



*Compliments of*  
**SEN. GEORGE RUNNER (RET.)**  
MEMBER, 1<sup>ST</sup> DISTRICT

California State Board of Equalization



Board Members are statutorily charged with administrative oversight of the BOE activities within their district. Your Board Member's office can assist you with navigating the BOE or with any state tax issue and question you have.



*Elected in November 2010, George Runner represents the State Board of Equalization's First District. He is a leading advocate for California taxpayers.*



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# CALIFORNIA STATE BOARD *of* EQUALIZATION



## RESOURCES TO ASSIST CALIFORNIA BUSINESSES

*Starting or expanding a business is both exciting and challenging*



This list of resources will help you determine the requirements for operating a business in California.

## STATE AND FEDERAL TAXES

### Board of Equalization (BOE)

Sales and use taxes, special taxes and fees and property tax administration  
[boe.ca.gov](http://boe.ca.gov)  
1-800-400-7115

### Employment Development Department (EDD)

State payroll taxes  
[edd.ca.gov](http://edd.ca.gov)  
1-888-745-3886

### Franchise Tax Board (FTB)

State income tax  
[ftb.ca.gov](http://ftb.ca.gov)  
1-800-852-5711

### U.S. Internal Revenue Service (IRS)

Federal income and payroll taxes  
[irs.gov](http://irs.gov)  
1-800-829-4933

### Various Departments

State and federal tax information and useful links  
[taxes.ca.gov](http://taxes.ca.gov)

## LABOR AND EMPLOYMENT ISSUES

### U.S. Department of Labor

Federal wage and hour issues  
[dol.gov](http://dol.gov)  
1-866-4-USADOL (1-866-487-2365)

### U.S. Citizenship and Immigration Services

Employment eligibility verification (Form I-9), application for employment authorization and immigration through employment  
[uscis.gov](http://uscis.gov)  
1-800-375-5283

### Division of Labor Standards Enforcement (Labor Commissioner)

State wage and hour issues  
[dir.ca.gov](http://dir.ca.gov)  
1-888-275-9243

### Division of Workers' Compensation

On-the-job injury insurance  
[dir.ca.gov](http://dir.ca.gov)  
1-800-736-7401

### Employment Development Department (EDD)

Unemployment and disability insurance benefits, job placement and labor market information  
[edd.ca.gov](http://edd.ca.gov)  
1-800-300-5616

### Department of Insurance

Insurance industry regulation and consumer assistance on workers' compensation, liability and other insurance coverage issues  
[insurance.ca.gov](http://insurance.ca.gov)  
1-800-927-HELP (1-800-927-4357)

## BUSINESS LICENSES, PERMITS, AND FILINGS

### CalGold (Environmental Protection Agency)

Business permit assistance  
[calgold.ca.gov](http://calgold.ca.gov)

### Contractors State License Board

Contractor regulation and licensing  
[cslb.ca.gov](http://cslb.ca.gov)  
1-800-321-CSLB (1-800-321-2752)

### Department of Consumer Affairs

Licensing in more than 200 business and professional categories such as the medical and financial professions  
[dca.ca.gov](http://dca.ca.gov)  
1-800-952-5210

### Secretary of State

Business filings (corporations, limited liability companies, etc.), notary public applications and Uniform Commercial Code filings  
[sos.ca.gov](http://sos.ca.gov)  
916-653-6814

## OTHER RESOURCES

### U.S. Small Business Administration (SBA)

Financing, training and advocacy for small businesses  
[sba.gov](http://sba.gov)  
1-800-U-ASK-SBA (1-800-827-5722)

## OTHER

For more information about local taxes, business licenses, permits and wage ordinances, visit the website or check the local directory for contact information for the local government in which the business is located.

