

BOE-400-TPA (S1F) REV. 3 (5-09)

TRADING PARTNER AGREEMENT FOR BOE MOTOR FUELS ELECTRONIC FILING PROGRAM

STATE OF CALIFORNIA BOARD OF EQUALIZATION

This agreement is entered into by and between the State of California, Board of Equalization, Fuel Taxes Division, hereinafter "the BOE," and

Table with 2 columns: INFORMATION PROVIDER NAME, MAILING ADDRESS (city, state, zip code) and DBA (if used in this state), FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN). Values include County of El Dorado, Placerville Airport, 2850 Fairlane Court, Placerville CA 95667, and 946000511.

hereinafter "the Taxpayer," (together, hereinafter "the parties").

The BOE and the Taxpayer wish to provide a means by which the 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 filer types and file formats:

(Check all applicable filer types and intended file formats, and enter the corresponding BOE account numbers below.)

Table with columns: FILER TYPE, EDI 4030, Flat File. Rows include Supplier of Diesel Fuel or Motor Vehicle Fuel (DD & PS), Diesel Fuel Exempt Bus Operator (DB), Terminal Operator (PO), Petroleum Carrier (PC)**, Diesel Fuel Claim for Nontaxable Uses (DU), Diesel Fuel Ultimate Vendor (DV), Diesel Fuel Claim for Nontaxable Sales and Exports (DZ), and Aircraft Jet Fuel Dealer (MJ).

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

Board of Equalization Fuel Tax Account Numbers

Handwritten account numbers: MJ MT 3 3 - 0 0 0 6 6 4. Includes blank lines for additional entries.

(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 the Taxpayer intends to participate in two-party exchange transactions. By checking this box the 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 parties agree to the following, as applicable:

- 1. Effective Date, Terms and Amendments: This agreement shall become effective on the date it is acknowledged by the BOE, as evidenced by the BOE's letter confirming receipt of a properly completed agreement, and shall continue until terminated by the BOE. The BOE may terminate this agreement by giving thirty (30) days written notice to the Taxpayer. This agreement may also be terminated as a result of revocation or cancellation of the Taxpayer's Motor Vehicle Fuel Tax or Diesel Fuel Tax license issued by the BOE, if the Taxpayer fails to comply with the applicable California state law reporting and payment requirements, the Motor Fuels Electronic Filing Program Handbook (eFiling Guide), or this agreement. It may also be terminated if the 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 the Taxpayer and the BOE.
2. Certification Testing: Submission of this agreement to the BOE indicates the Taxpayer's willingness to begin electronic filing in a timely manner. The BOE expects that the 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 BOE. Upon request from the BOE, the 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 the Taxpayer from the Motor Fuels eFiling Program.

Continued

3. **Standards:** The Taxpayer will electronically transmit returns, reports, and claim forms (filings) to the BOE according to the BOE's standards and instructions as outlined in the *eFiling Guide*. The BOE may revise or update these standards and/or *eFiling Guide* as necessary. The BOE will advise the 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 BOE, 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 BOE shall represent the signature of the Taxpayer or an authorized agent who affixed his or her signature to this agreement, and, with respect to each electronic filing transmitted with the identification code and password, shall have the same effect as if the Taxpayer actually signed the electronic file.
5. **Receipt of Transmissions:** A filing shall be deemed to have been filed with the BOE when the filing, in the stipulated format, is accessible to the BOE and meets the requirements of the BOE. If the Taxpayer attempts to file a tax form and is unable to do so because the Receipt Computer is not available to receive a filing, the Taxpayer should immediately contact the BOE when such an access problem is identified. Please refer to the *eFiling Guide* for additional information concerning the transmission of filings and the procedures for contacting the BOE.
6. **Acknowledgment of Receipt of Transmissions:** The BOE will issue an acknowledgment upon receiving a successfully transmitted filing from the Taxpayer. The acknowledgment will communicate only that the BOE has received the filing. An acknowledgment does not imply any findings by the BOE as to the readability of the filing. A transmission received by the BOE 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 BOE cannot identify the Taxpayer, no acknowledgment will be transmitted. The absence of the acknowledgment shall be treated as notice to the Taxpayer that the BOE did not receive the filing.
8. **Record Retention:** The 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 BOE 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:** The Taxpayer filing electronically under this agreement will make payment of taxes due by use of electronic funds transfer (EFT) regardless of tax amount. The Taxpayer will follow the provisions of the BOE's EFT Program, which allows the use of either Automated Clearing House (ACH) debit (a pay-by-phone program set up through the State's bank) or ACH credit (a transaction arranged by the Taxpayer with its bank) according to instructions included in the BOE's publication 89, *Electronic Funds Transfer Information Guide—Special Taxes*. For more information regarding EFT, contact the Fuel Taxes Division at 916-322-9669.
11. **Limited Disclosure of Confidential Tax Information:** The Taxpayer authorizes the BOE to release, as necessary, certain otherwise confidential transaction information regarding invoice numbers, bills of lading, locations, dates, method of delivery, or 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:** The Taxpayer will submit a schedule identifying the name, location, IRS-assigned Terminal Control Number (TCN), and BOE account number for each terminal covered by this agreement.
14. **System Operations and Security Procedures:** The Taxpayer, at its own expense, shall provide and maintain the equipment, software, services, and testing necessary for the Taxpayer to transmit electronic filings. The BOE, at its own expense, shall provide and maintain the equipment, software, services, and testing necessary for the BOE to receive electronic filings. Both the BOE and the 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.

The Taxpayer is required to transmit security information (authorization code and security code) along with its monthly filing(s). The BOE will provide an authorization code to the Taxpayer. The Taxpayer will provide the BOE with the security code that will be used by the Taxpayer. The security code and authorization code will be used to identify the Taxpayer. The Taxpayer is required to use this security code and authorization code for each filing. This security code will remain in effect until the BOE is notified in writing that the Taxpayer has selected a new security code. The Taxpayer will be required to use the current security code until the Taxpayer receives written notice from the BOE 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.

The 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.

A	I	R	P	O	R	T	3	3	9
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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 BOE's contact for the Motor Fuels Electronic Filing Program will be the Fuel Taxes Division.

Following are the names, telephone and FAX numbers, and email addresses of the 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 BOE Motor Fuels Electronic Filing System.

TAXPAYER'S EFILING TECHNICAL CONTACT PERSON:

NAME Donna Cademartori		
TELEPHONE NUMBER (530) 621-5949	FAX NUMBER (530) 295-1632	EMAIL ADDRESS donna.cademartori@edcgov.us

TAXPAYER'S EXCISE TAX INFORMATION CONTACT PERSON:

NAME Donna Cademartori		
TELEPHONE NUMBER (530) 621-5949	FAX NUMBER (530) 295-1632	EMAIL ADDRESS donna.cademartori@edcgov.us

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 the Taxpayer's tax forms and receive all electronically generated messages and acknowledgments concerning the status of the electronic filing: *See Attached List*

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

17. **Changes in the Information Contained in this Agreement:** The Taxpayer must notify the BOE 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 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. The Taxpayer will comply with all the provisions of the eFiling Guide and related publications, including fraud prevention and detection guidelines, for all years that the Taxpayer participates in the Motor Fuels Electronic Filing Program. I understand that noncompliance may result in the Taxpayer no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of the Taxpayer.

19. **Authorized Signatures:**

A. Taxpayer

NAME OF TAXPAYER County of El Dorado		
NAME OF TAXPAYER'S AUTHORIZED REPRESENTATIVE AND TITLE (please print) Gayle Erbe-Hamlin, Chief Administrative Officer		
SIGNATURE OF TAXPAYER'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 (530) 621-5530	FAX NUMBER (530) 626-5730	EMAIL ADDRESS gayle.erbehmlin@edcgov.us

Contract Administrator: Ruth Young, Department of Transportation
Chief Fiscal Officer, or Successor

#15 Contacts:

Additional Contacts for: Taxpayer's Excise and EFiled Technical Information:

Laura Friestad
(530) 621-5923
Laura.friestad@edcgov.us

Ruth Young
(530) 621-5934
Ruth.young@edcgov.us