

## **Federal/State Employment Taxes Website Link Agreement**

### **I. Introduction**

The purpose of this Agreement is to set forth the terms and conditions whereby the Employment Development Department (EDD) will obtain information from a commercial software developer/provider/transmitter (Participant) regarding the Participant's tax preparation and e-file services. The EDD will disseminate this information as a public service to California taxpayers and tax professionals. To minimize public service requests to the EDD, a hyperlink to the Participant's website from the EDD's website ([www.edd.ca.gov](http://www.edd.ca.gov)) will be provided if the requirements of this Agreement are met.

### **II. Terms of Agreement**

This Agreement is effective for five years from the date of signature by the Participant. This Agreement represents a five-year commitment by both parties.

For purposes of this Agreement, the Participant shall not represent itself as a partner or joint venturer with the EDD or the State of California to any third party. Any communications to a third party in any way regarding this Agreement and the Participant's participation in obtaining a hyperlink on the EDD's website, including advertising or press releases, is subject to prior written approval of the EDD.

The Participant undertakes this participation with the EDD solely at its own expense and own risk.

This Agreement can only be modified in writing signed by the parties, except as otherwise provided in this Agreement.

Either party, upon 30 days written notice, may unilaterally terminate this Agreement. The parties understand and expressly agree that in the event that either party terminates this Agreement, that neither party has the right to any claim or cause of action, in contract or tort, against the other party, including but not limited to claims for actual or consequential damages, whether foreseeable or unforeseeable, associated with the termination, or for costs based on quantum meruit or any other theory. The EDD, at its sole discretion, may otherwise modify this Agreement upon 30 days written notice to the Participant.

The parties agree that neither party shall make claims or bring any cause of action against the other for any claimed breach, errors, omissions, or negligent acts of the other, in contract or tort or based on any other theory. The Participant shall hold the EDD harmless for any claims or causes of action by third parties arising from the Participant's participation in this program, whether in contract, tort, statutory liability, or any other cause or theory of liability, including but not limited to claims arising from providing or using information, data, trademarks, logos, or intellectual property.

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The EDD reserves the right to develop software systems for electronic filing.

This Agreement constitutes the entire Agreement of the parties and all other representations or prior discussions are merged into this Agreement.

The Participant agrees to meet all requirements set forth in this Agreement or any referenced, attached, or later developed specifications.

### III. Requirements of Agreement

- A. The EDD agrees to provide a hypertext reference (HREF) link from the EDD's website to the Participant's website. For purposes of this Agreement, a website shall be defined as a presence on the World Wide Web, identified at a minimum by the entity's name and Universal Resource Locator (URL). "Website link" shall be defined as the Participant's URL, appearing on the EDD's website and providing a direct link to Participant's website. The EDD agrees to place a link from the EDD's website to the Participant's website subject to the following conditions:
1. The EDD shall provide a website link only.
  2. The EDD shall have exclusive control over the design and placement of the website link.
  3. The EDD shall prepare, post, and maintain the website link.
  4. The Participant shall, within 48 hours, notify the EDD in the event the Participant ceases to do business. Should the Participant cease doing business, the EDD shall remove the website link.
  5. The Participant's website shall be configured such that viewers will at all times be able to distinguish the origin of the material presented.
  6. The Participant's website shall be configured such that viewers shall at all times be able to return to the EDD website by using their browser's "back," "history," "go," or similar features.
  7. The Participant's participation in this Agreement is voluntary. The Participant understands that the EDD shall refuse to link or discontinue an existing website link to any site which the EDD determines to contain inappropriate material. Inappropriate material shall include any material deemed contrary or offensive to the EDD.
- B. If the EDD finds that the Participant is not adhering to any of the following requirements, the EDD may remove the Participant's hyperlink from the EDD's website without further notice.

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The Participant must:

1. Apply and be accepted in the EDD's e-file program.
2. Keep its hyperlinked e-file site active throughout the term of this Agreement.
3. Notify the EDD in writing within four hours of problems impacting the ability of taxpayers to prepare and e-file tax returns using the Participant's software.
4. Notify the EDD in writing within four hours of any problems impacting the Participant's website.
5. Provide the following information on the Participant's website.
  - **FEE OPTIONS:** Clear, concise information regarding the cost of tax preparation and e-filing of a tax form.
  - **PRIVACY AND CONFIDENTIALITY:** Clear, concise information regarding privacy and confidentiality that informs the taxpayer to whom the Participant will disclose the taxpayer information and how that information will be used. Include an easy-to-understand, plain-English statement of what the taxpayer is being asked to do, including any request to authorize use of tax information under California law.

**IV. Required Information**

Provide the following information:

A. Universal URL of the hyperlink: \_\_\_\_\_

B. Name for **each** product:

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- C. Contact for the Participant regarding this program who has authority to receive all written notices required by this Agreement:

Name:

\_\_\_\_\_

Email Address:

\_\_\_\_\_

Phone:

\_\_\_\_\_

Address:

\_\_\_\_\_

- D. The contact for the EDD regarding this Agreement is:

Manager, FSET and Development Group

Email Address: **tax.fset@edd.ca.gov**

Phone: 866-592-1651

Fax: 916-654-0302

Address: 800 Capitol Mall, MIC 15A  
Sacramento, CA 95814

- E. Email the completed DE 548 to the FSET and Development Group at **tax.fset@edd.ca.gov**.

- F. The signature below on this Agreement constitutes acceptance of the terms of this Agreement.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_