

Gordon B. Ford

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-6

Urgent

Routine

AGENDA DATE July 22, 2008

CEO Concurs with Recommendation YES NO

4/5 Vote Required YES NO

(Information Attached)

SUBJECT:

Approve the Treasurer-Tax Collector to Establish a Partnership with the State of California Court Ordered Debt Collection Program through a Written Contract

STAFF RECOMMENDATIONS:

Authorize the Treasurer-Tax Collector to sign the contract with the State of California Franchise Tax Board for Court Ordered Debt Collection Program.

FISCAL IMPACT:

The benefit received from the utilization of this program would increase revenue from debtors who have not paid through current collection methods and increase debtor accountability. The State's collection fee of 15 percent can be offset against the revenue collected as cost for collection under Penal Code 1463.007.

BOARD ACTION AS FOLLOWS:

No. 2008-537

On motion of Supervisor Monteith, Seconded by Supervisor Grover

and approved by the following vote,

Ayes: Supervisors: O'Brien, Grover, Monteith, DeMartini and Chairman Mayfield

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approve the Treasurer-Tax Collector to Establish a Partnership with the State of California Court Ordered Debt Collection Program through a Written Contract

Page 2

DISCUSSION:

The Court Ordered Debt (COD) Collection Program was established in the State of California in August 2004 and is presently being utilized by approximately 49 government entities within the State, including the counties of San Joaquin, Merced, Santa Clara, Plumas, and Mendocino.

Purchase of the Columbia Ultimate Business System (CUBS) COD Module was approved through the 2007/2008 budget process. The department purchased the module in November 2007 and a test file was successfully run through the State in May 2008.

In an effort to increase revenue on the collection of court ordered debt accounts by Revenue Recovery, it is requested that the Treasurer-Tax Collector establish a collaboration with the State of California Court Ordered Debt Collection. The State requires all counties who enter into such collection partnership to sign the State's standard contract/MOU. This program would be a supplement to the existing collection program. The COD collection program has access to 225 million pieces of taxpayer data for location of previously undiscovered asset and employment information. The COD collection program would enhance collections by the use of various enforcement actions. By utilizing the State of California COD collection program, Revenue Recovery and the County as a whole would benefit from previously uncollected revenue. The court ordered fines/fees that would be referred to this program would be a minimum of 90 days delinquent and possess a balance greater than \$100.00. The accounts selected would have had all practical collection efforts exhausted by Revenue Recovery.

This contract has been reviewed and approved by both the Treasurer-Tax Collector and County Counsel.

POLICY ISSUES:

Franchise Tax Board Court Ordered Debt Collection Program is authorized under Section 19280 of the California Revenue and Taxation Code.

Approval of this agenda item will support the Board's priority of efficient delivery of public services and partnerships.

STAFFING IMPACT:

There is no staffing impact associated with this agenda item.

State of California
Franchise Tax Board

08.14.2008

Stanislaus County Treasurer-Tax Collector
Attn: Audrey Henry
P.O. Box 1003
Modesto, CA 95353-1003

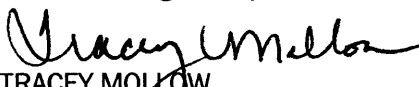
Subject: FTB Agreement # C0700230

In an effort to streamline the way the State of California conducts business, we are in the process of standardizing current contracting procedures and formats. The first step toward achieving this goal is to eliminate unnecessary duplication of agreement language and documentation. You will note that in the new format of the Standard Agreement (STD 213), a copy of the General Terms and Conditions (GTC) is not provided. The GTC's are available on the Internet at www.ols.dgs.ca.gov/Standard+Language/default.htm and may be downloaded and printed for your files. However, if you do not have Internet capabilities, you may request a hard copy by contacting the person listed in the paragraph below.

This Agreement cannot be considered binding on either party until approved by appropriate authorized State agencies. No services should be provided prior to approval, as the State is not obligated to make any payments on any Agreement prior to final approval. Expedient handling of this Agreement is appreciated. For inquiries regarding this Agreement, please call Tracey Mollow at (916) 845-5193.

Complete the following item(s) and return to **TRACEY MOLLOW** @ the address listed below within **10 business days**:

- Standard Agreement STD 213. Sign the first page of the standard agreement (STD 213) and the additional STD 213 enclosed and return for further processing.
- Payee Data Record (STD 204). No payment can be made unless this form is completed and returned.
- Contractor Certification Clauses (CCC). The CCC package contains clauses and conditions that may apply to your Agreement and to person(s) doing business with the State of California. The CCC will be kept on file in a central location and must be renewed every three (3) years and updated as changes occur. It is available on the Internet at <http://www.ols.dgs.ca.gov/Standard+Language/default.htm> . Please sign and return the first page of the current CCC. Failure to do so will prohibit the State of California from doing business with your company.
- Confidentiality Statement, FTB 7904.
- The attached approved Agreements for your records. You are now authorized to provide the agreed upon services.


TRACEY MOLLOW
Contract Administrator
Attachments

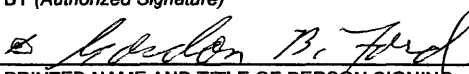

AGREEMENT NUMBER C0700230
REGISTRATION NUMBER

- This Agreement is entered into between the State Agency and the Contractor named below:
 STATE AGENCY'S NAME
Franchise Tax Board
 CONTRACTOR'S NAME
Stanislaus County Treasurer-Tax Collector
- The term of this Agreement is: **April 8, 2008, or date of approval, whichever is later, through April 8, 2011**
- The maximum amount of this Agreement is: **Administrative Fee of 15%**
- 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.

Exhibit A – Scope of Work	4 pages
Exhibit B – Budget Detail and Payment Provisions	2 pages
Exhibit C* – General Terms and Conditions	GTC307
Check mark one item below as Exhibit D:	
<input checked="" type="checkbox"/> Exhibit - D Special Terms and Conditions (Attached hereto as part of this agreement)	1 page
<input type="checkbox"/> Exhibit - D* Special Terms and Conditions	
Exhibit E – Information Exchanges	13 pages

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 www.dqs.ca.gov/contracts

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR		California Department of General Services Use Only
CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.) Stanislaus County Treasurer-Tax Collector		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 7/24/08	
PRINTED NAME AND TITLE OF PERSON SIGNING Gordon B. Ford, Treasurer/Tax Collector		
ADDRESS P.O. Box 1003, Modesto, CA 95353-1003		
STATE OF CALIFORNIA		
AGENCY NAME Franchise Tax Board		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 8/7/08	
PRINTED NAME AND TITLE OF PERSON SIGNING Julius S. Toyama, Chief Financial Officer Selvi Stanislaus, Executive Officer or Designee		
ADDRESS P.O. Box 2086, Rancho Cordova, CA 95741-2086		

Exempt per: **SCM 4.04.5.b.**

EXHIBIT A**SCOPE OF WORK****Purpose**

This Memorandum of Understanding is entered in between the Franchise Tax Board, herein after referred to as "FTB" and Stanislaus County Treasurer-Tax Collector, herein after referred to as "County/Court" for the purpose of the collection of unpaid court ordered fines, forfeitures and penalties by the Franchise Tax Board.

Legal Authority

This agreement is authorized under the provisions of Revenue and Taxation Code Section 19280 through 19283.

Duration

1. **Term:** April 8, 2008, or date of approval, whichever is later, through April 8, 2011.
2. **Amendments:** This Agreement may be amended by mutual agreement of the parties hereto, in writing. No alteration or variation of the terms of this agreement shall be valid unless made in writing and signed by the parties hereto, and no oral understanding or agreement not incorporated herein, shall be binding on either party.
3. **Cancellation:** Either party may terminate this Agreement for any reason, upon thirty days (30) 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 Memorandum of Understanding shall be the following person:

Franchise Tax Board

Court-Ordered Debt Collections
David Ladd
Phone: (916) 845-7875

Stanislaus County Treasurer-Tax Collector

Gordon B. Ford, Treasurer-Tax Collector
P.O. Box 1003
Modesto, CA 95353-1003
(209) 525-4463

Definitions:

- (1) "Delinquent Amount" is the amount of court-ordered fine, state or local penalty, forfeiture restitution fine, restitution order, or combination thereof, which has not been paid 90 days after payment of the amount first becomes delinquent.
- (2) "Account" is a delinquent amount owed by a person or other entity, which has been referred by the County/Court to FTB for collection.
- (3) "Pro rata distribution" means distribution based on a percentage equal to the face value of each included amount subject to referral divided by the total balance of the account.

EXHIBIT A**SCOPE OF WORK (continued)****County/Court Responsibilities:**

1. **Contract Administrator:** The County/Court will appoint a Contract Administrator. The Contract Administrator shall be responsible for the record keeping of this Memorandum of Understanding; including keeping and updating all records relating thereto. The Contract Administrator may delegate others to perform Contract Administrator duties hereunder. The County/Court Contract Administrator shall have authority to make changes to this Memorandum of Understanding for collections of other fees due the County/Court.
2. **Referral Criteria Guidelines:** The County/Court agrees to abide by referral criteria prescribed by FTB.
3. **Cases For Referral:** The County/Court is responsible for referring accounts that comply with R & TC 19280-19283 and AB 367. For specific account types, refer to Exhibit E. The amount due must be a minimum of \$100.00 as prescribed by law, in the aggregate. However, the minimum case amount we will accept is \$25.00. The County/Court shall hold harmless the State of California and FTB-COD and shall indemnify them for any costs or liability imposed regarding collection of accounts referred in error and not subject to the R&TC.
4. **Interest Includible:** The amount referred by the County/Court may include any interest, which accrued prior to the date of referral.
5. **Debts Collected And Credited In Error:** If the County/Court receives payment from the State Controller's office on accounts either collected in error, or by written checks drawn on checking accounts with insufficient funds, the County/Court shall owe a credit to the State Restitution Fund in the state's General Fund equal to the amount of erroneous collection received by the County/Court or amounts transferred to the County/Court based on anticipated but unrealized collections from checking accounts with insufficient funds. In such an instance, FTB shall refund amounts deducted from collections to cover its costs of collecting such erroneous or unrealized collections.
6. **Amounts Referred Are Owing:** The County/Court shall refer only accounts the amounts of which are due and payable from the debtors. The County/Court warrants that the County/Court, prior to referral, resolved any issues raised regarding the validity of the amount owing. The County/Court shall hold harmless the State of California and FTB and shall indemnify them for any costs or liability imposed regarding collection activity undertaken on amounts referred which are not due and payable from the debtors.
7. **County/Court Collection Activity Suspended:** An account referred to FTB for collection shall not be actively pursued for collection by the County/Court, or referred by the County/Court to any other agency or contractor for collection action.
8. **County/Court To Resolve Disputes With Debtor:** An account referred to FTB is deemed final and due and payable in full. Questions or disputes raised by a debtor with FTB regarding the accuracy of the amount, or whether the amount is owing, will be referred to the County/Court. FTB collection activity may, at FTB sole discretion, be suspended pending resolution of the issue.
9. **County/Court Payment Plan On Account:** Accounts referred to FTB that are subject to preexisting delinquent payment arrangements shall be subject to FTB collection action as though the entire amount is due in full, unless otherwise specified by the court order giving rise to the amount referred.

EXHIBIT A

SCOPE OF WORK (continued)

10. Court Ordered Changes in Amounts Of Referred Accounts: FTB and the County/Court agree that changes to the amount and type of fees and fines imposed on a defendant, which result from a judicial review of the case must be communicated to FTB. The County/Court and FTB will develop a timely procedure for transfer of information and the adjustment of the case amount due.
11. Refunds and Administration fees: Accounts referred to FTB with inaccurate case data resulting in payments collected erroneously should be refunded to the effected parties by the County/Court. Administration fees will only be assessed on payments that are collected by FTB and the Court-Ordered Debt Collection Program. The County/Court may not recover administration fees from The Court-Ordered Debt Collection Program due to:
 - A) Court modifications and adjustments to the debtors account that result in a credit balance
 - B) Payments collected timely and correctly by the Court-Ordered Debt Collection Program
 - C) Cases over paid by the debtor
12. Account Profile Elements: Account profile elements will be submitted to the FTB at the time of referral and updated periodically. The element shall include the information in a format agreed to by the parties. The account profile information is to be used to manage the collection account.
13. Debt Referral Categories Profile Elements: The County/Court shall include a profile of each category of debt submitted. The profile shall include the following:
 - (A) Explanation of the type of offenses in each general category of offense that creates the obligation owing, and the applicable code sections governing allocation of fines, forfeitures, and penalty for that category. For example, the categories of the Uniform Bail Schedule adopted by the Judicial Council or the Department of Justice crime-reporting classifications.
 - (B) Representative estimates of distribution by category of percentages allocated to various state and local agency or funds for each dollar collected on that category of account.
 - (C) Average outstanding balance at time of referral for an account in each category.
 - (D) Estimated percentage of accounts in each category for which a payment to the state was originally owing, and an estimate average amount of such debt per account at time of referral.
14. Accounts will be submitted to the FTB in the form outlined in Exhibit E, and in a format agreed to by the parties.
15. Monthly County/Court Updates: New accounts may be submitted to FTB monthly. Twice each month, on or before the 15th and last day of the month, the County/Court will provide FTB with payment updates on accounts referred.
16. Determination Of Type Of Accounts For Referral: The County/Court shall determine the types of accounts that it will refer to the FTB.

EXHIBIT A

SCOPE OF WORK (continued)**FTB Responsibilities:**

1. **Collection Services:** Amounts referred shall be collected from the debtor by FTB in any manner authorized under the law for collection of a delinquent personal income tax liability, including, but not limited to, issuance of an order and levy in the same manner provided for earnings withholding orders for taxes. FTB, in its sole discretion, 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 amounts referred under the provisions of Revenue and Taxation Code sections 19280 - 19283 and this agreement.
2. **Information To Be Made Available:** Any information provided to or secured by the FTB for purposes of administering the personal income tax or bank and corporation franchise and income tax laws, and any information, information sources and enforcement remedies and capacities available to the court from which the amount was ordered shall be available to FTB for use in its collection effort. 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. **Collection Cycle:** FTB may retain an account for up to 24 months after referral from the County/Court. FTB and the County/Court may agree to a different period on a case-by-case basis.
4. **Refunds and Administration fees:** FTB and the County/Court agree that in the event payments are collected in error by the Court-Ordered Debt Collection program, FTB will process the refunds to the effected parties.
5. **FTB Payment Plan:** FTB may decide, in its sole discretion, to enter a periodic payment schedule with the debtor. The terms of an FTB periodic payment plan agreed to with a debtor may exceed one year.
6. **FTB Weekly Report:** FTB shall provide the County/Court with an account payment update schedule not less than once each week. Weekly reports shall include a description of the collection activities (e.g., Issuance of Notice, Wage Garnishments, etc.) that have been applied to each case.
7. **Return Of Accounts:** FTB, at its sole discretion, may return any account that has been pursued for collection to the most practicable extent. The County/Court also may request the return of accounts on a case-by-case basis. FTB shall receive cost of collection credit for amounts paid within one year of the return of an account, subject to the fiscal provisions in this agreement and provisions relating to payments deemed FTB collections.
8. **Audit By the County/Court:** FTB agrees that those matters connected with the performance of any work done under this MOU, including, but not limited to, the costs of administering the MOU, may be subject to the examination and audit of the County/Court, 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 specifically as to this MOU by any Federal or State auditor, or by any auditor or accountant employed by the FTB or otherwise specifically regarding this MOU, then FTB shall file a copy of such audit report with the County/Court within thirty (30) days of FTB's receipt thereof, unless otherwise provided by applicable Federal or State law or under this Agreement. The County/Court shall maintain the confidentiality of such audit report(s) to the extent required by law.

EXHIBIT B**BUDGET DETAIL AND PAYMENT PROVISIONS**

1. **Deposits In State Treasury:** All amounts collected by FTB or by the County/Court for amounts owing on delinquent court ordered debts shall be transmitted to the State Treasurer for deposit in a State Restitution Account in the General Fund. 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 to the County/Court, within 30 days from the payment on an account, amounts deposited in the State Restitution Fund less an amount equal to the cost incurred by FTB for FTB's administrative costs of the program. Such amount deducted by FTB for administrative costs shall not exceed the maximum percentage authorized by Revenue and Tax Code (R&TC) Section 19282 of the amount collected.

After payment of the cost of administration, amounts shall be transferred to the County/Court. The State Controller's Office shall make transfers at least once each month. This agreement makes no provision for any such other direction of amount recovered. This provision shall not be construed to preclude or affect any contractual agreement by the State Controller and the County/Court regarding transfers, except as to the deduction for cost of administration.

3. **Partial Recovery - Pro Rata Distribution:** Subject to statutory priorities as described below in paragraph 4, **Multiple Debts of a Single Debtor**, if an amount collected is not sufficient to satisfy the total amount of the account, then the amount collected shall be distributed on a pro rata basis as provided in R&TC section 19282, subdivisions (a) and (d).
4. **Multiple Debts Of A Single Debtor:** In the event a debtor has more than one debt being collected by FTB and the amount collected is insufficient to satisfy the total amount owing, the amount collected shall be applied in the following priority (section 19533):
 - (1) Payment of debts referred by counties for collection for delinquencies owing for child, spousal or family support.
 - (2) Payment of any taxes, additions to tax, penalties, fees, or other amount due to FTB pursuant to the personal income tax or bank and corporation franchise or income taxes.
 - (3) Payment of delinquent wages owed the state Department of Industrial Relations.
 - (4) Payment of delinquencies collected under the state Department of Motor Vehicles delinquent registration program.
 - (5) Payment of amounts referred by counties for collection for delinquencies in payment of court-ordered debt.
 - (6) Payment of delinquent penalties owed the state Department of Industrial Relations.
 - (7) Payment of delinquent fees owed the state Department of Industrial Relations.
 - (8) Voluntary payments made by an obligated parent for a child support delinquency shall be applied solely to the child support delinquency for which the voluntary payment was made.
5. **Proration Of Multiple Accounts For A Single Defendant:** If an amount collected is not sufficient to satisfy the total amount of all the accounts referred to FTB from the County/Court, for a single defendant, then the amount collected shall be distributed on a prorata basis as defined in Section 4, above.

EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS (continued)

6. **Payments deemed FTB collections:** After the date an account is referred by the County/Court to FTB for collections, any and all payments on the account, regardless of where or by whom payment is made, shall be deemed debt collected by FTB pursuant to the court ordered debt collection program, except payments collected through the Personal Income Tax refund interest program, payments collected through liens filed by the County/Court or an agent for the County/Court prior to referral to FTB, and payment which the County/Court can show did not result from any FTB collection activity. Payments received prior to the County/Court withdrawal date of a referred account, shall be deemed debt collected by FTB and the court-ordered debt collection program. Refer to Exhibit A, County/Court Responsibilities #11 and FTB Responsibilities #4 on Refund and Administration fees. FTB determination of such matters shall be conclusive and final. In the event of the County/Court withdrawing or terminating participation in the Court Ordered Debt Collection Program, FTB is entitled to the cost of collection credit for amounts collected on any and all accounts.
7. **Contingency Clause To Budget Act:** This agreement is valid and enforceable only if sufficient funds are made available by the Budget Act for this current fiscal year and subsequent years, if applicable, for the purpose of this program. In addition, this agreement is subject to additional restrictions, limitations or conditions enacted by the Legislature and contained in the Budget Act or any statute enacted by the Legislature, which may affect the provisions, terms or funding of the Agreement in any manner.
8. 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 and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor, or to furnish other considerations under this Agreement and Contractor shall not be obliged to perform any provisions of the agreement.

EXHIBIT D

SPECIAL TERMS AND CONDITIONS

1. **Statement of Confidentiality:** The Franchise Tax Board has confidential taxpayer tax returns and other data in its custody. Unauthorized inspection or disclosure of State returns or other confidential data is a misdemeanor (Sections 19542 and 19542.1, Revenue and Taxation Code and 90005, Government Code). Unauthorized inspection or disclosure of confidential data that includes Federal returns and other data is a felony (Sections 7213(a)(1) and 7213A(a)(1)(B) Internal Revenue Code).
2. **Use Of Private Collection Agencies:** If FTB, in the course of collecting accounts for the County/Court, deems it necessary to sub-contract with a private collection agency, FTB shall provide the County/Court written notice of its intent to refer accounts to a private collection agency. FTB's notice shall identify those accounts, which it intends to refer to a private collection agency, and shall specify the private collection agency or agencies with which FTB intends to contract. The County/Court shall have 30 days from the date of its actual receipt of FTB's notice of intent to subcontract in which to respond by indicating its consent or objection to the intended sub-contractor. If the County/Court objects to the intended sub-contractor in whole, FTB shall not refer the accounts to a private collection agency. If the County/Court objects to the referral of certain accounts to a private collection agency, FTB shall not refer those accounts to a private collection agency. If the County/Court objects to referral of the accounts to certain private collection agency or agencies, FTB shall not refer the County/Court accounts to such agency or agencies.
3. **Employee Access to Information:** The FTB 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. Need to know is based on those authorized employees who need information to perform their official duties in connection with the uses of the information authorized by this agreement. The FTB agrees to ensure that the information received under this agreement is disclosed only to those individuals and for such purpose as specified in this agreement.
4. **Destruction of Records:** All records received by FTB and any database created, copies made, or files attributed to the records received will be destructed when the information is no longer needed for the business purpose it was obtained for in accordance with establish Data Retention Guidelines. 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 reasonable ascertained.

EXHIBIT E

INFORMATION EXCHANGES

Attached are the record layouts and code tables to be used when creating the files used by the counties and the Franchise Tax Board (FTB) to exchange Court-Ordered Debt Collections information. The code tables contain descriptions of specific field information used in the information exchange process.

1. The Debtor Information File (pages 2-4) is used to transmit data from the county to Court-Ordered Debt Collections. This file is used to send new case data, revise existing case data, and withdraw cases.
2. The FTB Action File (pages 5-6) is used to inform the counties of actions taken by Court-Ordered Debt Collections. Data on this file includes cases rejected by FTB, bills sent to the debtor, and cases where FTB has updated data.
3. The Payment File (pages 7-8) is used to transmit information regarding payments collected. This data includes the date of payment, amount of payment, and county case number.
4. The Code Tables (pages 9-12) provide a description of specific field information used to exchange information between the counties and FTB.
5. The Guidelines for Submitting Debtor Information File (page 13) provides additional information for submitting the Debtor Information File to FTB.

DEBTOR INFORMATION FILE

SENT TO FTB BY THE COUNTIES

The following is the record layout, which counties use to send debtor information to FTB. This information is sent through FTP and contains two record types: Record Type 1 is used for control information, and Record Type 2 is used for case information. FTB must receive the debtor information file by the 10th of each month.

Court-Ordered Debt Collections data must be transmitted to FTB through FTP with the following requirements:

- Use a record length of 600
- Record data on a text file in ASCII format

DEBTOR INFORMATION - RECORD TYPE 1

This is a control record. Each file must have this as its first or last record. The totals are cumulative amounts of information on the other records. Fields marked with an asterisk (*) are always required. The "county court code" field (**) is required if the county wants FTB to distribute funds separately by court. Unmarked fields are not required but, if provided, may help FTB's collectors resolve a case.

Field	Position(s)	Name	Type	Width	Notes
* 1	1-1	Record type	character	1	" 1 "
* 2	2-4	Debt type	character	3	"COD"
* 3	5-6	County code	character	2	See Attach. II (pg. 9)
** 4	7-9	County court code	character	3	Court that referred case
* 5	10-18	Total records	character	9	Zero filled, right justified
* 6	19-30	Total principal	character	12	Dollars and cents,
7	31-42	Total interest	character	12	rt. justified, zero filled
* 8	43-600	Filler	character	558	
Total				600	

DEBTOR INFORMATION - RECORD TYPE 2

This record is to be used to transmit new cases to FTB, to withdraw cases, and to update information about cases. Attachment I lists the type of actions the counties can take (page 9).

Fields marked with an asterisk (*) should always be provided on records with action type codes of (bN) "new cases," (bR) "revised case information," or (bW) "withdrawals." Unmarked fields are not required but, if provided, may help FTB's collectors resolve a case.

Field	Position(s)	Name	Type	Width	Notes
* 1	1-1	Record type	character	1	" 2 "
* 2	2-4	Debt type	character	3	"COD"
* 3	5-6	Action type codes	character	2	See Attachment I (pg. 9)
* 4	7-8	County code	character	2	See Attachment II (pg. 9)
** 5	9-11	County court code	character	3	Court that referred the case
*** 6	12-14	Court office code	character	3	If county has more than one office in the court
* 7	15-34	County case number	character	20	
8	35-44	County participant ID	character	10	
9	45-53	SSN	character	9	If no SSN, then zero fill
* 10	54-70	Last name	character	17	
* 11	71-81	First name	character	11	
12	82-82	Middle initial	character	1	
13	83-90	Address date	character	8	MMDDYYYY
14	91-91	Address status	character	1	See Attachment III (pg. 10)
* 15	92-121	Street 1	character	30	
16	122-151	Street 2	character	30	
17	152-156	Apartment	character	5	
* 18	157-173	City	character	17	
* 19	174-175	State	character	2	
20	176-205	Country	character	30	If foreign
* 21	206-214	Zip code	character	9	
* 22	215-223	Principal	character	9	Dollars and cents,
23	224-232	Interest	character	9	<u>rt. justified, zero filled</u>
24	233-241	SSN1	character	9	Complete if debtor
25	242-250	SSN2	character	9	has more than one
26	251-259	SSN3	character	9	SSN or name
27	260-276	AKA-1 last	character	17	
28	277-287	AKA-1 first	character	11	
29	288-288	AKA-1 middle initial	character	1	
30	289-305	AKA-2 last	character	17	
31	306-316	AKA-2 first	character	11	
32	317-317	AKA-2 middle initial	character	1	
33	318-334	AKA-3 last	character	17	
34	335-345	AKA-3 first	character	11	
35	346-346	AKA-3 middle initial	character	1	
36	347-356	Home phone	character	10	First 3 digits are area code
37	357-366	Business phone	character	10	digits 4 - 10 are phone #

DEBTOR INFORMATION - RECORD TYPE 2 *cont.*

Field	Position(s)	Name	Type	Width	Notes
38	367-368	Status of debtor	character	2	See Attachment VI (pg. 12)
39	369-376	Status date	character	8	MMDDYYYY
40	377-386	Driver license number	character	10	
41	387-388	Driver license state	character	2	
42	389-398	Other driver license number	character	10	If debtor has more than one
43	399-400	Other driver license state	character	2	driver license number
44	401-407	Vehicle license number	character	7	
45	408-415	Date of birth	character	8	MMDDYYYY
46	416-423	Other date of birth	character	8	MMDDYYYY - if debtor has more than one date of birth
47	424-424	Sensitive case	character	1	"Y" if debtor prone to violence
48	425-425	Bad checks	character	1	"Y" if debtor sent bad checks
49	426-433	Date of last payment	character	8	MMDDYYYY
50	434-442	Payment amount	character	9	Dollars and cents, rt. justified, zero filled
51	443-443	Warrant case	character	1	"Y" or "N"
52	444-446	Violation statute 1	character	3	
53	447-461	Violation code 1	character	15	
54	462-464	Violation statute 2	character	3	
55	465-479	Violation code 2	character	15	
56	480-482	Violation statute 3	character	3	
57	483-497	Violation code 3	character	15	
58	498-500	Violation statute 4	character	3	
59	501-515	Violation code 4	character	15	
60	516-518	Violation statute 5	character	3	
61	519-533	Violation code 5	character	15	
62	534-563	Description	character	30	
63	564-600	Filler	character	37	
Total				600	

* *Field is always required.*

** *"County Court Code" field is required if the county wants FTB to distribute funds separately by court.*

*** *"Court Office Code" field is required if the county has more than one office. This information is needed to determine which liaison FTB needs to contact or where to refer debtors who have questions about their case*

FTB ACTION FILE
SENT TO THE COUNTIES BY FTB

The following is the record layout for the file containing information about actions taken by FTB. This file is created after the debtor information file is processed, and it is sent by FTB to each county using the following requirements:

- Record length of 400
- Data recorded on a text file in ASCII format

FTB uses FTP to transmit to the county actions, which FTB has taken, and code indicators, which show that certain debtor case information has been updated. Each debtor can have multiple records. The county code, county court code, court office code, county case number, county participant ID, last name, first name, and middle initial fields will be provided on all records. The SSN will only be provided on those cases that the counties submit with a SSN.

A detailed listing of all the action taken type codes are on page 11, Attachment V.

FTB ACTION FILE

Field	Position(s)	Name	Type	Width	Notes
1	1-2	County code	character	2	See Attachment II (pg. 9)
2	3-5	County court code	character	3	
3	6-8	Court office code	character	3	
4	9-28	County case number	character	20	
5	29-38	County participant ID	character	10	
* 6	39-47	SSN	character	9	
7	48-64	Last name	character	17	
8	65-75	First name	character	11	
9	76-76	Middle initial	character	1	
10	77-78	Action taken code	character	2	See Attachment V (pg. 11) MMDDYYYY
11	79-86	Action date	character	8	
12	87-97	FTB billing number	character	11	
13	98-400	Filler	character	303	
Total				400	

* Information provided only as allowed by the Privacy Act.

PAYMENT FILE
FROM FTB TO COUNTIES

The Payment Report is sent to each county when payments are posted. Court-Ordered Debt Collections data will be transmitted to the counties through FTP using the following requirements:

- Record length of 250
- Data recorded on a text file in ASCII format

PAYMENT INFORMATION - RECORD TYPE 1

Field	Name	Type	Width	Notes
1	Record type	character	1	"1"
2	Debt type	character	3	"COD"
3	County code	character	2	See Attachment II (pg. 9)
4	County court code	character	3	Court that referred case
5	Total records	character	9	Zero-filled
6	Total amount	character	10	Zero-filled, 2 decimals implied
7	Claim schedule number	character	8	
8	FTB process date	character	8	MMDDYYYY
9	FTB admin fee	character	10	Zero-filled, 2 decimals implied
10	Amount remit to county	character	10	
11	Filler	character	186	
Total			250	

PAYMENT INFORMATION - RECORD TYPE 2

Field	Name	Type	Width	Notes
1	Record type	character	1	"2"
2	Debt type	character	3	"COD"
3	County code	character	2	See Attachment II (pg. 9)
4	County court code	character	3	
5	Court office code	character	3	
6	County case number	character	20	
7	County participant ID	character	10	
* 8	SSN	character	9	
9	Last name	character	17	
10	First name	character	11	
11	Middle initial	character	1	
12	Amount of payment	character	9	Zero filled, 2 decimals implied
13	Received date	character	8	MMDDYYYY
14	Payment type	character	8	Regular or Overpayment
15	Asset type code	character	2	See Attachment IV (pg. 10)
* 16	Holder of asset	character	20	Employer name/bank name
* 17	ID number of holder	character	7	
* 18	Phone number of holder	character	10	If known
* 19	Street 1	character	30	
* 20	Street 2	character	30	
* 21	City	character	17	
* 22	State	character	2	
* 23	Zip code	character	9	
24	Filler	character	18	
Total			250	

* Information provided only as allowed by the Privacy Act.

ATTACHMENTS CODE TABLES

ATTACHMENT I

CASE ACTION TYPE CODES (used on Debtor Information File, page 3)

CODE DESCRIPTION (see page 3, field 3)

- ØN - New case
- ØW - Withdraw case
- ØR - Revise balance due and entity information (name, address, etc.)

ATTACHMENT II

COUNTY CODES (used on Debtor Information File, pages 2-3, FTB Action File, page 6, and Payment File, pages 7-8)

<u>CODE</u>	<u>DESCRIPTION</u>		<u>CODE</u>	<u>DESCRIPTION</u>		<u>CODE</u>	<u>DESCRIPTION</u>
01	Alameda	29	Nevada		55	Tuolumne	
02	Alpine				56	Ventura	
03	Amador				57	Yolo	
04	Butte				58	Yuba	
05	Calaveras	30	Orange		(see page 2 - field 3, page 3 - field 4, page 6 - field 1, page 7 - field 3, and page 8 - field 3)		
06	Colusa	31	Placer				
07	Contra Costa	32	Plumas				
08	Del Norte	33	Riverside				
09	El Dorado	34	Sacramento				
10	Fresno	35	San Benito				
11	Glenn	36	San Bernardino				
12	Humboldt	37	San Diego				
13	Imperial	38	San Francisco				
14	Inyo	39	San Joaquin				
15	Kern	40	San Luis Obispo				
16	Kings	41	San Mateo				
17	Lake	42	Santa Barbara				
18	Lassen	43	Santa Clara				
19	Los Angeles	44	Santa Cruz				
20	Madera	45	Shasta				
21	Marin	46	Sierra				
22	Mariposa	47	Siskiyou				
23	Mendocino	48	Solano				
24	Merced	49	Sonoma				
25	Modoc	50	Stanislaus				
26	Mono	51	Sutter				
27	Monterey	52	Tehama				
28	Napa	53	Trinity				
		54	Tulare				

ATTACHMENT III

ADDRESS CODES *(used on Debtor Information File, page 3)*

CODE DESCRIPTION *(see page 3, field 14)*

R - Returned mail/bad address

F - Foreign address

Ø - Good address

G - Good address

ATTACHMENT IV**FTB ACTION TAKEN TYPE CODES** (used on FTB Action File, page 6)**CODE DESCRIPTION** (see page 6, field 10)**Reject codes**

- R1 - Total balance due of all COD cases for this debtor is less than \$100.00
- R2 - Interest amount not numeric
- R0 - Action request not **BN**, **BR**, or **BW**
- RC - Principal amount not numeric
- RD - Maximum case load reached
- RE - Case not new, already exists on file. Resubmit as revised (action type code **BR**)
- RF - No case found. Resubmit as new (action type code **BN**)
- RG- No county case exists. Resubmit as new (action type code **BN**)

Miscellaneous Action Codes

- RH - Confidential
- RB - SSN not numeric
- BW** - Case withdrawn by the county. For FTB to resume collection activity on this case, if appropriate, please resubmit as new (action type code **BN**).

FTB Return Codes

- BR** - Confidential
- W1 - Unable to locate debtor/assets
- W2 - Zero balance / no activity
- W6 - Confidential

Bills sent to debtor

- BD** - Demand for Payment notice
- BE** - Earnings Withholding Order
- BO** - Order to Withhold
- BS** - Seizure
- N1 - Payment Arrangement notice

Entity information updates

- BA** - Address update
- SN - Social Security number update
- BN** - Name update

Debtor status

- BB** - Debtor in bankruptcy
- DC - Debtor deceased

ATTACHMENT V

DEBTOR STATUS CODES *(used on Debtor Information File, page 4)*

CODE **DESCRIPTION** *(see page 4, field 38)*

- EM - Employed
- UE - Unemployed
- AF - AFDC
- SI - SSI
- GA - General Assistance
- IC - Incarcerated
- DC - Deceased

GUIDELINES FOR SUBMITTING THE DEBTOR INFORMATION FILE

The first Debtor Information file submitted to FTB should contain all new cases. Subsequent files should contain revised, withdrawn, or other new cases.

New Cases (N) — cases that have never been submitted to FTB, or cases that have been previously withdrawn or rejected.

Withdrawn Cases (W) — cases that the county elects to withdraw from FTB.

Revised Cases (R) — cases that have already been submitted to FTB by the county and are resubmitted with revised entity or revised balance information.

The Debtor Information File is required monthly to ensure that FTB has the most current balances for billing purposes.

The Debtor Information File is due to FTB by the 10th of each month. Due to the length of processing time, FTB needs to receive the file timely. If FTB does not receive the file by the 10th of the month, no bills will be produced for the county during that month.

To ensure that the file is received timely, FTB requires the counties to send the file through FTP.

There should be no data other than Debtor Information file records.

The county should send a test file to FTB at least one month before requesting that Demand for Payment notices be sent to the debtors.