STATE OF CALIFORNIA
Franchise Tax Board

Record Layout for Data Transmitted to Franchise Tax Board City/County Business Tax Program – Data Exchange

Purpose

Use these instructions and specifications when transmitting city/county business license information through Secure Web Internet File Transfer (SWIFT).

General Guidelines

- Each record must contain a social security number (SSN) or a federal employer identification number (FEIN).
- Ownership type must be present.
- If the business is a sole proprietorship, you must provide the owner's first and last name. If there is no middle initial, leave that field blank.
- Enter the business name if the taxpayer is using a fictitious name or a DBA (doing business as).
- Enter the address of the business location. If the business is a sole proprietorship, enter the residence address.
- Enter the city, state, and ZIP code.
- Enter the eight-digit business start date. If the start date is unknown, fill the fields with zeros.
- Enter the eight-digit business cease date. If the cease date is unknown or if still in business, fill the fields with zeros.
- Enter the two- to six-digit North American Industry Classification System number. Fill unused fields with zeros.
- Enter the two- to four-digit Standard Industrial Classification number. Fill unused fields with zeros.

File Transmission

Your file must meet these requirements before you transmit it:

- Records must be in standard ASCII code (.txt format).
- Records must be a fixed length of 206 bytes.

Contact Us

Web: **ftb.ca.gov**
Phone: 916.845.6304
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

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Data Element Name	Start Position	End Position	Field Size	Description
Social Security Number (SSN)	1	9	9	Must be present unless FEIN is provided.
Federal Employer ID Number (FEIN)	10	18	9	Must be present unless SSN is provided. Fill unused fields with zeros.
Ownership Type	19	19	1	Must be present: **S** = Sole Proprietorship **P** = Partnership **C** = Corporation **T** = Trust **L** = LLC
Owner Last Name	20	34	15	Must be present if Ownership Type in position 19 = S.
Owner First Name	35	45	11	Must be present if Ownership Type in position 19 = S.
Owner Middle Initial	46	46	1	May be left blank.
Business Name	47	86	40	Enter if business is operating under a fictitious name (doing business as (DBA)).
Business Address	87	126	40	Address of the business location or the residence of the owner if sole proprietorship.
City	127	166	40	Must be present.
State	167	168	2	Enter the valid U.S. Postal Service (USPS) state abbreviation. Format = CA
ZIP Code	169	177	9	Enter the five- or nine-digit ZIP Code assigned by USPS. If only the first five digits are known, left justify information and fill the unused fields with zeros.

Data Element Name	Start Position	End Position	Field Size	Description
Business Start Date	178	185	8	Enter the eight-digit date (MMDDYYYY). Zero fill if unknown.
Business Cease Date	186	193	8	Enter the eight-digit date (MMDDYYYY) if out of business. Zero fill if unknown or still in business.
City/County Business Tax Number	194	196	3	Enter three-digit number assigned by FTB.
North American Industry Classification System (NAICS)	197	202	6	Enter the two- to six-digit digit NAICS code. Left Justify. Fill unused field with zeros (example, 99 will be 9900).
Standard Industrial Classification (SIC)	203	206	4	Enter the two- to four-digit SIC code. Left justify. Fill unused fields with zeros.
Total Record Length		206		