Record Layout for Data Transmitted to Cities
City Business Tax Program – Data Exchange

FTB follows these specifications when sending data to cities.

Data Element Name	Length	Start Position	Description
ENTITY TYPE	1	1	"P" – Personal income tax record "B" – Business entity tax record
SSN or FEIN	9	2	For "P" records, primary taxpayer's social security number For "B" records, federal employer identification number
LAST NAME	40	11	For "P" records, primary taxpayer's last name For "B" records, business name
FIRST NAME	11	51	For "P" records **only**
MIDDLE INITIAL	1	62	For "P" records **only**
SPOUSE SSN	9	63	For "P" records filed with a joint return
SPOUSE LAST NAME	17	72	For "P" records filed with a joint return
SPOUSE FIRST NAME	11	89	For "P" records filed with a joint return
SPOUSE MIDDLE INITIAL	1	100	For "P" records filed with a joint return
PBA CODE	6	101	For "P" records, principal business activity (PBA) code
ADDRESS NUMBER	10	107	
PRE-DIRECTIONAL DIRECTOR	2	117	Postal Service term referring to the directional word that is located before the street name and suffix (i.e., N, S, E, W, NE, NW, SE, SW)
STREET NAME	28	119	
STREET SUFFIX	4	147	e.g. ST, WAY, HWY, BLVD, etc.
POST-DIRECTIONAL INDICATOR	2	151	Postal Service term referring to the directional word that is located after the street name and suffix (i.e., N, S, E, W, NE, NW, SE, SW)
STREET SUFFIX 2	4	153	
APARTMENT/SUITE NUMBER	10	157	e.g. APT, UNIT, FL, etc.
CITY	13	167	
STATE	2	180	Standard state abbreviation
ZIP CODE	5	182	The 5-digit ZIP Code assigned by the U.S. Postal Service
ZIP CODE SUFFIX	4	187	Provide if known
CBT MATCH	1	191	"N" – No match per CBT data. "Y" – Yes: CBT matched to state tax return filed
TOTAL RECORD LENGTH		191	