



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

ACQUISITIONS MANAGEMENT SECTION
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www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Secretary, Government Operations Agency

TRISTA GONZALEZ
Director

June 8, 2026

ADDENDUM 1

**INVITATION FOR BID NO. 2026-4039
TRANSLATION OF FORMS, PUBLICATIONS, AND WEB CONTENT**

NOTICE TO PROSPECTIVE BIDDERS

This Addendum 1 is to revise B-1, Rate Sheet. Please reference the information below and page 59 of 64 of the IFB No. 2026-4039. Please use the revised Exhibit B-1 Rate Sheet for completion.

The cost for these services shall not exceed \$XXX,XXX.XX. The rates for these services are as noted below. Translation rates per English word include every word added or changed; headers and footers are counted only once. The per-page rate shall be all-inclusive and cover formatting, editing, proofreading, typesetting, page layout of text and graphics, proofing of typeset copy, corrections, final proofing for print, labor, materials, tools, equipment, licenses, delivery costs, and all other services necessary to perform the work and deliver final outputs as stated in Exhibit A, Statement of Work, [Item 11](#), for the languages indicated below. If CDTFA requests the final deliverable as a Word document only, a minimal per page cost for Word documents will be allowed and must be detailed **where the total cost falls below \$75.00, CDTFA will pay a minimum project fee of \$75.00.**

The contact person for this IFB is:

Acquisitions Analyst:
Jonny Hoang
California Department of Tax and Fee Administration
Acquisitions Management Section (AMS)
651 Bannon Street, MIC:24
Sacramento, CA 95811
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**INVITATION FOR BID NO. 2026-4039
TRANSLATION OF FORMS, PUBLICATIONS, AND WEB CONTENT
NOTICE TO PROSPECTIVE BIDDERS**

Date: June 1, 2026

The California Department of Tax and Fee Administration (CDTFA) is releasing Invitation for Bid (IFB) NO. 2026-4039 entitled **Translation of Forms, Publications, and Web Content**.

Bidders are advised to check the Cal eProcure website for addendums, modifications, and updates to the bid documents. CDTFA is not responsible for failure of the prospective bidder to check for any bid document updates, changes, or answers to questions posted on Cal eProcure. Failure to periodically check the website will be at the bidder's sole risk.

In submitting your bid, you must comply with the instructions found herein. Be advised, your bid response will become public record once the Contract becomes final. The CDTFA will provide access to all records upon request unless the law provides an exemption from mandatory disclosure, or a court order is provided.

In the opinion of the CDTFA, this IFB package is complete and without need of explanation. The contact person for this IFB is:

Acquisitions Analyst:
Jonny Hoang
California Department of Tax and Fee Administration
Acquisitions Management Section (AMS)
651 Bannon Street, Suite 100, MIC 24
Sacramento, CA 95811
Telephone: (916) 309-5430
Email: ADMIN-AMSCONTRACTS@CDTFA.CA.GOV
CC: Jonny.Hoang@cdtfa.ca.gov

Please note that no verbal information given will be binding upon the State unless such information is issued in writing as an official addendum. CDTFA reserves the right to reject any and all of the bidders' final responses.

The electronic documentation sent via this email transmission shall not be altered in any manner. The State's copy of the electronic documentation developed for this IFB, is for the purposes of issuing a binding contract and shall be considered the ORIGINAL.

Jonny Hoang

AMS Contract Analyst

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➤ **REQUIRED BID DOCUMENTS CHECKLIST**

1. Exhibit B-1 Rate Sheet - (*Attachment 1*)
2. Bid/Bidder Certification Sheet - (*Attachment 2*)
3. Payee Data Record (Std. 204) which can be accessed on the DGS/PD website, linked here: [STD 204 - Payee Data Record \(ca.gov\)](#)
4. Bidder Declaration/Written Version GSPD-05-105 (written), which can be accessed on the DGS/PD website, linked here: [Bidder Declaration - Written GS PD-05-105 \(ca.gov\)](#).
5. Disabled Veteran Business Enterprise (DVBE) Declaration (DGS PD Std. 843) which can be accessed on the DGS/PD website, linked here: [DVBE Declaration DGS PD Std 843 \(ca.gov\)](#)
6. Darfur Contracting Act, DGS PD 1, which can be accessed on the DGS/PD website, linked here: [Darfur Contracting Act Certification DGS PD 1 \(ca.gov\)](#)
7. Each bidder shall be responsible for providing 3 business references which should include the company name, address, phone number and email address that would allow CDTFA to perform reference check prior to the award.
8. California Civil Rights Laws Attachment (DGS OLS 04) which can be found on the DGS/PD website linked here: [CALIFORNIA CIVIL RIGHTS LAWS ATTACHMENT \(ca.gov\)](#)
9. Commercially Useful Function (CUF) Compliance Form - (Attachment 3)
Note: The CUF Form is not required if neither a Small Business nor Disabled Veteran Business Enterprise will be participating. More detail information regarding CUF is located online on the DGS/PD website linked here: [Commercially Useful Function for Certified Firms \(ca.gov\)](#)

➤ **SAMPLE STD. 213 STANDARD AGREEMENT FORM (ATTACHMENT 4)**

[EXHIBIT A - Statement of Work](#)

[EXHIBIT A-Attachment 1 - Standard Instructions for Translations Contractor](#)

[EXHIBIT A-Attachment 2, Web Link Publishing Standards](#)

[EXHIBIT A-Attachment 3, Glossary of Words and Phrases](#)

[EXHIBIT B – Budget Detail and Payment Provisions](#)

[EXHIBIT B-1 – Rate Sheet](#)

[EXHIBIT C – General Terms and Conditions \(Online Link\)](#)

[EXHIBIT D – Special Terms and Conditions](#)

[EXHIBIT E – Additional Provisions](#)

BIDDER REQUIREMENTS AND INFORMATION

1. PURPOSE AND DESCRIPTION OF SERVICES

- A. Successful bidder, hereinafter referred to as “Contractor”, agrees to provide to the California Department of Tax and Fee Administration, hereinafter referred to as “CDTFA” or the “State”, with the necessary linguistic expertise, desktop publishing, and accessibility skills, materials, supplies, and equipment needed to support CDTFA with translation services and produce the final deliverables, as described herein. Services will primarily be provided for the following languages. CDTFA may request other languages; in such instances, the Contractor will supply a quote that shall not exceed the rates as stated in [Exhibit B-1](#), Rate Sheet.

Amharic	Arabic	Armenian
Chinese (traditional)	Farsi	Hmong
Hindi	Japanese	Korean
Punjabi	Russian	Spanish
Tagalog	Urdu	Vietnamese

- B. The Contractor shall maintain current software applications such as but not limited to Creative Cloud, InDesign, Illustrator, and Adobe Acrobat, upgrading as needed to ensure the electronic files provided to CDTFA are current and usable by CDTFA and its printers. CDTFA utilizes Imposition Wizard software and Commonlook accessibility checker. The Contractor shall have knowledge of these applications. Acceptance of final files will be upon error-free print set-up through Imposition Wizard software and successful [WCAG 2.0](#) (or current) accessibility verification in Commonlook. If the Contractor uses a computer-aided translation tool or translation memory system, it should successfully process translations within HTML and SRT files and export to XML.
- C. The Contractor shall provide translation, typesetting, and desktop publishing for various CDTFA publications. CDTFA will transmit each project to the Contractor for a cost estimate. Upon receipt of source files, the Contractor shall perform the services requested within the timeframe specified in Exhibit A, Statement of Work, [Item 11](#), Performance/Turnaround.
- D. In addition to publications, the Contractor shall translate and typeset pamphlets, brochures, forms, posters, phone scripts, video scripts, web pages (provided in HTML format), advertisements, news releases, leaflets, letters, PowerPoint slides, social media posts, video subtitles, and other documents as needed. The Contractor shall provide translation services for both print and non-print projects in any of the listed languages.
- E. Certain jobs will typically include items such as business cards, video scripts, news releases, biographies, single-page text for the web or e-services program, advertisements, flyers, and posters. These small jobs shall require a turnaround time of five (5) business days (excluding CDTFA’s review time) instead of the timeline outlined in Exhibit A, Statement of Work, [Item 11](#). These small jobs are not considered to be expedited services and will not incur rush fees described in Exhibit A, Statement of Work, [Item 12](#).
- F. The services shall be performed at the Contractor’s location, and completed projects shall be delivered via email or placed into an external shared BOX folder. Deliverables shall be provided to the CDTFA translation project coordinator, who will be identified to the Contractor at the time of each project assignment.

- G. The services shall be performed July 1, 2026 or upon DGS approval, whichever is later, through June 30, 2029, Monday through Friday, between the hours of 8:00 AM and 5:00 PM, Pacific Time, except weekends and [State Holidays](#).
- H. The Contractor is not authorized to commence work, as described in this contract, until the contract has been fully executed. Any services provided prior to execution of the contract shall be considered voluntary and non-compensable.

2. AMENDMENT

This Agreement may be amended to add new language(s) at the costs per word as negotiated by the CDTFA's Contract Manager and the Contractor. The costs per word shall not exceed the rates as stated in [Exhibit B-1](#), Rate Sheet. If the CDTFA exercises this option, it will initiate an amendment to add the new language(s).

3. BIDDER'S MINIMUM QUALIFICATIONS

- A. The Contractor shall ensure that only qualified translators are used for services provided under this Agreement and shall be held responsible for the quality and accuracy of all translations.
- Translators shall have a minimum of **three (3) years** of continuous professional translation experience.
 - The Contractor shall provide copies of language certifications from the American Translators Association (ATA) for translators assigned to translate CDTFA documents from English into Spanish, Chinese, Korean, Japanese, Russian, and any other language requested by CDTFA that is currently certified by the ATA.
 - Translators assigned to the remaining languages listed in the Agreement shall provide proof of the same certification, if unavailable, proof of certification from a government agency or other professional translation service organization.
 - If ATA or certification from another organization is not available for the remaining languages, the Contractor may provide a certification for the translator on company letterhead. The certification must include:
 - (1) A minimum of **three (3) years** of continuous professional translation experience and a degree in professional translation for the target language.
 - (2) Specification of how the translator's language fluency is verified/tested.
 - (3) Identification of the level of competency verified/tested.
- B. Contractor shall ensure that only qualified desktop publishing (DTP) staff is used for services provided through this Agreement. DTP staff must have:
- A minimum of **one (1) year** of experience providing graphic and page layout typesetting services.
 - Journey-level understanding in printing processes, including but not limited to layout, bleeds, folding, cropping, text flow, trapping, RGB, CMYK, and saving files in different file formats for applications for the Internet and printing to both desktop color printers and large commercial printers.
 - Knowledge of accessibility laws and the ability to create files that ensure CDTFA's compliance with those laws.

- A minimum of **one (1) year** of experience creating and manipulating PDF files, including the creation of bookmarks and thumbnails.
 - A minimum of **three (3) years** of experience creating, coding, modifying, and translating HTML files.
- C. If the Contractor subcontracts any work, including subcontracting with another translation service company or desktop publisher, the Contractor shall be responsible to ensure that only qualified translators and desktop publishers are used for services provided as stated in [Paragraphs A and B](#) above. The Contractor retains full responsibility for fulfilling the requirements of this Agreement.
- D. All communications and records originated or prepared by the Contractor—including PDF files, graphics, logos, glossaries, reports, videos (SRT files), brochures, charts, inventions, translation memory exports (XML files), HTML files, and similar materials—produced and delivered under this Agreement shall be the exclusive property of CDTFA. These materials may be copyrighted by CDTFA and shall be released to CDTFA by the Contractor.
- E. All equipment used by the Contractor remains the Contractor's property, and the Contractor is fully responsible for all maintenance and service to prevent any delay or disruption to the services under this Agreement.

4. NEW LANGUAGES

If CDTFA requests translation services in a language not listed on the cost sheet in [Exhibit B-1](#), Rate Sheet, the cost per word will be negotiated by the CDTFA's Contract Manager and the Contractor.

5. SOURCE FILES

- A. New Full Translations: CDTFA will supply electronic files in English, including the graphics and fonts used in the documents. These files are created on a PC platform and are primarily in Word, PowerPoint, HTML, or InDesign Creative Cloud.
- B. Revisions: Most projects involve updates to existing documents. For updates to existing translated documents, CDTFA will supply:
1. The most recent version of the existing electronic translated source file.
 2. The translation memory files, if available.
 3. The new English source file, including all necessary fonts, and graphics. Translated source files are typically in Word, PowerPoint, HTML, or InDesign Creative Cloud.
- C. The Contractor shall be prepared to utilize any layout software programs necessary. The Contractor will utilize comparison software to identify changes between the English source documents. No fee will be charged for this service.
- D. Corrupt Files: CDTFA believes its translation files are in good working order; however, if a file become corrupt and requires re-keying, the Contractor shall be prepared to provide this service. In such instances where re-keying is required, CDTFA will pay one-half (1/2) of the per-word translation cost for re-keying.

6. COST ESTIMATES

The Contractor shall provide a written estimate for each translation within two (2) business days of receiving the request. Cost estimates submitted by email on company letterhead to the CDTFA's Contract Manager. Each estimate will be based on the number of English words to be translated. Upon receipt of the source files, the Contractor shall begin the translation and typesetting necessary for the project.

7. TRANSLATIONS

- A. Translations shall be clear and concise, ensuring maximum ease of comprehension and avoiding confusion or ambiguity. Vocabulary and syntax shall be standard and relevant to the majority of California residents who speak, read, and write the language. Contemporary colloquialisms or regionalisms are not acceptable unless specifically requested. Translations must accurately reflect the meaning contained of the English documents.
- B. To preserve standards and maintain consistency across publication, the Contractor shall use pre-established translated terminology throughout CDTFA's materials (e.g., the phrase "Sales and Use Tax"). A glossary of Spanish words and phrases will be provided. In addition, the Contractor shall follow Style Guides CDTFA's Style Guides.
- C. CDTFA has outlined general rules and standards for publications. For example, all publication covers includes the English title and date as well as the translated title and date. Publication numbers will always include the language identifier. For example, an English publication may be called Publication 23, while the Spanish version would be Publication 23-S ("S" identifies Spanish). Titles of proper names and agencies are typically not translated, but when they are, the English will appear the first time they are introduced. See Exhibit A, Statement of Work, [Attachment 1](#), Standard Instructions for Translations Contractor.
- D. To ensure translators fully understand tax concepts, the Contractor shall provide direct communication between translators and CDTFA tax program experts for clarification of California tax-related terms and concepts, as needed, via email, telephone, or Microsoft Teams.

8. TYPESETTING

The Contractor shall typeset and format documents to mirror the corresponding English version, including margins, graphics placement, font size, leading, kerning, and page numbers. Because translated text may be longer, page flow may differ and additional pages may be needed. In such cases, the Contractor shall ensure that all headers, footers, page numbering, and the table of contents are updated to reflect repagination.

- A. To maintain visual consistency, the Contractor shall follow CDTFA publishing guidelines. See the following guidelines:
 - [Exhibit A, Statement of Work](#)
 - [Exhibit A, Attachment 1, Standard Instructions for Translations Contractor](#)
 - [Exhibit A, Attachment 2, Web Link Publishing Standards](#)
 - [Exhibit A, Attachment 3, Glossary of Words and Phrases](#)
- B. New and revised guidelines will be provided to the Contractor once available.

- C. CDTFA's Contract Manager will reject electronic files received from the Contractor that are, in the judgment of CDTFA's Contract Manager, to be of poor quality or require CDTFA electronic prepress/file manipulation. In such events the Contractor will correct and resubmit those files within 24-hours of being notified by the Contract Manager. No additional payments will be made to the Contractor in the cases of Contractor error or omission. Repeated poor quality of electronic files from the Contractor due to typesetting/layout errors may be seen as the Contractor's inability to provide the required services and possible cause for termination of the Agreement.
- D. CDTFA may also request files to be translated and produced in Word, PowerPoint, InDesign, HTML, SRT, or Excel. CDTFA will make payment based on which deliverables are requested.

9. **DRAFT**

Within two (2) to fifteen (15) calendar days of receiving the source files, depending on word count (see Exhibit A, Statement of Work, [Item 11](#) for details), the Contractor shall submit a draft of the translated project to CDTFA. Translation requests will be provided in one of two formats:

- A. **Formatted Proof:** CDTFA will typically request a proof that mirrors the final layout, following established guidelines and ensuring accurate translation, spelling, grammar, and punctuation. All graphics, colors, page flow, and design elements must be included in the first proof. The proof shall be provided as a composite PDF file (current Adobe Acrobat version) and sent electronically by email to the CDTFA's Contract Manager.
- B. **Side-by-Side Draft:** Alternatively, CDTFA may request a two-column Word document showing English on one side and the translated language on the other, broken into paragraphs for ease of review.
- C. **In all instances:** Translations should be carefully proofread by the translator as well as proofread by a second party before the proof is submitted to CDTFA.

CDTFA will conduct an internal review and, if needed, provide corrections to the Contractor for language and formatting. Typically, corrections are made and another round of proofs is required. These corrections will be submitted as notations embedded in a PDF or, if handwritten edits are necessary, scanned and electronically returned to the Contractor. If there is a difference of opinion regarding word usage, language syntax, or interpretation, the CDTFA's Contract Manager will instruct the internal reviewer to contact the translator to reach a mutually acceptable resolution. There will be no additional compensation to the Contractor for corrections or for errors or omissions.

CDTFA considers the need for more than one proof to be an exception; however, if a second proof is required, the Contractor shall submit the corrected proof within five (5) business days from the date corrections are requested. If the Contractor develops a pattern of consistently requiring more than two proofs per project, CDTFA may consider this a service issue and possible cause for termination of the Agreement.

10. **FINAL DELIVERABLES**

The Contractor shall submit final deliverables within five (5) business days after CDTFA's Contract Manager approves the proof. CDTFA expects the final deliverables to be free of any errors in

content and layout. If the final deliverables contain errors not caused by CDTFA, it may be considered a failure to meet the deadlines outlined in Exhibit A, Statement of Work, [Item 11](#), Performance/Turnaround.

The final deliverables will consist of the following:

Source File – Word, PowerPoint, InDesign Creative Cloud, HTML, SRT, Excel (PC compatible). Typeset and, when applicable, coded to match English version.

- Sequential pages (not booked).
- Prepared for print and packaged with all graphics and fonts, no RGB or incorrect colors.
- Delivered electronically (email or external shared BOX folder).

Booked Composite File for Print – PDF\High Quality Print

- Converted to PDF from final source file.
- Booked pages.
- Composite.
- Pantone “spot” colors to match English version.
- Embedded fonts.
- 0.125 bleeds.
- Press ready.
- Delivered electronically (email or external shared BOX folder).

Web File – PDF

- Converted to PDF from final source file (using screen optimized settings for Internet)
- In compliance with [California Government Code Section § 11135](#) to comply with rules regarding accessibility for persons with disabilities- see Web Content Accessibility Guidelines 2.x.).
- Blank pages deleted.
- Sequential pages.
- Bookmarked with simple links from “Table of Contents” to associated chapters.
- Embedded fonts.
- Union bug removed.
- Delivered electronically (email or external shared BOX folder).

Web Title File

- Translated web title (used for link on the Internet) with standardized formatting prepared as Word document.
- Delivered electronically (email or external shared BOX folder).

Summary Sheet

- A completed summary sheet indicating information including but not limited to the type of source file used and any color and/or font changes made from the original English document.

11. PERFORMANCE/TURNAROUND

Each project requests by CDTFA will be independent prior requests and will have distinct turnaround times as specified by CDTFA’s Contract Manager and described below.

- From the time CDTFA's Contract Manager requests translation services, the Contractor shall submit a cost estimate within two (2) business days.
- The first proof due date depends on the word count. Please see table below.

Words	Page	Turn-around time
1,500 or less	1-2	2 business days
3,000	2-10	5 business days
4,500	5-15	8 business days
6,000	10-25	10 business days
7,500	15-35	15 business days

- When necessary, the Contractor request an extension for holidays and more complex translations.
- If a second proof is required, the Contractor shall have five (5) business days to complete the changes.
- In the rare case that more than two proofs are required, the same turnaround timeframe shall apply to all subsequent proofs.
- From the time CDTFA's Contract Manager approves the proof for final deliverables, the Contractor shall have five (5) business days to provide all final deliverables listed in Exhibit A, Statement of Work, [Item 10](#).

12. EXPEDITED SERVICE

If CDTFA requests expedited services beyond the standard turnaround times in Exhibit A, Statement of Work ([Items 1.E](#) or [11](#)), an additional 25% fee will apply.

13. SECONDARY REVIEW

In rare instances when CDTFA does not have a team member to conduct an internal review of a document, CDTFA may request from the Contractor a second, independent review by a different translator. CDTFA may also request a review of documents translated in-house. In these instances, CDTFA will pay 50% of the agreed-upon translation rate for that language.

14. AUTHORIZED EMPLOYEES

The following employees are authorized to request services as project coordinators under this Agreement:

Leslee Yeager	(916) 309-8405
Amy Henry	(916) 309-0030
Annette Zurawski	(916) 309-8409
Stephany Jordan	(916) 309-8436
Alexander Lewis	(916) 309-8495
Adam Neighbours	(916) 309-0449

15. EXECUTIVE ORDER N-6-22 – RUSSIA SANCTIONS

On March 4, 2022, Governor Gavin Newsom issued Executive Order [N-6-22](#) (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. By submitting a bid or proposal, the Contractor represents that it is not a target of Economic Sanctions. Should the State determine the

Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for rejection of the Contractor's bid/proposal any time prior to contract execution, or, if determined after contract execution, shall be grounds for termination by the State.

16. HEALTH AND SAFETY

Contractor is required to, at their own expense, comply with all applicable health and safety laws and regulations. Upon notice, Contractor is also required to comply with the state agency's specific health and safety requirements and policies. Contractor agrees to include in any subcontract related to performance of this Agreement, a requirement that the subcontractor comply with all applicable health and safety laws and regulations, and upon notice, the state agency's specific health and safety requirements and policies.

17. PROHIBITION ON TAX DELINQUENTS

Persons or companies identified as the largest tax delinquents by the Franchise Tax Board (FTB) or the (CDTFA) under authority of Sections 7063 or 19195 of the Revenue and Taxation Code, shall be disqualified from the bidding process.

Pursuant to PCC §10295.4, contracts are void and unenforceable if a Contractor is included on tax delinquency lists. (a) Notwithstanding any other law, a state agency shall not enter into any contract for the acquisition of goods or services with a contractor whose name appears on either list of the 500 largest tax delinquencies pursuant to Section 7063 or 19195 of the Revenue and Taxation Code. Any contract entered into in violation of this subdivision is void and unenforceable.

18. GENERATIVE ARTIFICIAL INTELLIGENCE DISCLOSURE OBLIGATIONS (GENAI)

The State of California seeks to realize the potential benefits of GenAI, through the development and deployment of GenAI tools, while balancing the risks of these new technologies.

Per Executive Order N-12-23, all Bidders / Offerors must notify the State in writing if it: (1) intends to provide GenAI as a deliverable to the State; or (2), intends to utilize GenAI, including GenAI from third parties, to complete all or a portion of any deliverable that materially impacts: (i) functionality of a State system, (ii) risk to the State, or (iii) Contract performance. For avoidance of doubt, the term "materially impacts" shall have the meaning set forth in State Administrative Manual (SAM) § 4986.2 Definitions for GenAI

Failure to report GenAI to the State may result in disqualification. The State reserves the right to seek any and all relief to which it may be entitled to as a result of such non-disclosure.

Upon notification by a Bidder / Offeror of GenAI as required, the State reserves the right to incorporate GenAI Special Provisions into the final contract or reject bids/offers that present an unacceptable level of risk to the State.

Government Code 11549.64 defines "Generative Artificial Intelligence (GenAI)" as an artificial intelligence system that can generate derived synthetic content, including text, images, video, and audio that emulates the structure and characteristics of the system's training data.

19. **PROHIBITION OF UNAUTHORIZED USE OF CDTFA LOGO AND NAME**

The name "California Department of Tax and Fee Administration" and the CDTFA logo (collectively referred to as the "CDTFA Marks"), are the exclusive property of California Department of Tax and Fee Administration ("CDTFA").

- A. **Unauthorized Use:** No individual, entity, or organization (hereinafter referred to as "User") shall
- B. Use, reproduce, distribute, or display the CDTFA Marks in any manner without the prior written consent of CDTFA. This prohibition includes, but is not limited to, use in advertising, promotional materials, websites, social media, and any other form of communication.
- C. **Request for Permission:** Any User seeking to use the CDTFA Marks must submit a written request to CDTFA, detailing the intended use, context, and duration of such use. CDTFA reserves the right to grant or deny permission at its sole discretion.
- D. **Consequences of Unauthorized Use:** Any unauthorized use of the CDTFA Marks may result in legal action, including but not limited to, claims for damages, injunctive relief, and any other remedies available under applicable law.
- E. **Modification of Terms:** CDTFA reserves the right to modify these terms at any time without prior notice. Continued use of the CDTFA Marks after such modifications shall constitute acceptance of the revised terms.

20. **SCHEDULE OF EVENTS**

Event	Date	Time
IFB available to prospective bidders	Monday, June 1, 2026	5:00 PM
Written questions regarding IFB are due by (Note: See additional info in Section 21.)	Thursday, June 4, 2026	1:00 PM
Written responses to IFB questions released by	Monday, June 8, 2026	4:00 PM
Final date for Bid Submission and Bid Opening/Evaluation (Note: See additional info in Section 22.)	Friday, June 12, 2026	4:00 PM
Intent to Award	Monday, June 15, 2026	4:00 PM
Proposed start date of contract	July 1, 2026, or upon DGS approval, whichever is later	N/A

21. **WRITTEN QUESTIONS**

Submit all written questions via electronic mail (email) to CDTFA AMS'S Inbox at: ADMIN-AMSCONTRACTS@CDTFA.CA.GOV and CC: Jonny.Hoang@cdtfa.ca.gov, the contact person indicated on the cover page of this IFB package no later than the date and time specified in Section 20. Schedule of Events. Written responses to IFB questions will be released by the date and time specified in Section 20. Schedule of Events and viewable in the online project advertisement in Cal eProcure at: www.caleprocure.ca.gov.

22. **SUBMISSION OF BIDS**

- A. Bids must be submitted via email, no later than the date and time specified in Section 20. Schedule of Events.

Bids submitted via email must be sent to the CDTFA AMS'S Inbox at:

ADMIN-AMSCONTRACTS@CDTFA.CA.GOV and CC: Jonny Hoang at Jonny.Hoang@cdtfa.ca.gov

- B. The email must contain the following in the subject line:

- 1) **BIDDER'S/COMPANY'S NAME**
- 2) In the body of the email, provide a short sentence to identify the service requested, the IFB number, and send it **ATTN: Jonny Hoang**

- C. Bids must be received by the CDTFA no later than the date and time specified in Section 20. Schedule of Events. **Any bid received after the specified due date and time will not be accepted and shall be returned to the bidder as a rejected bid.** It is CDTFA's policy to make every effort to ensure that all bids have been received and properly time stamped and certified; however, bidders are ultimately responsible for ensuring timely receipt of their bid. Bidders may verify receipt of their bid by contacting the person identified in the cover letter of this IFB prior to the Bid Opening.

- D. Bids shall include all required bid documents identified in the **Required Bid Documents Checklist**. **Only submit the required bid documents with your bid, not the entire IFB package.** Bids not including the required bid documents shall be deemed non-responsive. A non-responsive bid is one that does not meet the basic bid requirements. Additionally, bid documents mailed or personal delivery shall be stapled and placed in a secure envelop; bid documents DO NOT need to be placed in a binder or folder for submission.

- E. **All required bid documents submitted by mail or personal delivery must be printed single-sided.** Bids that include required bid documents that are printed double-sided shall be deemed non-responsive.

- F. All documents requiring a signature must bear an original signature of a person authorized to bind the bidding firm.

- G. Bids must be submitted for the performance of all the services described herein. Any deviation from the work specifications shall not be considered and shall cause a bid to be rejected.

- H. Costs for developing bids in anticipation of award of the contract are entirely the responsibility of the bidder and shall not be charged to the CDTFA.

- I. An individual who is authorized to bind the bidding firm contractually shall sign the **Bid/Bidder Certification Sheet (Attachment 2)**. The signature must indicate the title or position that the individual holds in the firm. An unsigned bid may be rejected.

- J. A bidder may modify a bid after its submission by withdrawing its original bid and resubmitting a new bid prior to the bid submission deadline. Bidder modifications offered in any other manner, oral or written, shall not be considered.

- K. A bidder may withdraw their bid by submitting a written withdrawal request to the CDTFA, signed by the bidder or an authorized agent. A bidder may thereafter submit a new bid prior to the bid submission deadline. Bids may not be withdrawn without cause subsequent to bid submission deadline.

- L. The CDTFA may modify this IFB prior to the date fixed for submission of bids by the issuance of an addendum to all parties who received a bid package.
- M. Bidders are cautioned to not rely on the CDTFA during the evaluation to discover and report to the bidder any defects and errors in the submitted documents. Bidders, before submitting their documents, should carefully prove them for errors and adherence to the IFB requirements.
- N. Where applicable, bidders should carefully examine work sites and specifications. Bidders shall investigate conditions, character, and quality of surface or subsurface materials or obstacles that might be encountered. No additions or increases to the contract amount shall be made due to a lack of careful examination of work sites and specifications.
- O. Bidders should be aware that marking a document "confidential" or "proprietary" in a bid may exclude a bid from consideration for award and will not keep that document from being released after notice of award as part of the public record unless a court has ordered the CDTFA not to release the document. Any disclosure of confidential information provided by a bidder is a basis for rejecting the bidder's bid and ruling the bidder ineligible to further participate.

23. DISPOSITION OF BIDS

All documents submitted in response to this IFB shall become the property of the State of California and shall be regarded as public records under the California Public Records Act (Government Code Section 6250 et seq.). However, the contents of all proposals, draft bids, correspondence, agenda, memoranda, working papers, or any other medium which discloses any aspect of a bidder's bid, shall be held in the strictest confidence until notice of award is released. The content of all working papers and discussions relating to a bid shall be held in confidence indefinitely, unless the public's interest is best served by an item's disclosure because of its direct pertinence to a decision, agreement, or evaluation of a bid. Bid packages may be returned only at the bidder's expense unless such expense is waived by the CDTFA.

24. EVALUATION AND SELECTION

- A. Each bid shall be checked for the presence or absence of required information in conformance with the submission requirements of this IFB.
- B. The CDTFA shall put each bid through a process of evaluation to determine its responsiveness to the CDTFA's needs.
- C. A bidder may be deemed not responsible, and their bid may be rejected if they have previously been terminated for cause/breach for the same or similar services at the location designated in this IFB.
- D. All bids may be rejected whenever the CDTFA determines that the cost is not reasonable or otherwise in the best interest of the CDTFA. There is no requirement to award a contract if, in the opinion of the CDTFA, no bids were received containing a reasonable contract price or if there is another business-based reason not to make an award.
- E. Bids that contain false or misleading statements, or which provide references that do not support an attribute or condition claimed by the bidder, may be rejected. If, in the opinion of the CDTFA, such information was intended to mislead the CDTFA in its evaluation of the bid, and the attribute, condition, or capability is a requirement of this IFB, it shall be the basis for rejection of the bid.

- F. A bid may be rejected if it is conditional or incomplete. The CDTFA may reject any or all bids and may waive any immaterial deviation in a bid. The CDTFA's waiver of immaterial defect shall in no way modify the IFB document or excuse the bidder from full compliance with all requirements if awarded the contract.
- G. State's General Terms and Conditions (GTC) for Non-IT Services are not negotiable. The GTC may be viewed on the internet at: [General Terms and Conditions \(GTC 02/2025\)](#).
- H. The final selection shall be made based on the **lowest responsible responsive bid**. In the event there is tie, each of the tied bidders shall be contacted by the contact person indicated on the cover page of this IFB regarding a date and time for a flip of a coin. The bidder whose bid was received first shall make the call. Bidders or their authorized representative(s) are allowed to be present for the flip of the coin.

25. NOTICE OF INTENT TO AWARD CONTRACT

Upon written request by any bidder via email, or regular mail, or personal delivery prior to award of the contract, the CDTFA shall email and post in Cal eProcure, a written notice of intent to award contract no less than five (5) CDTFA business days prior to awarding the contract. All written requests must be submitted to and received by the contact person indicated on the cover page of this IFB prior to award of the contract.

26. PROTEST

- A. If any bidder, prior to the award of the contract, files an initial protest with the CDTFA and the Department of General Services (DGS) on the grounds that the protesting bidder is the lowest responsive responsible bidder, the contract shall not be awarded until either the protest has been withdrawn or the Department of General Services has decided the matter.
- B. Within five (5) calendar days after filing an initial protest with the CDTFA and DGS, the protesting bidder shall file a full and complete written statement with the CDTFA and DGS specifying the grounds for the protest, including: the IFB number, the name of the State agency involved, and the agency contract person. Protestants should also include their fax number if they have one.
- C. A written protest must be sent by regular mail, emailed, courier, or personal delivery to both of the following:

Department of General Services
Office of Legal Services
Attn: Protest Coordinator
707 3rd. Street 7th Floor
West Sacramento, CA 95605
email: OLSProtests@dgs.ca.gov

California Department of Tax and Fee
Administration/Contracts Unit
Attn: Jonny Hoang
651 Bannan Street, Suite 100, MIC:24
Sacramento, CA 95811
email: ADMIN-AMSContracts@cdtfa.ca.gov

27. NOTICE OF CONTRACT AWARD

The CDTFA shall email, or mail bidding contractors a written notice of contract award.

28. STANDARD CONDITIONS OF SERVICE

- A. Following the release of the written notice of contract award, the CDTFA shall email, fax, or mail the awarded contractor a prepared contract for signature that includes a cover letter instructing the awarded contractor on how to proceed. The cover letter may request that

additional information and/or required documents be provided by the awarded contractor before the contract can be fully executed.

- B. Services shall be available on the expressed date set by the CDTFA after all approvals have been obtained and the contract is fully executed.
- C. All performance under the contract shall be completed on or before the termination date of the contract.
- D. No oral understanding or agreement shall be binding on either party.

Required Documents (Awarded Contractor).

29. REQUIRED DOCUMENTS (AWARDED CONTRACTOR)

- A. Prior to approval of the contract, the awarded contractor shall provide to CDTFA the following required documents within ten (10) calendar days. If the awarded contractor fails to provide the CDTFA with all of the following required documents within the above specified number of calendar days, the CDTFA may deem the awarded contractor as non-responsive and may rescind the contract award:

- 1) California Civil Rights Law Certification (Per Public Contract Code 2010)

The awarded Contractor shall sign and submit to the CDTFA, California Civil Rights Law Certification if the total Contract amount exceeds \$100,000.00. The form can be found on the DGS/PD website, linked here: [California Civil Rights Laws Attachment \(ca.gov\)](#).

- 2) Iran Contracting Act Certification

The awarded Contractor shall sign and submit to the CDTFA, Iran Contracting Act if the total Contract amount exceeds \$1,000,000.00. The form can be found on the DGS/PD website, linked here: [Iran Contracting Act Verification Form \(ca.gov\)](#).

30. PREFERENCE PROGRAMS SMALL BUSINESS/MICRO BUSINESS/DISABLED VETERAN BUSINESS ENTERPRISE (SB/MB/DVBE)

- A. Small Business/Micro Business (SB/MB) Enterprise Preference Program

- 1) A five percent (5%) preference will be granted to Bidders certified as "Small Business" or "Microbusiness" in accordance with California Code of Regulations, Title 2, § 1896 et. seq. A business that is not certified as a SB/MB may receive a preference of 5% if that business commits to subcontract at least 25% of its net bid price with one or more SB or MB. The value of the SB/MB preference cannot exceed \$50,000.00 when a contract award is based upon award to the lowest bid.
- 2) A certified SB/MB may only be displaced by another certified SB/MB with a higher percentage of DVBE participation and a lower adjusted Bid price.
- 3) If the Bidder is not already a Certified SB/MB, applications for certification as "Small Business" or "Micro Business" must be submitted to the Office of Small Business and DVBE Certification (OSDS), 707 3rd Street, First Floor, Suite 1-400, West Sacramento, CA 95605.

- 4) Submit a copy of your OSDS certification email confirmation with the Bid Form.
- 5) Pursuant to Section 1896.14, in order to receive the small business preference, Bidders must have a completed application (including proof of annual receipts) on file with the OSDS. The Bidder must have requested a preference from OSDS and meet all applicable requirements under the subchapter and the State Small Business Procurement and Contract Act.

Note: Firms can apply for SB/MB and or DVBE certification on the OSDS website linked here: [Application for Certification as a SB/MB and/or DVBE \(ca.gov\)](https://www.cdtdfa.ca.gov/Portals/0/Forms/OSDS%20Certification%20Application%20Form.pdf)

B. DVBE Participation

- 1) The DVBE Participation Program for state contracts is established in Public Contract Code, § 10115 et seq., Military and Veterans Code (MVC), § 999 et seq., and California Code of

Regulations, Title 2, § 1896.60 et seq. Military and Veterans code Section 999.2 establishes a contract participation goal of at least three percent (3%) for DVBE. This goal applies to a state agency's overall contracting program. For the purpose of this solicitation the DVBE program requirements are waived. Bidders must have DVBE Participation of no less than the required goal. The DVBE Incentive does not alter this requirement.

- 2) A DVBE Incentive will be granted to bidders achieving DVBE Participation of one percent (1%) or more of their Bid total, in accordance with Military and Veterans Code, § 999.5(a) and (d), and California Code of Regulations §1896.98 et seq.
- 3) The DVBE Incentive will be applied during the Bid evaluation process and will only be applied to responsive Bids. Any Small Business Preference will be calculated prior to the DVBE Incentive calculation.

Bidders that achieve a DVBE Participation of one percent (1%) or more will have the DVBE Incentive applied to their Bid in an attempt to displace the apparent low Bidder. The percentage of DVBE Incentive will be equal to the percentage of DVBE participation, and subject to a minimum of one percent (1%) and a maximum of five percent (5%).

- 4) Each Bidder's DVBE Incentive percentage will be computed and subtracted from the lowest responsive Bid amount. Calculations to determine adjusted Bid price are for consideration only and the Contract will be awarded for the Bidder's actual Bid amount.
- 5) Bidders who have been certified by California as a DVBE should submit a completed form(s) DVBE DGS PD. 843. All disabled veteran owners and disabled veteran managers of the DVBE(s) must sign the form(s). Should the form not be included with the solicitation, contact the State contracting official or obtain a copy online from OSDS website at: [Disabled Veterans Business Enterprise Declarations \(ca.gov\)](https://www.cdtdfa.ca.gov/Portals/0/Forms/DVBE%20DGS%20PD%20843.pdf)
- 6) The completed form should be included with the quotation/Bid response.

31. AMERICANS WITH DISABILITIES ACT (ADA)

The Contractor certifies it complies with the Americans with Disabilities Act of 1990 (42 U.S.C. section 12101, et seq.).

ATTACHEMENT 2**BID/BIDDER CERTIFICATION SHEET**

Your bid may be deemed non-responsive by the CDTFA if you fail to complete, sign, and submit this document with your bid.

- A. Our bid is submitted as detailed in Attachment 2, Cost Sheet.
- B. All required bid documents are included with our bid.
- C. The signature affixed hereon and dated certifies compliance with all the requirements of this bid document. The signature below authorizes the verification of this certification.

BIDDER INFORMATION		
1. BIDDER'S LEGAL BUSINESS NAME:		
2. ADDRESS, CITY, STATE, ZIP CODE:		
3. TELEPHONE NUMBER:	4. FAX NUMBER:	5. EMAIL ADDRESS:
ORGANIZATION TYPE		
6. SOLE PROPRIETORSHIP/SINGLE MEMBER LLC. ☐ 7. PARTNERSHIP ☐ 8. CORPORATION ☐		
9. FEDERAL EMPLOYER ID NUMBER (FEIN):	10. CALIFORNIA CORPORATION NUMBER (If Applicable):	
LICENSES AND/OR CERTIFICATIONS (If Applicable)		
11. CONTRACTORS' LICENSE NUMBER:	12. PUC LICENSE NUMBER CAL-T:	13. ADDITIONAL REQUIRED LICENSES/CERTS:
14. Is this company certified by the Department of General Services, Office of Small Business and Disabled Veteran Business Enterprises Services (OSDS) as any of the following:		
A. SMALL BUSINESS ENTERPRISE? (☐ YES* ☐ NO) →		*If "YES", enter certification number: _____
B. DISABLED VETERAN BUSINESS ENTERPRISE? (☐ YES* ☐ NO) →		*If "YES", enter certification number: _____
C. If an application for certification is pending, what date was the application submitted to the OSDS? →		_____
*Provide proof of your certification via a printout from the DGS/OSDS Cal eProcure website if either A or B above is checked "YES".		
BIDDER'S AUTHORIZED REPRESENTATIVE		
15. NAME (Print):	16. TITLE:	
17. SIGNATURE:	18. DATE:	

ATTACHMENT 2**COMPLETION INSTRUCTIONS FOR BID/BIDDER CERTIFICATION SHEET**

Complete the numbered items on the Bid/Bidder Certification Sheet by following the instructions below.

Item Numbers	Instructions
1, 2, 3, 4, 5	Must be completed. These items are self-explanatory.
6	Check if your firm is a sole proprietorship. A sole proprietorship is a form of business in which one person owns all the assets of the business in contrast to a partnership and corporation. The sole proprietor is solely liable for all the debts of the business.
7	Check if your firm is a partnership. A partnership is a voluntary agreement between two or more competent persons to place their money, effects, labor, and skill, or some or all of them in lawful commerce or business, with the understanding that there shall be a proportional sharing of the profits and losses between them. An association of two or more persons to carry on, as co-owners, a business for profit.
8 ☐	Check if your firm is a corporation. A corporation is an artificial person or legal entity created by or under the authority of the laws of a state or nation, composed, in some rare instances, of a single person and his successors, being the incumbents of a particular office, but ordinarily consisting of an association of numerous individuals.
9	Enter your Federal Employer Identification Number (FEIN)
10	Enter your corporation number assigned by the California Secretary of State's Office. This information is used for checking if a corporation is in good standing and qualified to conduct business in California.
11	Complete if your firm holds a California contractor's license. This information will be used to verify possession of a contractor's license for public works agreements.
12	Complete if your firm holds a PUC license. This information will be used to verify possession of a PUC license for public works agreements.
13	Complete, if applicable, by indicating the type of additional licenses and/or certifications that your firm possesses that are required for the type of services being procured.
14	If certified as a Small Business Enterprise, place a check in the "Yes" checkbox next to "A", and enter your certification number. If certified as a Disabled Veteran Business Enterprise, place a check in the "Yes" checkbox next to "B" and enter your certification number. If you are not certified as either a Small Business Enterprise or Disabled Veteran Business Enterprise, place a check in the "No" checkbox next to both "A" and "B". If your certification is pending, enter the date your application was submitted to the Office of Small Business and Disabled Veteran Business Enterprise Services (OSDS).
15, 16, 17, 18	Must be completed. These items are self-explanatory.

ATTACHMENT 3**COMMERCIALLY USEFUL FUNCTION (CUF) VERIFICATION FORM**

All bidders must complete the CUF Verification Form and include it with the bid response.

This form must be completed and returned in order for the bid to be considered responsive if any of the following are involved:

- Certified SB/DVBE prime contractors who are not the direct manufacturer of the contracted goods or direct provider of contracted services and not using subcontractors
- Certified SB/DVBE prime contractors using any subcontractors
- Certified SB/DVBE subcontractors

Military and Veterans Code Section 999 and Government Code Section 14837 establish that a certified SB or DVBE must perform a "commercially useful function (CUF)". CUF is defined as a business that meets ALL of the following four requirements:

Vendor Name:	Certification #:
Certified vendor is responsible for the execution of a distinct element of the work of the proposed contract?	Yes ☐ No ☐
Certified vendor carries out its obligation by actually performing, managing, or supervising the work involved?	Yes ☐ No ☐
Certified vendor performs work that is normal for its business services, and function?	Yes ☐ No ☐
Certified vendor is not further subcontracting a portion of the work that is greater than that expected to be subcontracted by normal industry practices?	Yes ☐ No ☐

If the answer to any of the questions listed above is "No", the certified vendor in question is not performing a CUF and will not be considered for the proposed contract "as is".

Please sign and return this form as required by the solicitation.

Print Name:	Title:
Signature:	Date:

ATTACHMENT 4

SAMPLE DO NOT COMPLETE OR SUBMIT WITH YOUR BID!

SCO ID: 7600-20264039

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

2026-4039

PURCHASING AUTHORITY NUMBER (If Applicable)

CDTFA-7600

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

CA Dept. of Tax and Fee Administration

CONTRACTOR NAME

2. The term of this Agreement is:

START DATE

July 1, 2026, or upon DGS approval, whichever is later

THROUGH END DATE

June 30, 2029

3. The maximum amount of this Agreement is:

\$XXX,XXX.XX

4. 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.

Exhibits		Title	Pages
	Exhibit A	Statement of Work	
	Exhibit A	Attachment 1: Standard Instructions for Translations Contractor	
	Exhibit A	Attachment 2: Web Link Publishing Standards	
+ -	Exhibit A	Attachment 3: Glossary of Words and Phrases	
+ -	Exhibit B	Budget Detail and Payment Provisions	
+ -	Exhibit C*	General Terms and Conditions (GTC 02/2025)	
+ -	Exhibit D	Special Terms and Conditions	
+ -	Exhibit E	Additional Provisions	

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 <https://www.dgs.ca.gov/OLS/Resources>

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

CONTRACTOR BUSINESS ADDRESS

CITY

STATE

ZIP

PRINTED NAME OF PERSON SIGNING

TITLE

CONTRACTOR AUTHORIZED SIGNATURE

DATE SIGNED

SCO ID: 7600-20264039

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES		AGREEMENT NUMBER		PURCHASING AUTHORITY NUMBER (If Applicable)	
STANDARD AGREEMENT		2026-4039		CDTFA-7600	
STD 213 (Rev. 04/2020)					
STATE OF CALIFORNIA					
CONTRACTING AGENCY NAME					
CA Dept. of Tax and Fee Administration					
CONTRACTING AGENCY ADDRESS			CITY	STATE	ZIP
651 Bannan Street, Suite 100, MIC: 24			Sacramento	CA	95811
PRINTED NAME OF PERSON SIGNING			TITLE		
Sakinah Carter			Supervisor I, Acquisitions Management Section		
CONTRACTING AGENCY AUTHORIZED SIGNATURE			DATE SIGNED		
CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL			EXEMPTION (If Applicable)		

EXHIBIT A STATEMENT OF WORK

1. PURPOSE AND DESCRIPTION OF SERVICES

- A. Successful bidder, hereinafter referred to as “Contractor”, agrees to provide to the California Department of Tax and Fee Administration, hereinafter referred to as “CDTFA” or the “State”, with the necessary linguistic expertise, desktop publishing, and accessibility skills, materials, supplies, and equipment needed to support CDTFA with translation services and produce the final deliverables, as described herein. Services will primarily be provided for the following languages. CDTFA may request other languages; in such instances, the Contractor will supply a quote that shall not exceed the rates as stated in [Exhibit B-1](#), Rate Sheet.

Amharic	Arabic	Armenian
Chinese (traditional)	Farsi	Hmong
Hindi	Japanese	Korean
Punjabi	Russian	Spanish
Tagalog	Urdu	Vietnamese

- B. The Contractor shall maintain current software applications such as but not limited to Creative Cloud, InDesign, Illustrator, and Adobe Acrobat, upgrading as needed to ensure the electronic files provided to CDTFA are current and usable by CDTFA and its printers. CDTFA utilizes Imposition Wizard software and Commonlook accessibility checker. The Contractor shall have knowledge of these applications. Acceptance of final files will be upon error-free print set-up through Imposition Wizard software and successful [WCAG 2.0](#) (or current) accessibility verification in Commonlook. If the Contractor uses a computer-aided translation tool or translation memory system, it should successfully process translations within HTML and SRT files and export to XML.
- C. The Contractor shall provide translation, typesetting, and desktop publishing for various CDTFA publications. CDTFA will transmit each project to the Contractor for a cost estimate. Upon receipt of source files, the Contractor shall perform the services requested within the timeframe specified in Exhibit A, Statement of Work, [Item 12](#), Performance/Turnaround.
- D. In addition to publications, the Contractor shall translate and typeset pamphlets, brochures, forms, posters, phone scripts, video scripts, web pages (provided in HTML format), advertisements, news releases, leaflets, letters, PowerPoint slides, social media posts, video subtitles, and other documents as needed. The Contractor shall provide translation services for both print and non-print projects in any of the listed languages.
- E. Certain jobs will typically include items such as business cards, video scripts, news releases, biographies, single-page text for the web or e-services program, advertisements, flyers, and posters. These small jobs shall require a turnaround time of five (5) business days (excluding CDTFA’s review time) instead of the timeline outlined in Exhibit A, Statement of Work, [Item 12](#). These small jobs are not considered to be expedited services and will not incur rush fees described in Exhibit A, Statement of Work, [Item 13](#).
- F. The services shall be performed at the Contractor’s location, and completed projects shall be delivered via email or placed into an external shared BOX folder. Deliverables shall be provided to the CDTFA translation project coordinator, who will be identified to the Contractor at the time of each project assignment.

EXHIBIT A STATEMENT OF WORK

- G. The services shall be performed July 1, 2026 or upon DGS approval, whichever is later through July 30, 2029, Monday through Friday, between the hours of 8:00 AM and 5:00 PM, Pacific Time, except weekends and [State Holidays](#).
- H. The Contractor is not authorized to commence work, as described in this contract, until the contract has been fully executed. Any services provided prior to execution of the contract shall be considered voluntary and non-compensable.

2. CONTRACT MANAGERS

California Department of Tax and Fee Administration	Contractor Manager
Division/Section:	Contractor:
Name:	Contractor Name:
Address:	Address:
Direct Phone:	Direct Phone:
Email:	Email:

Direct all contract inquiries to:

CDTFA Representative	Contractor Manager
Business Management Bureau/Acquisitions Management Section	Contractor:
Contract Name: Contracts Unit	Contractor Name:
Address: 651 Bannon Street, Suite 100, MIC: 24 Sacramento, CA 95811	Address:
Phone: (916) 309-5421	Direct Phone:
Email: acquisitionscoor@cdtfa.ca.gov	Email:

Either Party's Contract Manager may be changed without a formal amendment to this Contract. The changing Party will notify the other Party in writing, as soon as the changing Party is aware of the staffing changes. The written notice shall be via mail or email and will contain the new Contract Manager's name, mailing address, email address, and telephone number.

3. AMENDMENT

This Agreement may be amended to add new language(s) at the costs per word as negotiated by the CDTFA's Contract Manager and the Contractor. The costs per word shall not exceed the rates as stated in [Exhibit B-1](#), Rate Sheet. If the CDTFA exercises this option, it will initiate an amendment to add the new language(s).

EXHIBIT A STATEMENT OF WORK

4. MINIMUM QUALIFICATIONS

- A. The Contractor shall ensure that only qualified translators are used for services provided under this Agreement and shall be held responsible for the quality and accuracy of all translations.
- Translators shall have a minimum of **three (3) years** of continuous professional translation experience.
 - The Contractor shall provide copies of language certifications from the American Translators Association (ATA) for translators assigned to translate CDTFA documents from English into Spanish, Chinese, Korean, Japanese, Russian, and any other language requested by CDTFA that is currently certified by the ATA.
 - Translators assigned to the remaining languages listed in the Agreement shall provide proof of the same certification, if unavailable, proof of certification from a government agency or other professional translation service organization.
 - If ATA or certification from another organization is not available for the remaining languages, the Contractor may provide a certification for the translator on company letterhead. The certification must include:
 - (1) A minimum of **three (3) years** of continuous professional translation experience and a degree in professional translation for the target language.
 - (2) Specification of how the translator's language fluency is verified/tested.
 - (3) Identification of the level of competency verified/tested.
- B. Contractor shall ensure that only qualified desktop publishing (DTP) staff is used for services provided through this Agreement. DTP staff must have:
- A minimum of **one (1) year** of experience providing graphic and page layout typesetting services.
 - Journey-level understanding in printing processes, including but not limited to layout, bleeds, folding, cropping, text flow, trapping, RGB, CMYK, and saving files in different file formats for applications for the Internet and printing to both desktop color printers and large commercial printers.
 - Knowledge of accessibility laws and the ability to create files that ensure CDTFA's compliance with those laws.
 - A minimum of **one (1) year** of experience creating and manipulating PDF files, including the creation of bookmarks and thumbnails.
 - A minimum of **three (3) years** of experience creating, coding, modifying, and translating HTML files.
- C. If the Contractor subcontracts any work, including subcontracting with another translation service company or desktop publisher, the Contractor shall be responsible to ensure that only qualified translators and desktop publishers are used for services provided as stated in [Paragraphs A and B](#) above. The Contractor retains full responsibility for fulfilling the requirements of this Agreement.
- D. All communications and records originated or prepared by the Contractor—including PDF files, graphics, logos, glossaries, reports, videos (SRT files), brochures, charts, inventions, translation memory exports (XML files), HTML files, and similar materials—produced and

EXHIBIT A STATEMENT OF WORK

delivered under this Agreement shall be the exclusive property of CDTFA. These materials may be copyrighted by CDTFA and shall be released to CDTFA by the Contractor.

- E. All equipment used by the Contractor remains the Contractor's property, and the Contractor is fully responsible for all maintenance and service to prevent any delay or disruption to the services under this Agreement.

5. NEW LANGUAGES

If CDTFA requests translation services in a language not listed on the cost sheet in [Exhibit B-1](#), Rate Sheet, the cost per word will be negotiated by the CDTFA's Contract Manager and the Contractor.

6. SOURCE FILES

- A. New Full Translations: CDTFA will supply electronic files in English, including the graphics and fonts used in the documents. These files are created on a PC platform and are primarily in Word, PowerPoint, HTML, or InDesign Creative Cloud.
- B. Revisions: Most projects involve updates to existing documents. For updates to existing translated documents, CDTFA will supply:
 - 1. The most recent version of the existing electronic translated source file.
 - 2. The translation memory files, if available.
 - 3. The new English source file, including all necessary fonts, and graphics. Translated source files are typically in Word, PowerPoint, HTML, or InDesign Creative Cloud.
- C. The Contractor shall be prepared to utilize any layout software programs necessary. The Contractor will utilize comparison software to identify changes between the English source documents. No fee will be charged for this service.
- D. Corrupt Files: CDTFA believes its translation files are in good working order; however, if a file become corrupt and requires re-keying, the Contractor shall be prepared to provide this service. In such instances where re-keying is required, CDTFA will pay one-half (1/2) of the per-word translation cost for re-keying.

7. COST ESTIMATES

The Contractor shall provide a written estimate for each translation within two (2) business days of receiving the request. Cost estimates submitted by email on company letterhead to the CDTFA's Contract Manager. Each estimate will be based on the number of English words to be translated. Upon receipt of the source files, the Contractor shall begin the translation and typesetting necessary for the project.

8. TRANSLATIONS

- A. Translations shall be clear and concise, ensuring maximum ease of comprehension and avoiding confusion or ambiguity. Vocabulary and syntax shall be standard and relevant to the majority of California residents who speak, read, and write the language. Contemporary colloquialisms or regionalisms are not acceptable unless specifically requested. Translations must accurately reflect the meaning contained of the English documents.

EXHIBIT A STATEMENT OF WORK

- B. To preserve standards and maintain consistency across publication, the Contractor shall use pre-established translated terminology throughout CDTFA's materials (e.g., the phrase "Sales and Use Tax"). A glossary of Spanish words and phrases will be provided. In addition, the Contractor shall follow Style Guides CDTFA's Style Guides.
- C. CDTFA has outlined general rules and standards for publications. For example, all publication covers includes the English title and date as well as the translated title and date. Publication numbers will always include the language identifier. For example, an English publication may be called Publication 23, while the Spanish version would be Publication 23-S ("S" identifies Spanish). Titles of proper names and agencies are typically not translated, but when they are, the English will appear the first time they are introduced. See Exhibit A, Statement of Work, [Attachment 1](#), Standard Instructions for Translations Contractor.
- D. To ensure translators fully understand tax concepts, the Contractor shall provide direct communication between translators and CDTFA tax program experts for clarification of California tax-related terms and concepts, as needed, via email, telephone, or Microsoft Teams.

9. TYPESETTING

The Contractor shall typeset and format documents to mirror the corresponding English version, including margins, graphics placement, font size, leading, kerning, and page numbers. Because translated text may be longer, page flow may differ and additional pages may be needed. In such cases, the Contractor shall ensure that all headers, footers, page numbering, and the table of contents are updated to reflect repagination.

- A. To maintain visual consistency, the Contractor shall follow CDTFA publishing guidelines. See the following guidelines:

- [Exhibit A, Statement of Work](#)
- [Exhibit A, Attachment 1, Standard Instructions for Translations Contractor](#)
- [Exhibit A, Attachment 2, Web Link Publishing Standards](#)
- [Exhibit A, Attachment 3, Glossary of Words and Phrases](#)

- B. New and revised guidelines will be provided to the Contractor once available.
- C. CDTFA's Contract Manager will reject electronic files received from the Contractor that are, in the judgment of CDTFA's Contract Manager, to be of poor quality or require CDTFA electronic prepress/file manipulation. In such events the Contractor will correct and resubmit those files within 24-hours of being notified by the Contract Manager. No additional payments will be made to the Contractor in the cases of Contractor error or omission. Repeated poor quality of electronic files from the Contractor due to typesetting/layout errors may be seen as the Contractor's inability to provide the required services and possible cause for termination of the Agreement.
- D. CDTFA may also request files to be translated and produced in Word, PowerPoint, InDesign, HTML, SRT, or Excel. CDTFA will make payment based on which deliverables are requested.

EXHIBIT A STATEMENT OF WORK

10. DRAFT

Within two (2) to fifteen (15) calendar days of receiving the source files, depending on word count (see Exhibit A, Statement of Work, [Item 12](#) for details), the Contractor shall submit a draft of the translated project to CDTFA. Translation requests will be provided in one of two formats:

- A. **Formatted Proof:** CDTFA will typically request a proof that mirrors the final layout, following established guidelines and ensuring accurate translation, spelling, grammar, and punctuation. All graphics, colors, page flow, and design elements must be included in the first proof. The proof shall be provided as a composite PDF file (current Adobe Acrobat version) and sent electronically by email to the CDTFA's Contract Manager.
- B. **Side-by-Side Draft:** Alternatively, CDTFA may request a two-column Word document showing English on one side and the translated language on the other, broken into paragraphs for ease of review.
- C. **In all instances:** Translations should be carefully proofread by the translator as well as proofread by a second party before the proof is submitted to CDTFA.

CDTFA will conduct an internal review and, if needed, provide corrections to the Contractor for language and formatting. Typically, corrections are made and another round of proofs is required. These corrections will be submitted as notations embedded in a PDF or, if handwritten edits are necessary, scanned and electronically returned to the Contractor. If there is a difference of opinion regarding word usage, language syntax, or interpretation, the CDTFA's Contract Manager will instruct the internal reviewer to contact the translator to reach a mutually acceptable resolution. There will be no additional compensation to the Contractor for corrections or for errors or omissions.

CDTFA considers the need for more than one proof to be an exception; however, if a second proof is required, the Contractor shall submit the corrected proof within five (5) business days from the date corrections are requested. If the Contractor develops a pattern of consistently requiring more than two proofs per project, CDTFA may consider this a service issue and possible cause for termination of the Agreement.

11. FINAL DELIVERABLES

The Contractor shall submit final deliverables within five (5) business days after CDTFA's Contract Manager approves the proof. CDTFA expects the final deliverables to be free of any errors in content and layout. If the final deliverables contain errors not caused by CDTFA, it may be considered a failure to meet the deadlines outlined in Exhibit A, Statement of Work, [Item 12](#), Performance/Turnaround.

The final deliverables will consist of the following:

Source File – Word, PowerPoint, InDesign Creative Cloud, HTML, SRT, Excel (PC compatible). Typeset and, when applicable, coded to match English version.

- Sequential pages (not booked).
- Prepared for print and packaged with all graphics and fonts, no RGB or incorrect colors.
- Delivered electronically (email or external shared BOX folder).

EXHIBIT A STATEMENT OF WORK

Booked Composite File for Print – PDF\High Quality Print

- Converted to PDF from final source file.
- Booked pages.
- Composite.
- Pantone “spot” colors to match English version.
- Embedded fonts.
- 0.125 bleeds.
- Press ready.
- Delivered electronically (email or external shared BOX folder).

Web File – PDF

- Converted to PDF from final source file (using screen optimized settings for Internet)
- In compliance with [California Government Code Section § 11135](#) to comply with rules regarding accessibility for persons with disabilities- see Web Content Accessibility Guidelines 2.x.).
- Blank pages deleted.
- Sequential pages.
- Bookmarked with simple links from “Table of Contents” to associated chapters.
- Embedded fonts.
- Union bug removed.
- Delivered electronically (email or external shared BOX folder).

Web Title File

- Translated web title (used for link on the Internet) with standardized formatting prepared as Word document.
- Delivered electronically (email or external shared BOX folder).

Summary Sheet

- A completed summary sheet indicating information including but not limited to the type of source file used and any color and/or font changes made from the original English document.

12. PERFORMANCE/TURNAROUND

Each project requests by CDTFA will be independent prior requests and will have distinct turnaround times as specified by CDTFA’s Contract Manager and described below.

- From the time CDTFA’s Contract Manager requests translation services, the Contractor shall submit a cost estimate within two (2) business days.
- The first proof due date depends on the word count. Please see table below.

Words	Page	Turn-around time
1,500 or less	1-2	2 business days
3,000	2-10	5 business days
4,500	5-15	8 business days
6,000	10-25	10 business days
7,500	15-35	15 business days

EXHIBIT A STATEMENT OF WORK

- When necessary, the Contractor request an extension for holidays and more complex translations.
- If a second proof is required, the Contractor shall have five (5) business days to complete the changes.
- In the rare case that more than two proofs are required, the same turnaround timeframe shall apply to all subsequent proofs.
- From the time CDTFA's Contract Manager approves the proof for final deliverables, the Contractor shall have five (5) business days to provide all final deliverables listed in Exhibit A, Statement of Work, [Item 11](#).

13. EXPEDITED SERVICE

If CDTFA requests expedited services beyond the standard turnaround times in Exhibit A, Statement of Work ([Items 1.E](#) or [12](#)), an additional 25% fee will apply.

14. SECONDARY REVIEW

In rare instances when CDTFA does not have a team member to conduct an internal review of a document, CDTFA may request from the Contractor a second, independent review by a different translator. CDTFA may also request a review of documents translated in-house. In these instances, CDTFA will pay 50% of the agreed-upon translation rate for that language.

15. AUTHORIZED EMPLOYEES

The following employees are authorized to request services as project coordinators under this Agreement:

Leslee Yeager	(916) 309-8405
Amy Henry	(916) 309-0030
Annette Zurawski	(916) 309-8409
Stephany Jordan	(916) 309-8436
Alexander Lewis	(916) 309-8495
Adam Neighbours	(916) 309-0449

16. SUBCONTRACTORS

Contractor may not subcontract any work, including subcontracting with temporary service agencies, without the express written approval of the CDTFA. If it is anticipated that subcontractors will be used, the Contractor shall provide to the CDTFA the names of the subcontractors, references for the subcontractors, and the portions and monetary percentages of the work to be done by the subcontractors. The Contractor retains total responsibility for fulfilling the requirements of this Agreement.

17. HEALTH AND SAFETY

Contractor is required to, at their own expense, comply with all applicable health and safety laws and regulations. Upon notice, Contractor is also required to comply with the state agency's specific health and safety requirements and policies. Contractor agrees to include in any subcontract related to performance of this Agreement, a requirement that the subcontractor comply with all applicable health and safety laws and regulations, and upon notice, the state agency's specific health and safety requirements and policies.

EXHIBIT A STATEMENT OF WORK

18. CONTRACTOR'S PERFORMANCE

- A. CDTFA shall routinely evaluate the work performance of the Contractor to determine if CDTFA standards, policies and procedures are being maintained.
- B. Contractor's failure to satisfactorily provide services as described under this Agreement on three (3) or more occasions may result in termination of this Agreement per Exhibit C, Item #7 Termination for Cause.
- C. Within a reasonable time period after an unsatisfactory performance event, the CDTFA Contract Manager or designee shall provide in writing the reasons the Contractor did not meet the required policies or standards. CDTFA shall not pay Contractor for any services performed by Contractor which are deemed unacceptable in accordance with the required services contemplated by this Agreement.

19. SUSPENSION OR STOP WORK NOTIFICATION

- A. CDTFA may, at any time, issue a notice to suspend performance or stop work under this Agreement. The initial notification shall be a written directive issued by the CDTFA. Upon receipt of said notice, the Contractor is to suspend and/or stop all, or any part, of the work as described in the written notice. The suspension or stop work notices shall remain in effect as described in CDTFA's written notice to Contractor.
- B. The Contractor shall immediately comply with the suspension or stop work notice take all reasonable steps to minimize and/or halt the incurrence of costs allocable to the performance described by the notification during the period of work suspension or stoppage. Within thirty (30) days of the initial issuance of a suspension or stop work notification, CDTFA shall either:
 - 1) Cancel, extend, or modify the suspension or stop work notification; or
 - 2) Terminate the Agreement per Exhibit C, Item #7, Termination for Cause.

If a suspension or stop work notification issued under this clause is canceled or the period of suspension or any extension thereof is modified or expires, the Contractor may resume work only upon written concurrence of CDTFA.

- C. If the suspension or stop work notification is cancelled and the Agreement resumes, changes to the services, deliverables, performance dates, and/or contract terms resulting from the suspension or stop work notification shall require an amendment to the Agreement.
- D. CDTFA shall not be liable to the Contractor for loss of profits because of any suspension or stop issued under this clause.

**EXHIBIT A
ATTACHMENT 1
STANDARD INSTRUCTIONS FOR TRANSLATIONS CONTRACTOR**

A. Standards for Publications with Cover Jacket (for most translated publications)

1. The translated title must always be the prominent language on the cover.
2. The English title must also be on the cover in smaller font beneath the translated title.
3. Below the English title, including the publication date and the publication number with the language identifier in the translated language.
4. On the following line, include the publication date and the publication number (without language identifier) in English.

Examples of information layout for cover page:

Sales of Cigarettes and Tobacco Products in California (Spanish)

Mayo de 2004 • Publicación No. 78-S

May 2004 • Publication No. 78-S

Your California Seller's Permit (Spanish)

Marzo de 2003 • Publicación No. 73-S

March 2003 • Publication No. 73-S

B. General Handling of Names and Numerals

1. In most cases, numerals are translated in character languages.
2. Address numbers, street names, city, counties, and states are never translated in a publication.
3. Proper names (i.e., persons and places) are not translated.
4. References to pages often appear throughout CDTFA publications. Because translations may increase the number of pages, carefully proof these references and adjust as needed.
5. Update the table of contents as needed to reflect repagination.

C. Headers and Footers

Changes to information appearing in a header or footer will be noted on the page where it first occurs but will not be marked on subsequent pages. Translators should ensure the header/footer change is applied consistently throughout the document.

D. Layout Appearance

Layout – including format, color, fonts, graphics, etc., should mirror the English version to the extent possible or adhere to special instructions provided by the California Department of Tax and Fee Administration (CDTFA).

1. Avoid widows or orphans.
2. Page flow should match the English version; however, reflowing text is acceptable for languages that expand. Blank pages may need to be added for print versions.
3. Leading and Kerning should match English version.

E. Revision Date Change

Revision date change will be noted on front of document and applied throughout the document, typically in the header or footer.

**EXHIBIT A
ATTACHMENT 1
STANDARD INSTRUCTIONS FOR TRANSLATIONS CONTRACTOR**

F. Forms Within Body of Publication

Some publications include forms within the body of the publication. Unless otherwise directed, the forms should be translated and a large diagonal watermark of the translated word “Sample” placed across the form. The watermark should be a 15% screen. In most cases there will also be translated instructions. The English version of the form will be included without the watermark for general use.

G. Glossaries and Style Guides

CDTFA glossaries and style guides will be provided and should be used by translators whenever available for consistency in translations.

H. Proof

1. **First proof** – Provide either a side-by-side word comparison document or a composite PDF of the translated publication. This should include all language changes with correct sequential layout. If an InDesign PDF is requested, it must include the appropriate PMS color, fonts, and graphics.
2. **Second proof (if needed)** – Submit a new composite PDF reflecting corrections identified in the first proof.
3. **Discrepancy resolution process** – To be discussed between the translator and CDTFA reviewer.

I. Union Bug

The union bug logo must appear on all PDFs intended for print jobs, placed at the bottom of the last page. The union bug logo should not appear on PDFs or Word documents intended for web use

J. Disclaimer

The CDTFA Standard Translated publication disclaimer should appear on the bottom of all documents.

**EXHIBIT A
ATTACHMENT 2
WEB LINK PUBLISHING STANDARDS**

Software: Word
Typeface: Arial
Size: 10 - 12 point (or approximately .155 in.)
Characters: Change text to outlines (so that CDTFA can open the file if necessary)
Rule: .5 point
Color: Blue RGB (R=0, G=0, B=255)
Layout: Title example
[Declaración de los Derechos de los Contribuyentes de California](#)
(Publication 70-S, Understanding Your Rights as a California Taxpayer)



CDTFA Glossary

English to Spanish Translations

Glossary of Tax Terms

This glossary is being issued to provide a foundation for translation of tax terminology most commonly used by the California Department of Tax and Fee Administration (CDTFA). We note that compromise is always involved in selecting words and phrases to describe certain tax concepts that may have no precise equivalent in the Spanish language or legal tradition.

The terms in this glossary are among the most commonly used in documents published by CDTFA. They are presented first in English with Spanish translations. We have also translated our departments' division and bureau name list and a list of commonly used programs within our institution.

This glossary is not a legal document and none of the terms found in it should be understood to change the meaning of any provisions of law, regulations, or any other authoritative precedent. Although a reader may understand terms as translated to have particular meanings, the legal meanings of the terms are controlled by the law, regulations, and administrative and judicial decisions. A periodic review is made to determine whether any additions, deletions, or revisions are needed.

English to Spanish Translations

Glosario de Términos Fiscales

Este glosario se publica para proveer una base para la traducción de la terminología fiscal más comúnmente utilizada por el California Department of Tax and Fee Administration (Departamento de Administración de Impuestos y Cuotas de California, CDTFA por sus siglas en inglés). Hacemos notar que siempre debe haber un compromiso en la selección de palabras y frases para describir ciertos conceptos fiscales que pueden no tener un equivalente exacto en el idioma español o en su tradición jurídica.

Los términos de este glosario se encuentran entre los más comúnmente utilizados en los documentos publicados por el CDTFA. Se presentan primero en inglés con traducción al español. También, hemos hecho la traducción de nuestra lista de departamentos y secciones, así como la traducción de programas comúnmente usados dentro de nuestra institución.

Este glosario no es un documento legal y ninguno de los términos que aparecen en él se debe interpretar para cambiar el significado de las disposiciones de la ley, regulaciones o cualquier otro precedente oficial. Aunque el lector pudiera entender los términos de cierta manera, los significados jurídicos de los términos son controlados por la ley, regulaciones y decisiones administrativas y judiciales. Periódicamente se realizan revisiones para determinar si es necesaria alguna adición, eliminación o modificación.

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CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORD AND PHRASES - English to Spanish

A

account

cuenta

account statement

estado de cuenta

accounts payable

cuentas a pagar

accounts receivable

cuentas por cobrar

accrued interest

interés acumulado

accrued tax

impuesto acumulado (avoid using the word *devengado*)

adjustments

ajustes

advocate

defensor(a)

amended return

declaración enmendada

appeal

apelación (noun)

apelar (verb)

appeal rights

derechos de apelación

applicant, petitioner

solicitante

area code

código de zona

assess

evaluar, (avoid using the words *tasar*, *determinar*, *imponer un gravamen*)

assessment

evaluación (avoid using the words *gravamen* or *imposición de impuesto*)

assets

bienes, (avoid using the word *activos*)

assessor

evaluador (avoid using the words *asesor* or *tasador*)

attorney

abogado

attorney-in-fact

abogado de hecho

audit

auditoría

auditor

auditor(a)

B

bad debts

deudas incobrables

balance

saldo (avoid using the word *balance*)

bank statement

estado de cuenta bancaria

bankruptcy

bancarrota

bill

factura (avoid using the words *cuenta* or *cobro*)

bookkeeper

contador

broker

corredor

business

negocio, empresa

business expenses

gastos del negocio, gastos de la empresa

business hours

horario de oficina

by product

producto derivado

C

calendar year

año calendario

carrier

transportista

cash

efectivo

cash basis

base de efectivo

cash flow

flujo de fondos

cash method

método base de efectivo

casualty loss

pérdida fortuita

certified public accountant

contador(a) público(a)
certificado(a)

claim

reclamación, petición



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORD AND PHRASES - English to Spanish

collect (bring in revenue)

recaudar

collect (demand payment)

cobrar

common carrier

transportista común

compliance

cumplimiento, conformidad

compute

calcular, computar

computer

computador, computadora,

computer processed,

procesado en computadora

computerized

computarizado

contribution

contribución

corporation

corporación

D**data**

datos

delinquent returndeclaración morosa,
declaración atrasada**delinquent tax**impuesto moroso, impuesto
atrasado**delinquent taxpayer**

contribuyente moroso

discloserevelar, (avoid using the word
divulgar)**disclosure**revelación, (avoid using the
word *divulgación*)**distribute**

distribuir, repartir

distribution

distribución, repartición

document (substantiation)

expediente

donation

donación

draft

borrador

E**eligibility requirements**

requisitos de elegibilidad

electronic filing of returnpresentación electrónica de la
declaración de impuesto**email**

correo electrónico

empty field (fillable form field)

casilla

enact

promulgar

escrowfideicomiso (avoid using the
word *plica*)**examination (of a return)**

revisión (de la declaración)

exchange

intercambio

excise tax

impuesto al consumo

exemption

exención

expire

expira, vence

F**failure to pay**

falta de pago

farm

granja

farmer

granjero(a), agricultor(a)

feecuota, (avoid using the words
honorario, *comisión*, or
préstamo)**field audit**

auditoría de campo

file your return

presente su declaración

filing of return

presentación de la declaración

fiscal (adjective)

fiscal (adjetivo)

fiscal year

año fiscal

form

formulario



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - English to Spanish

form letter

carta modelo

G

general partner

socio general

gift

regalo

gross receipts

ingresos brutos

guide

guía

guideline

pauta (avoid using the word *directriz*)

H

hardship

situación difícil, apuro

I

importer

importador

impose a tax

imponer un impuesto

income

ingreso

income subject to tax (taxable income)

ingreso sujeto a impuesto,
ingreso tributable

incur (expense)

causar (gastos)

independent contractor

contratista independiente

intangible assets

bienes intangibles

interest (on money)

interés, intereses (en dinero)

interest income

ingresos por interés

interest rate

tasa de interés

internal revenue

ingresos internos, (avoid using
the words *rentas internas*)

J

joint account

cuenta conjunta, cuenta
mancomunada

L

late filing penalty

multa por presentar fuera de
plazo

late payment penalty

multa por pago fuera de plazo

lessee

arrendatario(a)

lessor

arrendador(a)

levy

embargo (avoid the use of
gravamen)

levy on bank account

embargo de cuenta bancaria

levy on wages

embargo de sueldo, embargo
de salario

liability

responsabilidad, obligación

lien

derecho de retención

limited partnership

sociedad limitada

link

enlace

long-term

largo plazo, a largo plazo

lump sum

suma global

M

make payment to

hacer pagadero a, a la
orden de

manufacturer

fabricante

mobile home

casa móvil

motor home

casa rodante, autocaravana



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORD AND PHRASES - English to Spanish

N**natural disaster**

desastre natural

note

nota

notice of determination

notificación de evaluación

O**offer in compromise**

oferta de transacción

online

en línea

operator

operador(a)

overpayment

pago en exceso

P**partner**

socio(a)

partnership

sociedad, colaboración

partnership interest

interés en una sociedad

payment

pago

payment plan

plan de pago

penalty

multa, penalidad

penalty for underpayment

multa por pago incompleto

personal property

propiedad personal

personal tangible propertymercancía (avoid the use of *propiedad personal tangible*)**petitioner, applicant**

solicitante

please note

por favor tome nota

power of attorney

poder legal

prefabricated

prefabricado(a)

print (icon button)

imprimir (botón con icono)

print name

nombre en letra de molde

profit

ganancia

property tax

impuesto sobre la propiedad

public corporation

corporación pública

Q**qualified**

calificado(a)

qualify

calificar, reunir los requisitos

R**real estate**

bienes raíces

reasonable cause

causa razonable

record

registro, archivo

records (substantiation), supporting documents

comprobantes

regulation

reglamento

reimbursement

reembolso

remittance (of funds)

giro, pago (de fondos)

rent

alquiler, renta

renter

inquilino

retailventa al por menor, (avoid the use of *venta al menudeo*)**retail price**precio de venta (avoid the use of *precio al por menor*, *precio al detal*)**retailer**comerciante al por menor, minorista (avoid the use of *detallista*)**return**declaración (avoid the use of *planilla*)



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - English to Spanish

S

sale venta	tax account information información de cuenta de impuestos	tax return declaración de impuestos (avoid the use of <i>planilla de contribución</i>)
sales tax impuesto sobre las ventas	tax auditor auditor de impuestos	tax statement (bill) estado de cuenta tributaria
sample ejemplo, muestra	tax bill factura de impuestos	tax year año tributario, año fiscal
schedule (used in form titles) anexo	tax computation cálculo del impuesto	taxable sujeto a impuesto (avoid the use of <i>tributable, imponible, or contributivo</i>)
small business negocio pequeño, empresa pequeña	tax dispute conflicto tributario	taxpayer contribuyente
sole proprietor dueño(a) único(a)	tax evasion evasión de impuestos	taxpayer advocate defensor del contribuyente
state taxes impuestos estatales	tax form formulario de impuestos	tenant inquilino(a)
statute of limitations estatuto de limitaciones	tax liability impuesto por pagar	term (time) plazo
supplier proveedor	tax penalty multa por impuestos	third party tercero
supporting documents, records comprobantes	tax period período tributario	tip (advice) consejo

T

tangible personal property mercancía	tax preparer preparador de declaraciones de impuestos	tip (gratuity) propina
tax (adjective) tributario(a), fiscal (adjetivo)	tax rate tasa de impuesto	toll free (telephone) servicio telefónico gratuito
tax (for general revenue), tax (for special funds) impuesto	tax relief ayuda tributaria	tractor tractor
	tax refund reembolso de impuestos	transferor (trusts) cedente, cesionista [avoid the use of <i>transferidor(a)</i>]
		truck camión



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - English to Spanish

trucker
camionero

trustee
administrador fiduciario

U

underpayment
pago incompleto, pago
insuficiente

undue hardship
adversidad

V

vendor
proveedor

voluntary compliance
cumplimiento voluntario

W

wages
salarios, sueldo (avoid the use
of *retribuciones*)

waiver
renuncia

webpage
página de internet

website
sitio web, página web

wholesaler
mayorista

Z

zip code
código postal (avoid the use of
zona postal)



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - Spanish to English

A

a la orden de

make payment to

abogado

attorney

abogado de hecho

attorney-in-fact

administrador fiduciario

trustee

adversidad

undue hardship

agricultor(a)/granjero(a)

farmer

ajustes

adjustments

alquiler, renta

rent

anexo

schedule (used in form titles)

año calendario

calendar year

año fiscal

fiscal year

año tributario

tax year

apelación

appeal (noun)

apelar

appeal (verb)

apuro

hardship

archivo, registro

record

arrendador(a)

lessor

arrendatario(a)

lessee

auditor(a)

auditor

auditor de impuestos

tax auditor

auditoría

audit

auditoría de campo

field audit

autocaravana

motor home

ayuda tributaria

tax relief

B

bancarrota

bankruptcy

base de efectivo

cash basis

bienes

assets

bienes intangibles

intangible assets

bienes raíces

real estate

borrador

draft

C

calcular, computar

compute

cálculo del impuesto

tax computation

calificado(a)

qualified

calificar, reunir los requisitos

qualify

camión

truck

camionero

trucker

carta modelo

form letter

casa móvil

mobile home

casa rodante

motor home

casilla (para llenar información)

empty field (fillable form field)

causa razonable

reasonable cause

causar (gastos)

incur (expense)

cedente, cesionista

transferor (trusts)

cobrar

collect (demand payment)

código de área

area code



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - Spanish to English

código postal
zip code

colaboración, sociedad
partnership

comprobante
records (substantiation),
supporting documents

computador, computadora
computer

conflicto tributario
tax dispute

consejo
tip (advice)

contador
bookkeeper

**contador(a) público(a)
certificado(a)**
certified public accountant

contratista independiente
independent contractor

contribución
contribution

contribuyente
taxpayer

contribuyente moroso
delinquent taxpayer

conflicto tributario
tax dispute

comformidad, cumplimiento
compliance

corredor
broker

corporación
corporation

correo electrónico
email

**cuenta conjunta/ cuenta
mancomunada**
joint account

cuentas por cobrar
accounts receivable

cuentas por pagar
accounts payable

cumplimiento voluntario
voluntary compliance

cuota
fee

D

datos
data

declaración
return

declaración de impuestos
tax return

declaración enmendada
amended return

declaración atrasada
delinquent return

defensor(a)
advocate

defensor del contribuyente
taxpayer advocate

derechos de apelación
appeal rights

derecho de retención
lien

desastre natural
natural disaster

deudas incobrables
bad debts

distribuir, repartir
distribute

distribución, repartición
distribution

donación
donation

dueño(a) único(a)
sole proprietor

E

efectivo
cash

ejemplo, muestra
sample

embargo
levy

embargo de cuenta bancaria
levy on bank account

**embargo de sueldo, embargo de
salario**
levy on wages

empresa, negocio
business

**empresa pequeña, negocio
pequeña**
small business



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - Spanish to English

enlace
link

en línea
online

estado de cuenta
account statement

estado de cuenta bancario
bank statement

estado de cuenta tributaria
tax statement (bill)

estatuto de limitaciones
statue of limitations

evaluar
assess

evaluación
assessment

evaluador
assessor

evasión de impuestos
tax evasion

exención
exemption

expediente
document

expira, vence
expire

F

fabricante
manufacturer

factura
bill

factura de impuestos
tax bill

falta de pago
failure to pay

fideicomiso
escrow

fiscal (adjetivo)
fiscal (adjective)

flujo de fondos
cash flow

formulario
form

formulario de impuestos
tax form

G

ganancia
profit

**gastos de negocio,
gastos de la empresa**
business expenses

giro, pago (de fondos)
remittance (of funds)

granja
farm

granjero(a), agricultor(a)
farmer

guía
guide

H

hacer pagadero a, a la orden de
make payment to

horario de oficina
business hours

I

imponer un impuesto
impose a tax

importador
importer

imprimir (botón con icono)
print (icon button)

impuesto
tax (for general revenue),
tax (for special funds)

**impuesto atrasado,
impuesto moroso**
delinquent tax

impuesto por pagar
tax liability

impuesto acumulados
accrued tax

impuesto estatales
state tax

impuesto sobre el consumo
excise tax

impuesto sobre las ventas
sales tax

**información de cuenta de
impuestos**
tax account information



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - Spanish to English

ingreso

income

ingreso bruto

gross receipt

ingreso imponible

income subject to tax (taxable income)

ingreso interno

internal revenue

ingreso por intereses

interest income

**ingreso sujeto a impuesto,
ingreso tributable**income subject to tax,
taxable income**inquilino(a)**

tenant

interés, intereses (en dinero)

interest (on money)

interés acumulado

accrued interest

intercambio

exchange

L**largo plazo**

long-term

nombre en letra de molde

print name

estatuto de limitaciones

statute of limitations

M**mayorista**

wholesaler

mercancía

tangible personal property

método a base de efectivo

cash method

minorista

retailer

muestra, ejemplo

sample

multa, penalidad

penalty

multa por impuestos

tax penalty

multa por pago fuera de plazo

late payment penalty

multa por pago incompleto

penalty for underpayment

N**negocio, empresa**

business

**negocio pequeño, empresa
pequeña**

small business

nota

note

notificación de evaluación

notice of determination

O**obligación, responsabilidad**

liability

ofrecimiento de transacción

offer in compromise

operador

operator

P**página de internet**

webpage

pago

payment

pago, giro (de fondos)

remittance (of funds)

pago en exceso

overpayment

**pago incompleto, pago
insuficiente**

underpayment

pauta

guideline

pérdida fortuita

casualty-loss

período tributario

tax period

petición, reclamación

claim

plan de pago

payment plan

plazo

term (time)



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - Spanish to English

poder legal
power of attorney

política tributaria
tax policy

por favor tome nota
please note

precio de venta
retail price

prefabricado(a)
prefabricated

preparador de declaraciones de impuestos
tax preparer

presentación de la declaración
filing of return

presentación electrónica de la declaración de impuesto
electronic filing of return

presente su declaración
filing your return

procesado en computadora
computer processed

producto derivado
by product

promulgar
enact

propiedad personal
personal property

propina
tip (gratuity)

proveedor
vendor, supplier

R

recaudar
collect (bring in revenue)

reclamación, petición
claim

reembolso
reimbursement

reembolso de impuesto
tax refund

regalo
gift

reglamento
regulation

registro, archivo
record

renta, alquiler
rent

renuncia
waiver

repartición, distribución
distribution

repartir, distribuir
distribute

requisitos de elegibilidad
eligibility requirements

responsabilidad, obligación
liability

reunir los requisitos, calificar
qualify

revelación
disclosure

revelar
disclose

revisión (de la declaración)
examination (of a return)

S

salario, sueldo
wages

saldo
balance

servicio telefónico gratuito
toll free telephone

sitio web
website

situación difícil, apuro
hardship

sociedad, colaboración
partnership

sociedad limitada
limited partnership

socio(a)
partner

socio general
general partner

solicitante
applicant, petitioner

sujeto a impuesto
taxable

suma global
lump sum



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WORDS AND PHRASES - Spanish to English

T

tasa de impuesto

tax rate

tasa de interés

interest rate

tercero

third party

tractor

tractor

transportista

carrier

transportista común

common carrier

tributario(a) (adjetivo)

tax (adjective)

V

vence, expira

expire

venta

sale



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CDTFA SPECIFIC TRANSLATIONS - English to Spanish

OFFICE NAME LIST

California Department of Tax and Fee Administration

Departamento de administración de impuestos y cuotas de California

Office of the Director

Oficina del director

Taxpayers' Rights Advocate Office

Oficina del defensor de los derechos del contribuyente

Diversity and Inclusion Office

Oficina de diversidad e inclusión

Office of Public Affairs

Oficina de asuntos públicos

DIVISION NAME LIST

Administration Division

Sección de administración

Business Tax and Fee Division

Sección de impuestos sobre ventas y uso

External Affairs Division

Sección de asuntos externos

Field Operations Division

Sección de operaciones de campo

Financial Management Division

Sección de administración financiera

Legal Division

Sección legal

Processing, Policy, and Data Division

Sección de proceso, política, y datos

Strategic Initiatives and External Affairs Division

Sección de iniciativas estratégicas y asuntos externos

Technology Services Division

Sección de servicios tecnológicos



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CDTFA SPECIFIC TRANSLATIONS - English to Spanish

BUREAU NAME LIST

Accounting and Budgeting Bureau

Departamento de contabilidad y presupuesto

Appeals Bureau

Departamento de apelación

Application Bureau

Departamento de solicitud

Audit and Carrier Bureau

Departamento de auditoría y transporte

Business Management Bureau

Departamento de administración de empresas

Financial Operations Bureau

Departamento de operaciones financieras

Human Resources Bureau

Departamento de recursos humanos

Headquarters Operations Bureau

Departamento de operaciones de la oficina central

Internal Audit Bureau

Departamento de auditoría interna

Inspections Bureau

Departamento de inspecciones

Legislation Bureau

Departamento de legislación

Litigation Bureau

Departamento de litigación

Media Production and Live Event Bureau

Departamento de producción de medios y eventos en vivo

Production and Creative Services Bureau

Departamento de servicios creativos y producción

Programs and Compliance Bureau

Departamento de programas y cumplimiento

Settlement and Taxpayers Services Bureau

Departamento de servicios de solución y del contribuyente

Tax and Fee Programs Bureau

Departamento de impuestos y cuotas

Tax Policy Bureau

Departamento de política tributaria

Technology and Data Analysis Bureau

Departamento de impuestos y cuotas



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CDTFA SPECIFIC TRANSLATIONS - English to Spanish

TAX, FEE, OR SURCHARGE PROGRAM NAME LIST

Alcoholic Beverage Tax

Impuesto sobre bebidas alcohólicas

Aircraft Jet Fuel TaxImpuesto sobre combustible para
aeronaves de reacción**California Battery Fee**

Cuota de batería de California

California Electronic Cigarette Excise TaxImpuesto especial sobre el cigarrillo
electrónico de California**California Tire Fee**

Cuota de llantas de California

Cannabis Tax

Impuesto sobre cánnabis

Childhood Lead Poisoning Prevention FeeCuota sobre prevención de envenenamiento
infantil con plomo**Cigarette and Tobacco Products Taxes**Impuesto sobre el cigarrillo y productos de
tabaco**Covered Battery-Embedded (CBE) Waste Recycling Fee**Cuota sobre reciclaje de residuos de batería
cubierta integrada**Covered Electronic Waste Recycling (eWaste) Fee**Cuota sobre reciclaje de residuos
electrónicos cubiertos**Diesel Fuel Tax**

Impuesto sobre combustible de diésel

Emergency Telephone Users SurchargeCuota a usuarios de recargo a teléfonos de
emergencia**Energy Resources Surcharge**

Cuota de recargo de recursos energéticos

Fire Prevention Fee

Cuota de prevención de incendios

Hazardous Substance (Waste) Fees

Cuota de sustancias (residuos) peligrosas

Hazardous Waste Disposal Fee

Cuota de eliminación de residuos peligrosos

Hazardous Waste Environmental Fee

Cuota ambiental de residuos peligrosos

Hazardous Waste Facility FeeCuota de residuos peligrosos en
instalaciones (o fábrica)**Hazardous Waste Generation and Handling Fee**Cuota de generación y tramitación de
residuos peligrosos**Integrated Waste Management Fee**Cuota de administración de residuos
integrados**International Fuel Tax Agreement (IFTA) and Interstate User Diesel Fuel Tax**Acuerdo internacional del impuesto sobre
el combustible e impuesto interestatal de
usuario de diésel**Insurance Tax**

Impuesto sobre el seguro

Lead Acid Battery Fees

Cuota de baterías de plomo ácido

Lithium Extraction Excise Tax

Impuesto especial sobre extracción de litio

Manufacturer Battery Fee

Impuesto sobre fabricante de batería

Marine Invasive Species Fee

Cuota de especies marinas invasivas



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CDTFA SPECIFIC TRANSLATIONS - English to Spanish

TAX, FEE, OR SURCHARGE PROGRAM NAME LIST *(CONTINUED)*

Motor Vehicle Fuel Tax

Impuesto sobre el combustible de
vehículos de motor

Natural Gas Surcharge

Recargo de gas natural

**Occupational Lead Poisoning
Prevention Fee**

Cuota de prevención ocupacional de
envenenamiento con plomo

**Oil Spill Response, Prevention, and
Administration Fees**

Cuota de respuesta, prevención, y
administración de derrames de
petróleo

Sales and Use Tax

Impuesto sobre las ventas y el uso

Tax on Insurers

Impuesto sobre las aseguradoras

Timber Yield Tax

Impuesto sobre cosechadores
de madera

**Underground Storage Tank
Maintenance Fee**

Cuota de mantenimiento de tanques
de almacenamiento subterráneo

Use Fuel Tax

Impuesto sobre el uso de combustible

Use Tax

Impuesto sobre el uso

Water Rights Fee

Cuota sobre los derechos de agua



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CDTFA PROGRAMS AND OTHER COMMONLY USED PHRASES - English to Spanish

California Redemption Value (CRV)

Valor de Reembolso de California

Customer Service Center

Centro de Servicio al Cliente (always title case phrase)

Firearm and Ammunition Product Sellers

Vendedor de productos de arma de fuego y munición

International Fuel Tax Agreement

Acuerdo internacional del impuesto sobre el combustible

Lumber Products Assessment

Evaluación de productos de madera

Motor Carrier – Diesel

Transportista motorizado – diesel

Offer in Compromise Program

Programa de oferta de transacción

PACT Act

Acuerdo de prevención de tráfico de cigarrillos, PACT, por sus siglas en inglés

Prepaid Mobile Telephony Services (MTS) Surcharge

Recargo por servicios prepagados de telefonía móvil, MTS, por sus siglas en inglés

Special Taxes and Fees Newsletter

Boletín de información sobre cuotas e impuestos especiales

Statewide Compliance and Outreach Program (SCOP)

Programa de conformidad y asistencia pública estatal, SCOP, por sus siglas en inglés

Tax Information Bulletin (TIB)

Boletín de información tributaria, TIB, por sus siglas en inglés

The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act (Proposition 19)

Acuerdo de protección para adultos mayores, severamente discapacitados, familias, y víctimas de incendios forestales o desastres naturales (Propuesta 19)

Voluntary Disclosure Program

Programa de revelación voluntaria



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

COMMONLY USED INSTITUTIONAL NAMES - English to Spanish

Alcohol and Tobacco Tax and Trade Bureau

Agencia de comercio e impuesto sobre el alcohol y el tabaco

California Children and Families Trust Fund

Fondo fiduciario para niños y familias de California

California Cigarette & Tobacco Products Licensing Act of 2003

Acuerdo de licencias de cigarrillos y productos de tabaco de California del 2003

California Government Operations Agency

Agencia de operaciones del gobierno de California

California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund

Fondo de atención médica, investigación y prevención del acuerdo de impuesto al tabaco del 2016

California Office of the Attorney General

Oficina del fiscal general de california

California Tax Service Center

Centro de servicios de impuestos de California

California State Board of Equalization

Directiva de Igualación del Estado de California

Cigarette and Tobacco Products Surtax Fund

Fondo de recargos de cigarrillos y productos de tabaco

Cigarette Tax Fund

Fondo de impuestos sobre los cigarrillos

Clerk of the Court of Federal Claims

Secretaria del tribunal de distrito federal

Department of Child Support Services

Departamento de servicios de protección infantil

Department of Consumer Affairs

Departamento de Asuntos del Consumidor de California

Department of Motor Vehicles

Departamento de Vehículos Motorizados

District Court Clerk of Federal Claims

Distrito tribunal de reclamaciones federales

Employment Development Department

Departamento del Desarrollo de Empleo



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

COMMONLY USED INSTITUTIONAL NAMES *(CONTINUED)*

Federation of Tax Administrators*Do Not Translate***Franchise Tax Board***Do Not Translate***Internal Revenue Code**

Código de impuestos internos

Internal Revenue Service*Do Not Translate***Revenue and Taxation Code (R&TC)**

Código de ingresos e impuestos

Social Security Administration

Administración del Seguro Social

United States Tax Court

Tribunal de impuestos de Estados Unidos

U.S. Attorney General's Office

Departamento de Justicia de los Estados Unidos

U.S. Citizen and Immigration Services

Servicio de ciudadanía e inmigración de los Estados Unidos

U.S. Court of Federal Claims

Tribunal de reclamaciones federales de los Estados Unidos

U.S. Department of Homeland Security

Departamento de seguridad nacional de los Estados Unidos

U.S. Department of Labor

Departamento de Trabajo de los Estados Unidos

U.S. Department of Veterans Affairs

Departamento de asuntos de veteranos de los Estados Unidos

U. S. Food and Drug Administration*Do Not Translate***U. S. Immigration and Naturalization Service**

Departamento de aduanas y protección fronteriza de los Estados Unidos

U.S. Tax Court

Tribunal tributario de los Estados Unidos

U.S. Veterans' Administration*Do Not Translate*

**EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS**

1. RATES

The cost for these services shall not exceed \$XXXXX. See rates listed in Exhibit B-1 Rate Sheet incorporated herein.

2. INVOICING AND PAYMENT

For services satisfactorily rendered and upon receipt and approval of the invoices, the State agrees to compensate the Contractor for actual expenditures incurred in accordance with the rates specified herein.

Invoices shall be accurate and complete and shall include contract number **2026-4039** FI\$Cal PO # **7600-00000XXXXX** and shall be submitted to cdtfainvoices@cdtfa.ca.gov.

Invoices should include NET45 Payment Terms, in accordance with Exhibit B, Section 4 – Prompt Payment Clause, below.

Failure to provide the Agreement number and FI\$Cal PO number on the invoice will likely result in delayed payment.

3. BUDGET CONTINGENCY CLAUSE

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 any other considerations under this Agreement and the Contractor shall not be obligated to perform any provisions of this Agreement.

If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either: cancel this Agreement with no liability occurring to the State or offer an Agreement Amendment to Contractor to reflect the reduced amount.

4. PROMPT PAYMENT CLAUSE

Payment will be made in accordance with and within the time specified in [Government Code, Chapter 4.5 \(commencing with Section 927\)](#).

5. SUBCONTRACTORS

If the Contractor uses subcontractors, then all invoices shall be issued by the Contractor. The CDTFA shall pay only the Contractor. The Contractor is responsible for payment to their subcontractors.

EXHIBIT B-1 RATE SHEET

The cost for these services shall not exceed \$XXX,XXX.XX. The rates for these services are as noted below. Translation rates per English word include every word added or changed; headers and footers are counted only once. The per-page rate shall be all-inclusive and cover formatting, editing, proofreading, typesetting, page layout of text and graphics, proofing of typeset copy, corrections, final proofing for print, labor, materials, tools, equipment, licenses, delivery costs, and all other services necessary to perform the work and deliver final outputs as stated in Exhibit A, Statement of Work, [Item 11](#), for the languages indicated below. If CDTFA requests the final deliverable as a Word document only, a minimal per page cost for Word documents will be allowed and must be detailed where the total cost falls below \$75.00, CDTFA will pay a minimum project fee of \$75.00.

Contract Term: July 1, 2026 or upon DGS approval, whichever is later through June 30, 2029

Translation Cost Per English Word			
Language	Year 1 Rates 7/1/2026 - 6/30/2027	Year 2 Rates 7/1/2027 - 6/30/2028	Year 3 Rates 7/1/2028 - 6/30/2029
Amharic			
Arabic			
Armenian			
Chinese (Traditional)			
Farsi			
Hmong			
Hindi			
Japanese			
Korean			
Punjabi			
Russian			
Spanish			
Tagalog			
Urdu			
Vietnamese			

EXHIBIT D
SPECIAL TERMS AND CONDITIONS

1. EXCISE TAX

The State of California is exempt from Federal Excise Taxes, and no payment will be made for any personal property taxes levied on the Contractor or on any taxes levied on employee wages. The State shall only pay for any State or local sales or use taxes on the services rendered or equipment supplied to the State pursuant to this Agreement.

2. SETTLEMENT OF DISPUTES

In the event of a dispute, Contractor shall file a "Notice of Dispute" with the Chief, Business Management Bureau of the CDTFA, 450 N Street, Sacramento, CA 95814, within ten (10) days of discovery of the problem. Within ten (10) days of receipt of the Notice, the Chief, Business Management Bureau, or his/her designee, shall meet with the Contractor and Contract Manager for purposes of resolving the dispute. The decision of the Chief, Business Management Bureau shall be final.

3. POTENTIAL SUBCONTRACTORS

Nothing contained in this Agreement or otherwise shall create any contractual relation between the State and any subcontractors, and no subcontract shall relieve the Contractor of its responsibilities and obligations hereunder. The Contractor agrees to be as fully responsible to the State for the acts and omissions of its subcontractors as it is for the acts and omissions of persons directly employed by the Contractor. The Contractor's obligation to pay its subcontractors is an independent obligation from the State's obligation to make payments to the Contractor. As a result, the State shall have no obligation to pay or to enforce the payment of any monies to any subcontractor.

4. CONFIDENTIALITY OF DATA

All financial, statistical, personal, technical and other data and information relating to the State's operations, which is designated confidential by the State and made available to the Contractor in order to carry out this Agreement, or which becomes available to the Contractor in carrying out this Agreement, shall be protected by the Contractor from unauthorized use and disclosure through the observance of the same or more effective procedural requirements as are applicable to the State. The identification of all such confidential data and information as well as the State's procedural requirements for protection of such data and information from unauthorized use and disclosure shall be provided in writing to the Contractor by the State. The Contractor shall not, however, be required to keep confidential any data or information which is or becomes publicly available, is already rightfully in the Contractor's possession, is independently developed by the Contractor outside the scope of this Agreement or is rightfully obtained from third parties.

5. RIGHT TO TERMINATE

- A. Without Cause. This Agreement is subject to cancellation by the State (in whole or part) upon thirty (30) days written notice without cause.
- B. With Cause. Per Exhibit C, Item #7 Termination for Cause, the State may cancel this Agreement if the State finds cause for immediate termination

**EXHIBIT D
SPECIAL TERMS AND CONDITIONS**

6. FORCE MAJEURE

Neither Party shall be liable to the other for any delay in or failure of performance, nor shall any such delay in or failure of performance constitute default, if such delay or failure is caused by "Force Majeure." As used in this section, "Force Majeure" is defined as follows: Acts of war and acts of God such as earthquakes, floods, and other natural disasters such that performance is impossible.

7. COMPUTER SOFTWARE COPYRIGHT LAWS

Contractor certifies that State funds will not be used in performance of this Agreement for the acquisition, operation, or maintenance of computer software in violation of copyright laws.

8. EXECUTIVE ORDER N-6-22 – RUSSIA SANCTIONS

The Contractor shall comply with Executive Order N-6-22 (EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Contractor advance written notice of such termination, allowing Contractor at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the State.

9. CONTRACTOR'S COMPLIANCE WITH CDTFA REQUIREMENTS

By entering into this Agreement, Contractor agrees to adhere to all CDTFA rules, policies and procedures and workplace safety measures at all times, as applicable herein. CDTFA's rules, policies, and procedures may include the following requirements, with which Contractor shall comply:

- A. Background investigations and fingerprinting.
- B. Administrative and related service provided policies and procedures.
- C. The Centers for Disease Control and Prevention (CDC) guidelines for infection control.
- D. Personal safety relating to fire, electrical hazards, disaster preparedness, hazardous material, equipment safety and management.

10. PROHIBITION OF UNAUTHORIZED USE OF CDTFA LOGO AND NAME

The name "California Department of Tax and Fee Administration" and the CDTFA logo (collectively referred to as the "CDTFA Marks"), are the exclusive property of California Department of Tax and Fee Administration ("CDTFA").

- A. **Unauthorized Use:** No individual, entity, or organization (hereinafter referred to as "User") shall use, reproduce, distribute, or display the CDTFA Marks in any manner without the prior written consent of CDTFA. This prohibition includes, but is not limited to, use in advertising, promotional materials, websites, social media, and any other form of communication.

EXHIBIT D
SPECIAL TERMS AND CONDITIONS

- B. **Request for Permission:** Any User seeking to use the CDTFA Marks must submit a written request to CDTFA, detailing the intended use, context, and duration of such use. CDTFA reserves the right to grant or deny permission at its sole discretion.
- C. **Consequences of Unauthorized Use:** Any unauthorized use of the CDTFA Marks may result in legal action, including but not limited to, claims for damages, injunctive relief, and any other remedies available under applicable law.

Modification of Terms: CDTFA reserves the right to modify these terms at any time without prior notice. Continued use of the CDTFA Marks after such modifications shall constitute acceptance of the revised terms.

EXHIBIT E ADDITIONAL PROVISIONS

Upon request, Contractor shall furnish with evidence of insurance. Such evidence shall reference this Agreement number, and shall contain information as follows:

1. GENERAL PROVISIONS APPLYING TO ALL POLICIES

- A. Coverage Term – Coverage must be in force for the complete term of the Contract. If insurance expires during the term of the Contract, a new certificate must be received by the State at least ten (10) days prior to the expiration of this insurance. Any new insurance must still conform to terms of the original Contract.
- B. Policy Cancellation or Termination and Notice of Non-Renewal – Insurance policies shall contain a provision stating coverage will not be cancelled without thirty (30) days prior written notice to the State. In the event Contractor fails to keep in effect at all times the specified insurance coverage, the State may, in addition to any other remedies it may have, terminate this Contract upon the occurrence of such event, subject to the provisions of this Contract.
- C. Deductible – Contractor is responsible for any deductible or self-insured retention contained within their insurance policy.
- D. Primary Clause – Any required insurance contained in this Contract shall be primary, and not excess or contributory, to any other insurance carried by the State.
- E. Insurance Carrier Required Rating – All insurance companies must carry an AM Best rating of at least “A-.” If the Contractor is self-insured for a portion or all of its insurance, State review of financial information including a letter of credit may be required.
- F. Endorsements – Any required endorsements requested by the State must be physically attached to all requested certificates of insurance and not substituted by referring to such coverage on the certificate of insurance.
- G. Inadequate Insurance – Inadequate or lack of insurance does not negate the contractor’s obligations under the Contract.

2. INSURANCE REQUIREMENTS APPLYING TO ALL STATE CONTRACTS

- A. Commercial General Liability – Contractor shall maintain general liability on an occurrence form with limits not less than \$1,000,000 per occurrence for bodily injury and property damage liability combined with a \$2,000,000 annual policy aggregate. The policy shall include coverage for liabilities arising out of premises, operations, independent contractors, products, completed operations, personal & advertising injury, and liability assumed under an insured contract. This insurance shall apply separately to each insured against whom claim is made or suit is brought subject to the Contractor’s limit of liability. The policy must include:

The State of California, its officers, agents, and employees as additional insureds, but only with respect to work performed under this Contract.

**EXHIBIT E
ADDITIONAL PROVISIONS**

In the case of Contractor's utilization of subcontractors to complete the contracted scope of work, Contractor shall include all subcontractors as insured under Contractor's insurance, or supply evidence of insurance to the State equal to policies, coverages and limits required of Contractor.

- B. Automobile Liability – Contractor shall maintain motor vehicle liability with limits not less than \$1,000,000.00 per accident. Such insurance shall cover liability arising out of a motor vehicle including owned, hired, and non-owned motor vehicles.
- C. Workers' Compensation and Employer's Liability – Contractor shall maintain statutory workers' compensation and employer's liability coverage in the amount of \$1,000,000.00 for all its employees who will be engaged in the performance of the Contract.

NOTE: Upon execution of the Contract, the Contractor should contact their insurance representative to ensure their insurance policy satisfies the requirements of this Agreement.