

## SMALL BUSINESS RESOURCES

### GOVERNOR'S OFFICE OF BUSINESS AND ECONOMIC DEVELOPMENT (GO-BIZ)

[www.business.ca.gov](http://www.business.ca.gov)

Phone: 877-345-4633

Offers a variety of services such as site selection, permit assistance, regulatory guidance, small business assistance, international trade development, assistance with state government, and much more.

### CALIFORNIA INFRASTRUCTURE & ECONOMIC DEVELOPMENT BANK (IBANK) SMALL BUSINESS FINANCE CENTER

[www.ibank.ca.gov](http://www.ibank.ca.gov)

Phone: 916- 341-6600

Helps businesses create and retain jobs, and encourages investment in low- to moderate-income communities with programs such as a Jump Start Loan Program, a Small Business Loan Guarantee Program, and a Farm Loan Program.

### CALIFORNIA CAPITAL ACCESS PROGRAM FOR SMALL BUSINESS (CalCAP SB)

[www.treasurer.ca.gov/cpcfa/calcap/](http://www.treasurer.ca.gov/cpcfa/calcap/)

Phone: 916-654-5610

Encourages banks and other financial institutions to make loans to small businesses that have difficulty obtaining financing through a loan loss reserve program which may provide up to 100% coverage on losses as a result of certain loan defaults.

## FEDERAL TAXES & RESOURCES

### U.S. SMALL BUSINESS ADMINISTRATION (U.S. SBA)

[www.sba.gov](http://www.sba.gov)

Phone: 1-800-U-ASK-SBA (1-800-827-5722)

Financing, training, and advocacy for small businesses. There are a number of Small Business Development Centers (SBDC) throughout California, ready to assist small businesses and aspiring entrepreneurs.

<https://americassbdc.org/>

### U.S. INTERNAL REVENUE SERVICES (IRS)

[www.irs.gov](http://www.irs.gov)

Phone: 1-800-829-4933

The Internal Revenue Service (IRS) is the national tax agency. The IRS administers and collects federal taxes, such as the federal income tax and federal employment taxes.

## WEB RESOURCES

### CALIFORNIA BUSINESS INCENTIVES GATEWAY

[www.cbicg.ca.gov](http://www.cbicg.ca.gov)

### CALIFORNIA BUSINESS PORTAL

[www.businessportal.ca.gov](http://www.businessportal.ca.gov)

### CALIFORNIA TAX SERVICE CENTER

[www.taxes.ca.gov](http://www.taxes.ca.gov)

### CALGOLD: Permit Assistance

[www.calgold.ca.gov](http://www.calgold.ca.gov)



## CALIFORNIA STATE BOARD OF EQUALIZATION

## RESOURCES FOR CALIFORNIA'S TAXPAYERS

*Last updated: June 2018  
Produced in-house*



## FIONA MA, CPA Vice Chair

[www.boe.ca.gov/ma](http://www.boe.ca.gov/ma)  
[Fiona.MA@boe.ca.gov](mailto:Fiona.MA@boe.ca.gov)

Dear Constituents:

The Second Equalization District has nearly ten million Californians in the 23 counties that run from the Oregon border to Santa Barbara County.

Tax laws in California can be complex and challenging to navigate. This brochure provides a list of useful state, federal, and local resources for Californians whether you are a property owner or a business owner in our Golden State to help you get started.

Please contact the office if you need additional assistance.

*District Office:*

*Ronald M. George State Office Complex  
455 Golden Gate Avenue, Suite 10500  
San Francisco, CA 94102  
Tel: (415) 557-3000*

*Sacramento Office:*

*1201 K Street, Suite 710  
Sacramento, CA 95814  
Tel: (916) 445-4081*

## PROPERTY TAXES

### BOARD OF EQUALIZATION (BOE)

[www.boe.ca.gov](http://www.boe.ca.gov)

Phone: 916-274-3350

A five-member state tax agency made up of four district elected Board Members and the State Controller. The BOE oversees the administration of property, insurance, and alcoholic beverage taxes. The BOE hears appeals cases involving the taxes it administers.

### COUNTY ASSESSORS

[www.boe.ca.gov/proptaxes/assessors.htm](http://www.boe.ca.gov/proptaxes/assessors.htm)

Local elected officials responsible for identifying, mapping, and valuing property in their county. Each of California's 58 counties has its own county assessor.

### TAXPAYERS' RIGHTS ADVOCATE OFFICE (TRA)

[www.boe.ca.gov/tra/](http://www.boe.ca.gov/tra/)

Phone: 1-888-324-2798 or 1-916-327-2217

Helps taxpayers who are unable to resolve a problem through normal channels.

## TAX APPEALS

### OFFICE OF TAX APPEALS (OTA)

[www.ota.ca.gov](http://www.ota.ca.gov)

Phone: 916-492-2635

Three-member panel of Administrative Law Judges hears appeals for taxes administered by the California Department of Tax and Fees Administration (CDTFA) and Franchise Tax Board (FTB).

## STATE TAXES & RESOURCES

### CALIFORNIA DEPARTMENT OF TAX AND FEES ADMINISTRATION (CDTFA)

[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

Phone: 1-800-400-7115

Administers and collects most of California's business taxes, and fees including sales and use, cigarette and tobacco, fuel, and cannabis taxes and environmental fees.

### FRANCHISE TAX BOARD (FTB)

[www.ftb.ca.gov](http://www.ftb.ca.gov)

Phone: 1-800-852-5711

Administers and collects state personal income tax and corporate income tax.

### EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)

[www.edd.ca.gov](http://www.edd.ca.gov)

Phone: 1-888-745-3886

Offers a variety of services such as job services, work related insurance, workforce investment and more. It also handles the audit and collection of payroll taxes and maintains employment records for California workers.

### SECRETARY OF STATE (SOS)

[www.sos.ca.gov](http://www.sos.ca.gov)

Phone: 1-916-653-6813

Business filings (corporations, limited liability companies, etc.) notary public applications, and Uniform Commercial Code filings.