTFA-401-EZ, CDTFA-401-A2, and CDTFA-401-E). The data formats for all returns are similar and includes a Schedule A, which reports District Taxes, and a Schedule Q, which reports Standard Deductions, Current Period Tax Recoveries, and Prior Period Tax Recoveries. Partial Exemptions and Prepayments may also be filed with these returns.

Credits for tax paid to other state(s) can be claimed using Schedule P and Common Carrier Partial Exemption can be claimed on Schedule X. Level 3 Direct Transmitters must successfully complete Test Scenarios 1 through 14 during system testing.

**Level 4:** A Level 4 Direct Transmitter is certified to transmit EZ returns (CDTFA-401-EZ, CDTFA-401-A2, CDTFA-401-E, and CDTFA-401-GS). The data formats for all returns are similar and includes a Schedule A, which reports District Taxes, and a Schedule Q, which reports Standard Deductions, Current Period Tax Recoveries, and Prior Period Tax Recoveries. Partial Exemptions and Prepayments may also be filed with these returns. Credits for tax paid to other state(s) can be claimed using Schedule P and Common Carrier Partial Exemption can be claimed on Schedule X. CDTFA-401-GS, *State, Local, and District Sales and Use Tax Return (MVF Gas Sellers)* requires Schedule G. Level 4 Direct Transmitters must successfully complete Test Scenarios 1 through 15 during system testing.

**Level DB:** A Level DB (Fuel Distributor/Broker) Direct Transmitter is certified to transmit CDTFA-401-DB, *Prepayment of Sales Tax on Fuel Sales*, and Schedule 531-AB, *Prepayment of Sales Tax to Suppliers and Wholesalers on Fuel Purchasers-Schedulers*. Level DB Direct Transmitters must successfully complete Test Scenario 16 during system testing.

### 2.3 Approval and System Development

Once the application is approved, an email response will be sent to the applicant along with information required to begin the testing process. Applicants must update their software and/or web applications with the XML Schemas defined by CDTFA. An XML Schema defines the building blocks for an XML document (return data) at a high level. It provides the definitions of the structure, content, and semantics of XML documents that are shared between a Direct Transmitter and CDTFA. Updated XML Schemas may be obtained from CDTFA's website at [www.cdtfa.ca.gov/services/direct-transmit.htm](http://www.cdtfa.ca.gov/services/direct-transmit.htm). These schemas describe the structure of an XML document and are required for transmitting returns as a Direct Transmitter.

## 2.4 Certification of Return Types

Not all Direct Transmitters will transmit returns for all return types established by CDTFA. Therefore, CDTFA has established certification for each return type that can be filed through the Direct Transmitter program. A Direct Transmitter will be certified depending on the desired return type and should transmit return data for that return type only. Each return type allows for all of the associated schedules to be filed and has specific test scenarios that must be completed for certification purposes. If a certified Direct Transmitter wants to be certified for another return type, additional system testing must be completed.

## 2.5 Development and System Testing

After the applicant's software and/or website is ready for testing, the applicant must email the eServices Coordinator requesting a test URL, user ID, and password. Development testing is performed by the Direct Transmitter to determine whether a return or prepayment can be transmitted to CDTFA successfully without any errors. Errors must be corrected during this phase of development. The goal for this phase of testing is to ensure the Direct Transmitter's software and/or website properly transmits returns associated with the level of certification desired. Test scenarios created by the Direct Transmitter should be transmitted during this phase, which is the longest phase of testing.

Once returns have been transmitted successfully by a Direct Transmitter (no error codes received and confirmation numbers are returned by CDTFA), system testing needs to be performed. The Direct Transmitter must inform the eServices Coordinator via email that system testing is desired. The eServices Coordinator will reply with a test account number for the first test scenario. System testing uses predetermined test scenarios (returns and prepayments) created by CDTFA which validate the Direct Transmitter's ability to transmit and receive data in the specified format to and from CDTFA. Test scenarios may be obtained from CDTFA's website and will be completed consecutively after the first scenario has been completed successfully. All applicants are required to complete system testing with CDTFA before actual returns may be transmitted. System testing is necessary to ensure the following:

- CDTFA's online filing specifications are met,
- The Direct Transmitter is able to retrieve information from CDTFA, and
- There are no validation errors in the test scenarios.

## 2.6 Certification

Once system testing is successful, CDTFA will certify the applicant's participation in the Direct Transmit Program. A permanent user ID and password established by CDTFA will be emailed to the participant allowing the participant to begin transmitting returns and prepayments for actual processing.

Additionally, a permanent URL will be provided, which must be used for actual processing. Return data transmitted to the test URL is not considered to be filed with CDTFA.

## 3. Certified Direct Transmitter

A certified Direct Transmitter has many responsibilities to its clients. This chapter focuses on general topics affecting Direct Transmitters participating in the Direct Transmit Program.

### 3.1 Future Updates

Updates to the online filing system and Direct Transmit Program occur periodically and may require updates to the software and/or website used by the Direct Transmitter. Updates may include, but are not limited to, the following:

- Changes in the law,
- Changes in the XML Schemas,
- Changes in the tax rate(s),
- New additional schedules,
- New tax programs added to the online filing system, or
- Changes in online filing rules and requirements.

The eServices Coordinator will email updates to all participants in the Direct Transmit Program. It is the responsibility of the Direct Transmitter to ensure software and/or websites are updated accordingly.

CDTFA will conduct system testing for changes in the XML Schemas and District Tax Rate changes. When changes require testing, CDTFA will contact all Direct Transmitters to inform them of the changes and test window for conducting testing. Test windows will open on the effective date of the change requiring testing and the testing must be concluded by the first day of the month returns containing the changes are due. During the test window, Direct Transmitters must successfully transmit test scenarios for the desired level of certification in order to continue participation in the Direct Transmit Program. If a Direct Transmitter has not successfully transmitted test scenarios at least 15 days prior to the due date of the returns containing these changes, they will be decertified from the program until test scenarios are successfully completed.

## 3.2 Decertification

A Direct Transmitter may be decertified from the program for many reasons. Once a Direct Transmitter is decertified from the program, CDTFA will determine if the Direct Transmitter qualifies for recertification. Return data transmitted by a decertified Direct Transmitter will not be accepted by CDTFA. CDTFA reserves the right to decertify a Direct Transmitter for any of the following reasons:

- Failure to adhere to the requirements indicated in this guide,
- Consistent transmission of returns with errors,
- False information was provided on the application,
- Unethical practices made by a Direct Transmitter in preparing the return,
- Conduct having an adverse effect on CDTFA,
- Numerous complaints received by CDTFA about the conduct of an ERO,
- Transmission of return data for a level not certified for,
- Misuse of taxpayer information for purposes other than preparing or transmitting tax/fee return data, or
- Misrepresentation of the Direct Transmitter's role.

## 3.3 Recertification

Once a Direct Transmitter is certified to participate in the program, recertification is generally not required unless changes to the XML Schemas happen. There are additional situations that may require recertification, at which time the Direct Transmitter must submit another application to continue to participate in the program. Recertification is required for the following reasons:

- A change in the business ownership has occurred for the Direct Transmitter,
- The website address has changed for an ERO, or
- A Direct Transmitter has been decertified from the program. Recertification is available depending on the reason(s) for decertification.

## 3.4 Additional Direct Transmit Services

A Direct Transmitter is certified to participate in the program based on the original application. If a Direct Transmitter wants to extend its services and provide additional options for clients, another application may be required. If a Direct Transmitter begins providing software or extends services to a web-based interface, a separate application must be submitted.

### **3.5 Disclosure of Taxpayer Information**

The Direct Transmitter shall not disclose or use any taxpayer-specific information for any purpose other than the preparation of tax return data. Additionally, the Direct Transmitter shall not utilize taxpayer information for marketing purposes or any other reasons aside from transmitting return data and payments on behalf of clients.

### **3.6 Misrepresentation by Direct Transmitter**

CDTFA certifies a Direct Transmitter has the ability to transmit tax return data correctly at the time of testing based upon the desired level of certification. CDTFA does not certify the quality or provide validity to a Direct Transmitter's product or service and does not support any one Direct Transmitter.

Any errors made after the date of certification are not the responsibility of CDTFA and should not be portrayed to clients as such. Additionally, a Direct Transmitter must not provide advice to taxpayers on behalf of CDTFA. Misrepresentation of CDTFA and the Direct Transmitter's roles are prohibited.

### **3.7 Cancellation of Returns and Payments**

Returns and payments may be canceled by a Direct Transmitter while they are in pending status. Pending transmittals are not processed by CDTFA. Direct Transmitters must contact our Customer Service Center at 1-800-400-7115 (CRS:711) immediately to cancel returns and payments still in pending status. If the transmittal is canceled, the Direct Transmitter may resubmit the return or payment information.

If the return or payment cannot be canceled, (for example, the return was processed by CDTFA), an amended return or a claim for refund must be mailed to the following addresses:

Claim for Refund:

Audit Determination and Refund Section, MIC:39  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0039

Amended Sales and Use Tax Return(s):

Return Analysis Unit, MIC:35  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0035

## 4. System Availability

Return data and payments submitted by Direct Transmit must be received by CDTFA in the required format and by the associated due dates in order to be considered timely. While CDTFA strives to ensure the online filing system is available at all times, there are situations which may occur and interfere with the transmittal. It is the responsibility of the Direct Transmitter or the taxpayer to file returns and payments to CDTFA by the required due dates. A complete listing of due dates is provided on CDTFA's website.

If the system is unavailable or transmittals are rejected, the taxpayer is still responsible for filing their return by the required due dates and times. Direct Transmitters should be aware that CDTFA's online filing system is available at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) to accept returns and payments.

The following situations may occur, which may affect the timely filing of returns and payments:

### 4.1 Scheduled Maintenance

The system may become unavailable while CDTFA performs routine maintenance on the online filing system. Prior to this time, Direct Transmitters will be notified of the time frame of the expected system outage.

### 4.2 Rejected Transmittals

Once CDTFA receives a return or prepayment, a confirmation of filing or an error code/ message will be sent to the Direct Transmitter immediately.

A confirmation number must be received by the Direct Transmitter on or before the due date and time in order for the return or prepayment to be considered timely. A confirmation number will not be returned for rejected transmittals. See section 8.7 - Error Codes and Messages for a listing of error codes and messages. If a Direct Transmitter does not receive a confirmation number, the return and prepayment data must be retransmitted. A return or prepayment may be rejected in the case of system errors or if required information was omitted or not in the required format.

### 4.3 System Problems and Unscheduled Emergency Maintenance

System problems and unscheduled emergency maintenance will impact availability to the online filing system. Known problems are indicated on CDTFA's website at [www.cdtfa.ca.gov/services/eft.htm](http://www.cdtfa.ca.gov/services/eft.htm). Direct Transmitters should verify if any information was posted on CDTFA's [website](#) before contacting the eServices Coordinator. If messages have not been posted, Direct Transmitters may contact the eServices Coordinator by telephone or email to inform CDTFA about any system errors encountered. CDTFA strives to ensure that all known system problems are corrected in an efficient manner.

## 5. Payments

Payment options for the Direct Transmit Program include Automated Clearing House (ACH) Debit, ACH Credit, and credit card. All payments must be made electronically by the required due dates and times in order to be considered timely.

### 5.1 Electronic Funds Transfer (EFT) Payments

Taxpayers who are required to make payment by EFT (ACH Debit or ACH Credit) may pay by ACH Debit for returns filed by Direct Transmit. General information regarding the EFT program may be found at [www.cdtfa.ca.gov/services/eft.htm](http://www.cdtfa.ca.gov/services/eft.htm).

#### 5.1.1 ACH Debit

ACH Debit payments may be made in the transmittal with the return data and must include all information indicated in Sections 5.3 and 5.4. For accounts required to pay by EFT, payments initiated by ACH Debit on the tax or fee due date must be made by 3:00 p.m. (Pacific time).

Funds must be settled in CDTFA's bank account the next banking day in order for the payment to be timely. ACH Debit payments may also be made outside of the transmittal with the state's data collector at [www.govone.com/PAYCAL/CDTFA/Account/Logon](http://www.govone.com/PAYCAL/CDTFA/Account/Logon) or by telephone at 1-800-554-7500.

#### 5.1.2 ACH Credit

Payments made by ACH Credit are electronic transactions initiated by the taxpayer through their financial institution. This type of transaction debits the taxpayer's bank account and credits CDTFA's bank account. This transaction is made separately from the transmittal.

*Please note:* Payments initiated by ACH Credit must settle into CDTFA's bank account by the first banking day following the tax or fee due date in order to be considered timely.

### 5.2 Non-EFT Payments

Taxpayers who are not required to make payments by EFT, may make their payment electronically by eCheck or by credit card for returns or prepayments filed using Direct Transmit.

#### 5.2.1 ACH Debit

The only payment method allowed in the transmittal is by ACH Debit. The banking information indicated in section 5.3 should be provided in the transmittal as well as the warehouse date as described in section 5.4.

*Please note:* Payments initiated by ACH Debit on the due date must be completed by 12:00 a.m. (midnight), Pacific time, in order to be considered timely. ACH Debit payments may also be made outside of the transmittal with the state's data collector at First Data or by telephone at 1-800-554-7500.

### 5.2.2 Credit Card

Payments made by credit card are done separately from the transmittal. Credit card payments are made using the Internet or by telephone to a third-party vendor, ACI Payments, Inc. A service fee of 2.3 percent of the payment amount is charged by ACI Payments, Inc. This service fee is retained by the vendor and is not revenue to CDTFA. The minimum fee is \$1.00. Payments may be made over the Internet by visiting [www.acipayonline.com](http://www.acipayonline.com) or by telephone at 1-855-292-8931.

*Please note:* Payments initiated by credit card on the due date must be completed by 12:00 a.m. (midnight), Pacific time, in order to be considered timely.

*Please note:* A Direct Transmitter can offer the credit card payment option directly to clients by contacting ACI Payments, Inc., for instructions on how to update software and/or web applications.

### 5.3 Banking Information

The following banking information should be provided by the Direct Transmitter in the transmittal when an ACH Debit payment is made:

- Bank Account Number (not to exceed 17-digits)
- Routing Transit Number (requires 9-digits)

**ABC BUSINESS**  
1234 Park Avenue  
Anytown, CA

PAY TO THE ORDER OF \_\_\_\_\_ \$ XXX.XX DOLLARS

**Anywhere Bank**  
U.S.A.  
MEMO \_\_\_\_\_ Not Negotiable

133404567 1234561304 1044

**1** Routing Transit Number (requires 9-digits)  
**2** Bank Account Number (not to exceed 17-digits)  
**3** Check Number

## 5.4 Warehouse Date

Warehousing a payment allows the taxpayer to schedule a date, on or before the tax due date, in which funds are to be withdrawn by CDTFA. Payments will be transferred from the designated bank account to CDTFA's bank account on the scheduled warehouse date. A banking day up to 30 days in advance may be scheduled for all ACH Debit payments. If a scheduled warehouse date is not provided, the payment will transfer the next banking day.

## 5.5 Credit Returns

Returns resulting in a refund may be filed using the Direct Transmit Program. A CDTFA-101, *Claim for Refund*, must be submitted to CDTFA for the credit to be processed and, if approved, refunded by CDTFA. A claim for refund can be submitted via CDTFA's [Online Services](#), or a claim for refund form may be downloaded from CDTFA's website and mailed to the following address:

Audit Determination and Refund Section, MIC:39  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0039

## 6. Technical Requirements

This chapter presents the technical requirements expected from a Direct Transmitter. While CDTFA does not restrict the methods a Direct Transmitter uses to obtain and maintain tax and fee information, CDTFA does reserve the right to define the technical specifications for message format, protocol, and the related interaction between itself and the Direct Transmitter.

### 6.1 Communication

Communication between a Direct Transmitter and CDTFA will be via the Internet and will be performed in real-time. The communication will use XML transmittals as defined by CDTFA in the XML Schemas. CDTFA-defined schemas will specify the overall structure, data elements, rules for all forms and schedules, and responses.

### 6.2 Security

Security measures must be in place to preserve the confidentiality of taxpayer information. Data sent between CDTFA and the Direct Transmitter must be encrypted using Transport Layer Security (TLS) 1.1 or greater. CDTFA will use a digital certificate installed on its web server to enable 256-bit encryption. Authentication of user ID and passwords will be enforced and validated to ensure data is transmitted from a secure source.

### 6.3 Data Format

The file format will be XML as defined by the XML Schemas. All required data fields must be completed. Not all requirements for returns can be satisfied by schema definitions and validation. If a return successfully passes schema validation, it will be further processed to ensure that a violation of CDTFA's business rules has not occurred. A return which fails the business rule validation will be rejected immediately with an appropriate error code and/or message. Rejected transmittals have not been filed and must be submitted again.

## 7. XML Schemas

The XML Schemas defined by CDTFA include schemas and web service definitions grouped by Interfaces, Types, and Values. The Interface grouping includes schemas that define the principle XML requests and responses. The Type grouping includes schemas used as building blocks to construct the XML requests and responses. The Value grouping includes schemas which define lookup tables for validation purposes.

### 7.1 Getting Started

CDTFA XML Schemas may be accessed using a simple text editor such as Notepad; however, it is recommended that the Direct Transmitter use an XML development tool, which includes editors and/or parsers. Many of the schemas are building blocks that combine to make up the final XML document of the return. XML editor software can assist in navigating from one schema to another and an XML parser is essential to validating the final document.

Validating the XML document of the return against CDTFA-defined XML Schemas prior to transmitting requests or return data will aid a Direct Transmitter in debugging errors.

### 7.2 Direct Transmit Process

The following steps outline the Direct Transmit Process:

1. Retrieve the filing information needed for a particular account and period from CDTFA.
2. Retrieve **SubLocation** addresses for Local Tax Allocation, if required to be submitted with the return.
3. Gather taxpayer's return or prepayment data.
4. Format the return or prepayment data into CDTFA-defined XML format.
5. Transmit the return or prepayment data to CDTFA.
6. Receive confirmation and/or message response from CDTFA.

### 7.3 Creating a Return

The unpacked *CDTFASchemas2018.zip* file contains the following folder structure and files:

- **Common** – This folder contains the schemas with the commonly defined types for returns.
- **CACCommon** – This folder contains the schemas with the California-specific types for returns.
- **StateBusiness** – This folder contains the base common structure for the return schemas.
- **CABusiness** – This folder contains the schemas with the commonly defined types for returns.

The root of the subfolders in the CABusiness folder contain the Business Return Form and corresponding Return Data Form schemas:

- > BusinessReturnForm401.xsd
- > BusinessReturnForm401DB.xsd
- > BusinessReturnForm401E.xsd
- > BusinessReturnLumber.xsd
- > BusinessDataForm401.xsd
- > BusinessReturnForm501SM.xsd
- > BusinessDataForm401DB.xsd
- > BusinessDataForm401E.xsd
- > BusinessDataLumber.xsd
- > BusinessDataForm501SM.xsd

The subfolders in the **CABusiness** folder have a **CAForms** folder containing schemas for the individual form types referenced by the Business Data Form schemas.

### 7.4 Submission ID

A globally unique 20 digit number is assigned to electronically filed tax returns with the following format: (EFIN + ccyddd + 7-digit alphanumeric sequence number).

### 7.5 Transmitting the Return

When a Direct Transmitter is ready to submit a return or prepayment to CDTFA, the return information must be formatted using the XML schemas. Each filing must be transmitted using the corresponding web service. The web service operations are defined in CDTFA's XML Schemas.

#### 7.5.1 Response

When CDTFA receives the transmittal, a response will be sent to the Direct Transmitter. The responses are presented as an XML document.

## 8. Web Services

CDTFA has five defined operations using the SOAP XML communication protocol as an exchange method and are included in the XML Schemas. These web services are used by Direct Transmitters to exchange information with CDTFA. A sixth service (ping) is used only to verify the system is online and ready to receive transmittals.

The web services available include:

- getReturnPackage
- getSubLocations
- getSUTPrepayFuelRates
- fileTaxReturn
- makePrepayment
- ping

### 8.1 getReturnPackage

The getReturnPackage is the initial step in the Direct Transmitter Online Filing process; and it allows a Direct Transmitter to verify the forms that have been previously filed by the taxpayer. This service will return the base form and schedules that were previously filed by the taxpayer. The parameter needed to use this service is the Account Number.

### 8.2 getSubLocations

The getSubLocations function is used when a Schedule C (Local Tax Allocation) is included in the filing. This web service is called by the Direct Transmitter to retrieve a list of sublocations registered with CDTFA. It is recommended that this web service is used for each filing period to ensure that the most current address information is transmitted. This will ensure the proper reporting for each sublocation record with CDTFA. The parameters needed to use this service are the Account Number, Filing Period Begin Date, and Filing Period End Date.

### 8.3 getSUTPrepayFuelRates

The getSUTPrepayFuelRates web service is used when a Schedule G (Sales Tax Prepaid to Fuel Suppliers) is included for a CDTFA-401-GS filing or Schedule A (Summary of Taxable Removals, Entries, or Sales) or Schedule B (Summary of Sales Tax Paid to Others) is included in a CDTFA-401-DB filing. This web service is called by the Direct Transmitter to retrieve a list of prepayment fuel rates which include Motor Vehicle Fuel, Diesel Fuel, and Aircraft Jet Fuel. The parameter needed to use this service is the Filing Period End Date.

## 8.4 makePayment

The makePayment web service is used when a Direct Transmitter needs to submit either a First or Second Prepayment to CDTFA. This web service is called to submit the payment information for ACH Debit processing. The SUTPrepayment.xsd schema is used to submit this payment request.

## 8.5 fileTaxReturn

The fileTaxReturn web service is used to file a California Tax Return and its related schedules electronically. This web service is called when a Direct Transmitter is ready to submit the return and payment to CDTFA. The parameters required are defined in the WSDL included on CDTFA eServices Gateway Schema page.

A response to the transmittal will include either a confirmation number as proof of successful transmittal or an error code describing the reason the transmittal was rejected. Rejected transmittals have not been submitted to CDTFA. Errors must be corrected and another attempt must be made to transmit the return and payment information successfully.

## 8.6 ping

The ping web service is an optional web service used to test that the Direct Transmitter's server and CDTFA's server are correctly communicating with each other.

## 8.7 Error Codes and Messages

Rejected transmittals are not accepted by CDTFA. Error codes are returned to the Direct Transmitter and are meant to aid in debugging the error(s). A message may also be included with the error code, which provides additional information to aid in debugging.

Warning messages may also be returned by CDTFA. These messages are meant for the taxpayer and should be relayed to them by the Direct Transmitter. For example, a warning message may be returned to inform the taxpayer that the account needs to be reinstated and that they should contact a CDTFA representative. The transmittal is accepted (confirmation number is returned to the Direct Transmitter) but additional information is required. An error code will not appear with warning messages.

The table on the following pages provides a listing of possible error codes and warning messages and their respective descriptions.

Category	Error Code	Type	Message	Notes
General Validation	ERR-001	Error	XML schema validation error	
General Validation	ERR-002	Error	Transmitter ID is not approved to submit provided filing type [FilingType]	
General Validation	ERR-003	Error	Transmitter ID is not approved to submit prepayments	
General Validation	ERR-003	Error	Transmitter ID is not approved to submit provided return type [ReturnType]	
General Validation	ERR-004	Error	Return type [ReturnType] cannot be filed with filing type SUT. Valid return types are limited to: A2, EZ, GS, or Lumber	
General Validation	ERR-005	Error	Return type [ReturnType] cannot be filed with filing type DB. Valid return types are limited to: DB	
General Validation	ERR-006	Error	Return type [ReturnType] cannot be filed with filing type UTax. Valid return types are limited to: E	
General Validation	ERR-008	Error	Return type [ReturnType] cannot be filed with filing type Lumber. Valid return types are limited to: Lumber	
General Validation	ERR-020	Error	Returns are only accepted for up to three years after the period due date	
General Validation	ERR-021	Error	The end date for the period filed must be greater than the from date	
General Validation	ERR-041	Error	ABA routing transit number must be valid	
General Validation	ERR-042	Error	Payment amount must be greater than zero	
General Validation	ERR-043	Error	Warehouse date [RequestedPaymentDate] cannot be greater than the period due date [ReturnDueDate]	
General Validation	ERR-044	Error	Payment information is required when submitting a prepayment request	

Category	Error Code	Type	Message	Notes
Form 401-A2	SUT-003	Warning	Form 401-A2 filings must contain at least one of: Schedule B, Schedule C, Schedule F	Warning (non-reject) through 2018. All 2019+ periods will result in error/reject.
Form 401-A2	SUT-003	Warning	Form 401-A2 filings must contain at least one of: Schedule B, Schedule C, Schedule F, Schedule H	Warning (non-reject) through 2018. All 2019+ periods will result in error/reject.
Form 401-A2	SUT-004	Error	Schedule G cannot be submitted with the Form 401-A2	
Form 401-EZ	SUT-013	Warning	Only Schedule A and/or Schedule C can be submitted with the Form 401-EZ	Warning (non-reject) through 2018. All 2019+ periods will result in error/reject.
Form 401-GS	SUT-023	Warning	Form 401-GS filings must contain at least one of: Schedule B, Schedule C, Schedule F	Warning (non-reject) through 2018. All 2019+ periods will result in error/reject.
Form 401-GS	SUT-023	Warning	Form 401-GS filings must contain at least one of: Schedule B, Schedule C, Schedule F, Schedule H	Warning (non-reject) through 2018. All 2019+ periods will result in error/reject.
Form 401-GS	SUT-024	Error	Form 401-GS filings must contain a Schedule G	