



## CALIFORNIA SECRETARY OF STATE



Business  
Programs Division

Business Entities, 1500 11th St., 3rd Floor,  
Sacramento, CA 95814

## Thank You for Doing Business in California

Congratulations on the registration of your new business entity with the California Secretary of State (SOS). Please see below for important information.

### What's next? Required Filings

Franchise Tax Board (FTB) Tax Filing – Once your entity is registered with the SOS, you may be required to file a tax return with FTB for each taxable year even if you are not conducting business or have no income. Contact FTB at [www.ftb.ca.gov](http://www.ftb.ca.gov) or (800) 852-5711 for forms and requirements concerning franchise taxes or income taxes.

Be aware, if you fail to file a return by the original or extended due date, or fail to pay taxes when due, a penalty may be imposed by FTB. Please visit [www.ftb.ca.gov/businesses/Penalty-Information.shtml](http://www.ftb.ca.gov/businesses/Penalty-Information.shtml) for tax penalty related information.

### Other Business Information and Resources

All business entities are subject to state and federal tax laws. You may wish to contact the following agencies to assist you with these issues:

- Internal Revenue Service – [www.irs.gov](http://www.irs.gov) or call (800) 829-1040 for forms and issues concerning Federal tax, employer identification numbers, subchapter S elections.
- State Board of Equalization – [www.boe.ca.gov](http://www.boe.ca.gov) or call (800) 400-7115 for forms and issues concerning sales taxes or use taxes.
- Employment Development Department – [www.edd.ca.gov](http://www.edd.ca.gov) or call (800) 300-5616 for forms and issues concerning employment and payroll taxes.
- CalGold – [www.calgold.ca.gov](http://www.calgold.ca.gov) for appropriate permit, licensing, and contact information for the various agencies that administer and issue these permits.
- SOS Business Resources – [www.sos.ca.gov/business/be/resources](http://www.sos.ca.gov/business/be/resources) for a list of agencies you may need to contact to ensure proper compliance with California state law.
- CA Governor's Office of Business and Economic Development (Go-Biz) – [www.business.ca.gov](http://www.business.ca.gov) for a range of business services including, site selection and permit assistance.