

CITY OF  
**Lake Forest** CALIFORNIA  
*The Natural Choice for Business*



Guide to **Business Resources**



**Economic Development**

25550 Commercentre Dr, Ste 100  
Lake Forest, CA 92630  
(949) 461.3567

City of Lake Forest  
*The Natural Choice for Business*

## Guide to Business Resources

The City of Lake Forest is committed to business development. Through a variety of resources and absence of a business license requirement, starting a business in the City is an easy process. Our unique Business Development and Attraction Program provides personal outreach to the business community via business seminars, networking events, and business communications. In the following pages, you will find various resources to assist you with starting or expanding your business. This guide is primarily intended to be used in its electronic format for easy access to the websites included in the document. Please contact us if you have any questions or suggestions.

City of Lake Forest Economic Development  
25550 Commercentre Drive, Suite 100  
Lake Forest, CA 92630

(949) 461-3567

[economicdevelopment@lakeforestca.gov](mailto:economicdevelopment@lakeforestca.gov)



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## **Government Contact Information**

### **City Departments**

#### **City Hall:**

- |             |  |
|-------------|--|
| Main Number | (949) 461-3400   |
| Fax Number  | (949) 461-3511   |
| Website     | <a href="http://www.lakeforestca.gov">www.lakeforestca.gov</a> |
- City Clerk (949) 461-3420
  - City Manager (949) 461-3410
  - Community Services (949) 461-3450
  - Development Services (949) 461-3460
  - Finance (949) 461-3430
  - Fire Services (714) 573-6000
  - Management Services (949) 461-3415
  - Police Services (949) 461-3548
  - Public Works (949) 461-3480
  - Economic Development (949) 461-3567

### **State of California Departments/Agencies**

- Board of Equalization (800) 400-7115  
[www.boe.ca.gov](http://www.boe.ca.gov)
- CalGOLD  
[www.calgold.ca.gov](http://www.calgold.ca.gov)
- Department of Fair Employment and Housing (916) 478-7251  
[www.dfeh.ca.gov](http://www.dfeh.ca.gov)
- Employment Development Department (916) 653-0707  
[www.edd.ca.gov](http://www.edd.ca.gov)
- Employment Training Panel (916) 327-5640  
[www.etp.ca.gov](http://www.etp.ca.gov)
- Franchise Tax Board (800) 852-5711  
[www.ftb.ca.gov](http://www.ftb.ca.gov)
- Department of Motor Vehicles (800) 777-0133  
[www.dmv.ca.gov](http://www.dmv.ca.gov)
- Cal OSHA (800) 963-9424  
[www.dir.ca.gov](http://www.dir.ca.gov)
- Secretary of State Department of Corporations (916) 653-6814  
[sos.ca.gov/business](http://sos.ca.gov/business)

### **County of Orange Departments/Agencies**

- |             |  |
|-------------|--|
| Main Number | (714) 834-5400                                   |
| Website     | <a href="http://www.ocgov.com">www.ocgov.com</a> |
- OC Animal Care (949) 249-5160  
[www.ocpetinfo.com](http://www.ocpetinfo.com)
  - Assessor (714) 834-2727  
[www.ocgov.com/assessor](http://www.ocgov.com/assessor)
  - Auditor-Controller (714) 834-2450  
[www.ac.ocgov.com](http://www.ac.ocgov.com)
  - Clerk-Recorder (714) 834-2500  
[www.ocrecorder.com](http://www.ocrecorder.com)
  - OC Community Services (714) 480-2700  
[www.ochousing.org](http://www.ochousing.org)
  - Fire Services (714) 573-6000  
[www.ocfa.org](http://www.ocfa.org)
  - OC Public Libraries (949) 855-8173  
[www.ocpl.org](http://www.ocpl.org)
  - Registrar of Voters (714) 567-7600  
[www.ocvote.com](http://www.ocvote.com)
  - Treasurer-Tax Collector (714) 834-3411  
[www.ttc.ocgov.com](http://www.ttc.ocgov.com)

#### **DID YOU KNOW?**

The City of Lake Forest does not require a business license. We request businesses voluntarily register online ([click here](#)) with Economic Development. By registering your business, you will be notified of upcoming business seminars, workshops, and receive our business newsletter.

## **City Zoning and Permits**

### **Planning and Building Division** – Development Services

The Planning and Building Division of the Development Services Department is your one-stop shop to ensure proper zoning of your businesses, and to obtain construction permits, sign permits, and more.

### **Zoning and Special Permits:**

Before you purchase property or sign a lease, contact the City's Planning Division to ensure that your intended use is allowed at that location. Certain types of businesses must obtain special discretionary permits (e.g., site development permits, use permits, etc.), law enforcement review, or can require review by the City's Planning Division. Contact the Planning Division at (949) 461-3491 for further information on obtaining special permits and to confirm if your business will require review by the Planning Division.

### **Discretionary Permits:**

In any given zoning district, there exist permitted uses as well as those that require discretionary approval either by the City's Planning Commission or administratively through the Planning Division. Since a Zoning Ordinance cannot be drafted equitably with every circumstance, these types of permits give the City sufficient flexibility to allow certain uses that may not be specifically permitted but would still be compatible with the surrounding uses.

While it is best to contact the Planning Division directly at (949) 461-3491 to verify what approvals may or may not be required, the following is a short list of common development projects that may require a discretionary permit.

- Exterior modifications to a site, building and/or parking lot
- Any amendment or modification to a previously approved discretionary permit
- Any new construction or development
- Mini-storage facilities
- Community care facilities
- Religious institutions
- Automobile sales and rentals
- Wireless facilities
- Animal hospitals and boarding facilities
- Educational, vocational, instructional and/or training facilities

## **Frequently Asked Questions**

### **1. Does the City require a business license?**

The City of Lake Forest neither requires nor issues business licenses. Instead, we ask businesses to complete a voluntary, no cost Business Registration Form that assists the City in maintaining vital records, emergency contact information, and a business mailing list for future announcements of free business seminars and workshops. In lieu of a business license, most lenders, clients, or other third parties will accept a copy of the City's letter explaining that business licenses are not issued in our community.

[Click here](#) to complete the City's online Business Registration Form.

[Click here](#) to obtain a hard copy of the City's Business Registration Form.

[Click here](#) to obtain the City's letter verifying no business license is required.

## **2. When do I need Planning approval?**

Any new business coming into the City of Lake Forest should check with the Planning Division to confirm that their business is permitted at a specific location. Planning approval is also required for any tenant improvements and discretionary permits. The Planning Division may be contacted at (949) 461-3491.

## **3. How does the Planning Division determine if a business is permitted in a location?**

When reviewing a proposed business, the planning division evaluates a business for compliance with its respective zoning district's regulations, compatibility of its use with surrounding land uses, and if sufficient on-site parking is provided. The City website provides information on zoning and permitted uses. [Click Here](#) to view the City Zoning map. For more information, [Click Here](#) to view the Planning Division webpage.

## **4. What is a Zoning Confirmation / Zoning Verification Letter?**

If you would like written documentation confirming that your proposed business is permitted in a specific location, you may complete the Zoning Confirmation Request Form available on the City Website by [Clicking Here](#). Additionally, any use that is not expressly addressed in the City's Zoning Ordinance, or any business that may require a parking study review, must also complete a Zoning Confirmation Request. Zoning Confirmation Request Letters are provided at no cost and typically take one to two weeks to process.

If you are requesting public records, or would like to verify information for a site's compliance with the Zoning Code, violations history, and/or permits associated with the site, you must request a Zoning Verification Letter. Zoning Verification Letters are \$200 (per address) and typically take one to two weeks to process. Please contact the Planning Division at (949) 461-3491 for more information.

## **5. I've gotten the okay from Planning - what do I do next?**

Once you've received Planning Approval, you must apply for a Building Permit for any proposed tenant improvements. Permits are required for any building or structures erected, constructed, enlarged, altered, repaired, moved, improved, removed, converted, or demolished. Changes to electrical, plumbing, and/or mechanical equipment require permits as well. Please contact the Building Division at (949) 461-3470 for more information.

## **6. When is a building permit needed?**

Most major projects require a permit of some kind to ensure all buildings meet minimum standards that protect its occupants and neighbors, not only in everyday living, but also in case of emergencies and natural disasters. Permits are required for all buildings or structures erected, constructed, enlarged, altered, repaired, moved, improved, removed, converted, or demolished. All walls higher than six (6) feet require a building permit. For more information, please contact the Building and Safety Division at (949) 461-3470.

## **7. How can I arrange for an inspection?**

Please leave a message on the Building Division Inspection Request Line at (949) 461-3468. Requests must be made before 5 p.m. on the prior business day for an inspection to be performed the next business day. Be sure to include the address of the job, permit number, type of inspection requested, and the type of building (single family, apartment, commercial, etc.) in your message.

## **8. How much does an inspection cost?**

The cost of building inspections is included in the permit fee. However, a \$200 reinspection fee may be charged if an inspection call is made but the work is not ready for inspection or required corrections have not been completed. A reinspection fee may also be charged if the approved plans are not available or the inspector cannot gain access to the site to perform the requested inspection.

## 9. I want signage for my business. What do I need to do?

To change the number or type of signs for your business, you must obtain approval from the Development Services Department. Before you order new signs, we recommend you speak to your property manager and a City planner to review all of the related sign regulations. Sign permit applications are available at City Hall or online [here](#). For more information, please contact the Development Services Department at (949) 461-3491.

## 10. What permits are issued by the City?

The City requires permits for a variety of activities, including plan changes, construction, signs, outdoor gatherings, heavy vehicle transportation, and activity on the public right-of-way.

## 11. May I display banners or signs to promote special events?

Subject to advance approval, your business may conduct special indoor and outdoor events and display additional signs to promote these events. Access the City's [website](#) to obtain applications for the following permits, or call the Planning Division at (949) 461-3491.

- **Temporary Outdoor Promotion Permit** **Fee temporarily waived**  
Individual businesses having an outdoor event, such as parking lot sales and grand opening events, may use temporary signage and small balloons (no rooftop balloons) under an approved Temporary Outdoor Promotion Permit. The event may not exceed ten consecutive days, and may only occur a maximum of four (4) times per calendar year.
- **Special Event Permit** **\$65.00**  
Any temporary event involving 30 or more persons, or that takes place on public property, must obtain a Special Event Permit. Special events include, but are not limited to, motorized vehicle races or contests; carnivals, fairs, festivals, and similar activities; any event with mechanical amusement rides; promotional or fundraising activities; outdoor shows, concerts, and exhibitions; and promotional or fundraising activities. Special events may not exceed 30 days, and applications for a Special Event Permit should be filed 30 days prior to the opening date of the proposed event.
- **Temporary Banner Permit** **\$25.00**  
Individual businesses may apply for a Temporary Banner Permit that allows one (1) banner up to 50 square feet in size to be placed in their business space. Temporary banners may be displayed for no more than 30 days, twice a year, for a total of 60 days.
- **Portable Signs**  
Portable signs are not permitted on any exterior portion of any business. Portable signs include, but are not limited to: A or T- frames, menu and sandwich boards, human signs, and balloons used as signs.
- **Outside Display or Storage of Merchandise**  
All merchandise must be displayed and stored in the building and may not be displayed outside the building. Temporary storage containers are not allowed. Permanent storage containers outside the building may be allowed with a discretionary permit.
- **Offsite Signs**  
Offsite signs are prohibited.

## 12. May I operate a business from my home?

The City encourages home occupations that do not impact the residential nature of neighborhoods. Home occupations must comply with the following requirements: must be conducted entirely in the dwelling area

and cannot be conducted in your garage. Only the residents of the dwelling unit may be engaged in the home occupation. There can be no exterior evidence of a home occupation, including signs, and your home occupation cannot create increased vehicular traffic. If you have any questions, please call the Planning Division at (949) 461-3460.

### **13. What are the rules for operating a day care facility?**

- Day care for one to six (1 to 6) children requires an application to the County Department of Social Services, (714) 703-2800.
- Day care for more than six (6) children requires a use permit subject to approval by the City's Planning Commission. Permits and inspections from the California Department of Social Services, the Orange County Fire Authority, and the City Building Division also are required.

For additional information, contact the Department of Social Services at (714) 703-2800, Orange County Fire Authority at (714) 573-600, the City Building Division at (949) 461-3470, or the City Planning Division at (949) 461-3491.

### **Additional Resources:**

To view all FAQ's [CLICK HERE](#) to visit our website.

For any other questions or concerns please contact:

**Planning Division** (949) 461-3491

**Building Division** (949) 461-3470

**Code Enforcement** (949) 461-3474

**Or visit them at City Hall:** 25550 Commercentre Dr., Suite 100, Lake Forest, CA 92630.

Operating Hours: Monday – Thursday 8:00 a.m. – 11:45 a.m. and 1:00 p.m. – 6:00 p.m.; and on alternate Fridays from 8:00 a.m. - 11:45 a.m. and 1:00 p.m. – 5:00 p.m. City Hall is closed every other Friday.

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### **Law Enforcement Review**

If your business will conduct any of the following activities, you must contact the Orange County Sheriff's Department at (949) 206-6100 for a Law Enforcement Review.

Businesses requiring Law Enforcement Review include (but are not limited to):

- Bingo
  - Coin Dealer
  - Dance Instructor/Dance Studio
  - Escort/Escort Bureau
  - Figure Model, Nude/Figure Model Studio
  - Gun Dealer
  - Interlocutrix, Nude
  - Introductory Service
  - Junk Collector/Junk Dealer
  - Massage Technician
  - Peddler/Solicitor
  - Pool Room
  - Public Bath/Massage Parlor
  - Public Dance
  - Rap Session, Nude
  - Secondhand Dealer/Thrift Store/Pawn Shop
  - Taxicab Stand
-

## **Code Enforcement** - Development Services

Code Enforcement maintains and improves the character, aesthetic quality, and property values in the City by notifying property owners of maintenance or health and safety issues observed on properties. The Code Enforcement Division maintains and improves the City's neighborhoods and housing stock through enforcement of property maintenance, zoning ordinances, building codes, and health and safety codes. Through code enforcement inspections, inquiries, and citizen complaints, property owners, residents, and staff have significantly reduced the number of blighted properties throughout the community. Contact Code Enforcement at (949) 461-3474.

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## **City Business Resources**

### **Business Seminars and Training Events**

The City of Lake Forest is dedicated to providing business seminars and training events that can empower current and prospective entrepreneurs. Current and past seminars include: Secrets to Small Business Success, Federal/State Basic Payroll Tax Seminar, Technology Workshop, and New Business Receptions that provide new business owners with an overview of the City's Business Development and Attraction Program. [Click here](#) for more information on the economic development website.

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### **Business Information Packets**

The City's Business Information Packet, provided to all new or prospective businesses, includes valuable information from numerous agencies that can assist new businesses. [Click here](#) for more information on the economic development website.

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### **Business Communications**

Websites, e-newsletters, 24-hour online request systems, and a biannual *In Business* newsletter all work to keep the business community well-informed. Email [economicdevelopment@lakeforestca.gov](mailto:economicdevelopment@lakeforestca.gov) or contact us at (949) 461-3567 for your free subscription to the *In Business* newsletter.

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### **Business Watch Program**

Business Watch is a crime prevention program offered free of charge that enlists the active participation of business owners in cooperation with law enforcement to prevent crime and promote community-oriented policing. Businesses may contact (949) 461-3546 for more information.

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## **Additional City Resources**

### **Ask Lake Forest**

[Ask Lake Forest](#) is a 24-hour, seven days a week, customer service tracking system. It ensures that your questions, complaints, or requests are answered promptly and professionally. Find answers for everything from "How do I contact the City Council?" to "Who should I call for questions about water quality and pollution prevention?" GovPopulous also allows online submission of requests and complaints.

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## Doing Business with the City

When the City has open Requests for Proposals (RFPs) and/or bids, information will be listed on the [City's website](#). The documents include instructions for submitting proposals including deadlines and staff contact information. Please note that submissions for RFPs that are restricted to the pre-qualified list will only be accepted from vendors on the pre-qualified list.

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## Vendor Registration

To be added to the City of Lake Forest Vendor List, simply send a letter of interest to: City of Lake Forest, Attn: Finance Department, 25550 Commercentre Drive, Suite 100, Lake Forest, CA 92630. You may also register by [clicking here](#) to send an e-mail to the City's Contract/Purchasing Administrator. Include your company's name, address, and type of service(s) provided.

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## City Council Meetings

The City Council and staff welcome residents and guests to all Council meetings, held on the first and third Tuesday of the month. Closed Session begins at 6 p.m., and the Public Session begins at 7 p.m. in the City Council Chambers located in City Hall, 25550 Commercentre Drive. For further information, call the City Clerk's Office at (949) 461-3421

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## Local Resources

### Chamber of Commerce

The [New Lake Forest Chamber of Commerce](#) offers a valuable network of business organizations. Its expertise and experience helps guide businesses to a higher level of visibility and exposure.

- [Membership Benefits](#)
- [Upcoming Events](#)
- [News & Events](#)
- [Membership Tiers](#)

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### Orange County Small Business Development Center

The [Orange County SBDC](#) offers no-charge, personalized business assistance in a confidential, one-on-one setting, along with team business consulting. You can also Advance Your Business through its valuable, low-cost seminars that cover such important topics as Access to Capital, Quickbooks, Employment Law, Marketing, Government Contracting, Web Technology, and Writing a Business Plan -- taught by the center's professional business consultants and industry experts.

- [Training Seminars](#)
- [Business Resources](#)

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### SCORE Business Counselors

[SCORE](#) is a nationwide, nonprofit organization dedicated to the formation, growth, and success of small business. SCORE is a resource partner with the U.S Small Business Administration (SBA).

- [Starting a Business](#) (City Hall)
  - [Calendar of Workshops](#)
  - [Growing a Business](#)
-

## **Orange County One Stop - Employment Center**

The [Orange County One-Stop Centers](#) works with employers and job seekers providing comprehensive employment and training services. These centers are intended to provide a more coordinated, customer-friendly, locally driven workforce development system through the following:

- [Workshops](#)
- [Employer Business Services](#)
- [Career Videos](#)
- [Salary & Wage Information](#)
- [Interview Center](#)

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## **Work Opportunity Tax Credits (WOTC)**

The [WOTC](#) is a tool for individuals designed to help move people from welfare to gainful employment and to obtain on-the-job experience. Employers can receive tax credits for hiring unemployed veterans (including disabled veterans, Temporary Assistance for Needy Families recipients, food stamp (SNAP) recipients, designated community residents, summer youth employees, individuals receiving vocational rehabilitation referrals from a state agency, qualified ex-felons, qualified long-term unemployed recipients, and supplemental security income recipients. Visit the [Employment & Training Administration](#) to learn how to participate.

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## **Education**

### **California State University, Fullerton – Extended Education**

[University Extended Education](#) provides quality learning experiences that extend access to the university into the community and around the globe. It offers a wide selection of educational programs that are accessible (online or in the classroom) and scheduled at convenient times. It has programs for working professionals and businesses, international students and groups, open university and intersession students, retirees, and youth.

### **University of California, Irvine – University Extensions**

[UC Irvine Extension](#) develops and delivers high quality, university-level learning solutions to meet the changing professional and personal needs of a local, national, and international community of learners by leveraging the expertise of the University of California, Irvine, campus and community.

### **Community Colleges**

[Saddleback College](#) offers over 300 associate degrees, certificates, and occupational skills awards in 190 program areas taught by a faculty renowned for its expertise, and commitment to student success. Study abroad, cooperative work experience, online learning, and honors are just some of the additional programs we offer for a well-rounded educational experience.

[Irvine Valley College](#) prepares students to advance in almost any field offering more than 80 associate degrees and 60 career and technical certificate programs. More than 300 full-time and part-time faculty and 120 professional experts give students the information and tools they need to succeed.

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## **County Departments/Agencies**

The City of Lake Forest works in partnership with the County of Orange to provide additional services to its residents and businesses. Below are some of the most common topics relevant to businesses.

### **Orange County Clerk-Recorder Department – Fictitious Business Name (FBN)**

The Orange County Clerk-Recorder Department provides a variety of services including passports, recording of real property documents, and the filing of a Fictitious Business Name (FBN).

A Fictitious Business Name is required. This is a name that does not include the surname of the individual or a name that suggests the existence of additional owners.

- For partnerships, it is a name that does not include the surname of any general partner or suggests the existence of additional owners.
- For a corporation, it is a name not stated in the Articles of Incorporation.

For more information, and to apply for a Fictitious Business Name, visit the County's website at [ocrecorder.com](http://ocrecorder.com), contact the County Operator at (714) 834-5285, or apply in person at the following locations:

Orange County Civic Center  
12 Civic Center Blvd, Rm. 101  
Santa Ana, CA 92701

Laguna Hills Civic Center  
24031 El Toro Rd, Suite 150  
Laguna Hills, CA 92653

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### **Orange County Sheriff**

The City contracts with the Orange County Sheriff's Department to provide police services for the city. The Sheriff's Department also conducts law enforcement reviews (as required) and a Business Watch Program. For more information on the Business Watch Program, contact the Crime Prevention Unit at (949) 461-3546. To request a law enforcement review, call the Sheriff's Department at (714) 647-1868. [Click here](#) to view the Law Enforcement Review section of this resource guide.

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### **Orange County Fire Authority**

The Orange County Fire Authority provides fire services and also conducts Fire Authority Reviews when there is a change in occupancy, certain installations, changes to the existing site and/or new construction. For more information contact: Darci Bodin, Senior Fire Prevention Specialist at (714) 573-6113 or online at [www.ocfa.org](http://www.ocfa.org).

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### **Orange County Health Care Agency - Health Permit**

The Orange County Health Care Agency and the Environmental Health Department provide all the needed information regarding health regulations, inspections, and how to obtain the proper permits for opening a restaurant or purchasing an existing restaurant. Contact them at (714) 433-6026 for more information on how to obtain permits or visit their website at [HCA](#) or [Environmental Health: Homepage](#) for general information, fees, and services.

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## **State Resources**

### **Business Portal**

The California Business Portal provides a gateway to a number of resources for starting, growing, financing, and expanding or relocating a business in California. The portal simplifies the path to the resources or permits you need. These resources are provided by various public and private sources, from state and federal agencies to local private nonprofit organizations, all of which are accessible to you simply by clicking through the portal's pages. [Click here](#) to visit the California Business Portal.

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### **CalGOLD**

The [CalGOLD database](#) assists businesses in finding the appropriate permitting information for their particular business. It provides links and contact information that directs businesses to agencies that administer and issue business permits, licenses, and registration requirements from all levels of government.

The CalGOLD listing includes descriptions of requirements, the names, addresses, and telephone numbers of the agencies that administer those requirements and issue the permits and licenses. In most cases, a direct link to the agencies' Internet web pages is provided.

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### **State Board of Equalization**

The Board of Equalization collects California state sales and use tax, as well as fuel, alcohol, and tobacco taxes and fees that provide revenue for state government and essential funding for counties, cities, and special districts. [Click here](#) to visit the State Board of Equalization website.

#### Seller's Permit

All businesses that sell tangible property must obtain a resale permit from the State Board of Equalization.

Your business must obtain a seller's permit if you:

- Are engaged in business in California
- Intend to sell or lease tangible personal property that would ordinarily be subject to sales tax if sold at retail
- Will make sales for a temporary period, normally lasting no longer than 30 days, at one or more locations (e.g. fireworks booth, Christmas tree lots, garage sale)

The requirement to obtain a seller's permit applies to:

- |                 |                             |
|-----------------|-----------------------------|
| ▫ Individuals   | ▫ Husband/Wife Co-ownership |
| ▫ Partnerships  | ▫ LLPs                      |
| ▫ Corporations  | ▫ LLCs                      |
| ▫ Organizations |                             |

## Sales and Use Tax

Retailers engaged in business in California must register with the Board of Equalization and pay the state sales tax that applies to all retail sales of goods and merchandise except those sales specifically exempted by law. The use tax generally applies to the storage, use, or other consumption in California of goods purchased from retailers in transactions not subject to the sales tax. Use tax may also apply to purchases shipped to a California consumer from another state, including purchases made by mail order, telephone, or Internet.

The sales and use tax rate in a specific California location has three parts: the state tax rate, the local tax rate, and any district tax rate that may be in effect.

State sales and use taxes provide revenue to the State's General Fund, to cities and counties through specific state fund allocations, and to other local jurisdictions. [Click here](#) for more information on Sales and Use Tax in California.

## Special Taxes and Fees

The Board administers 20 special tax and fee programs that encompass a broad range of activities and transactions. Revenues from the insurance tax, alcoholic beverage tax, and a portion of cigarette tax receipts are allocated to the State's General Fund. Other special taxes and fees fund specific state services, from highway construction to recycling programs. The Board administers more than half of the special tax programs in cooperation with other state agencies. The following programs are the most common ones related to business and require registration with the Board:

- [Alcoholic Beverage Tax \(Excise Tax\)](#)
- [California Tire Fee](#)
- [Cigarette & Tobacco Products Licensing Program \(Excise Tax\)](#)
- [Cigarette and Tobacco Products Taxes \(Environmental Fee\)](#)
- Diesel & Use Fuel Taxes ([Fuel Tax](#))
- [Electronic Waste Recycling Fee \(E-waste\) \(Environmental Fee\)](#)
- [Resale Certificate](#)
- Emergency Telephone Users Surcharge ([Excise Tax](#))
- [Energy Resources Surcharge \(Excise Tax\)](#)
- [Hazardous Substances Fee \(Environmental Fee\)](#)
- Motor Vehicle Fuel Tax ([Fuel Tax](#))
- [Natural Gas Surcharge \(Excise Tax\)](#)

For additional information, contact the Board of Equalization at (800) 400-7115 or in person at:

The Irvine Field Office  
16715 Von Karman Avenue, Suite 200,  
Irvine, CA 92606  
(949) 440-3473

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## **Franchise Tax Board**

The Franchise Tax Board is responsible for administering two of California's major tax programs: Personal Income Tax and the Corporation Tax. It also administers other nontax programs and delinquent debt collection functions.

The Franchise Tax Board provides the following services:

- [Business Structure Information](#)
- [Tax Filing and Assistance](#)

- [Paying a Tax or Bill](#) (i.e. payment options, minimum tax, etc.)
- [Tax Forms](#)
- [Closing a Business Entity](#) (i.e., dissolve, surrender, or cancel a business)
- [California Tax Service Center](#)
  - [Payroll Taxes](#)
  - [Sales and Use Tax](#)
  - [Other Taxes and Fees](#) (i.e., environmental fees, excise taxes, etc.)

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## Employment Development Department

The Employment Development Department (EDD) is one of the largest state departments, with employees at hundreds of service locations throughout the state. For more than 70 years, it has connected millions of job seekers and employers in an effort to build the economy of the "Golden State."

Its web site provides:

- [CalJOBS](#), an online job and résumé bank, containing thousands of job openings, maintaining the largest pool of candidates in the state
- [Labor Market Information](#)
- [Payroll Tax Information and Forms](#)
- [Employment and Training Services](#)
- [Job Training for Employees](#)

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## California Employment Training Panel

The Employment Training Panel (ETP) is a business and labor supported state agency that assists employers in strengthening their competitive edge by providing funds to off set the costs of job skills training necessary to maintain high-performance workplaces. The ETP also funds training for unemployed workers and serves as the State's premier economic development tool, encouraging many companies to locate or expand in California.

Through the Small Business Program (SBP), MEC Entrepreneurial Training, and the Fast Track Process, ETP provides funds to companies with 250 employees or less.

- [Employee Training Funds](#)
- [ETP Process](#)

For more information, contact the ETP at (916) 327-5570 or visit them online at [www.etp.ca.gov](http://www.etp.ca.gov).



**State of California Official Website**

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

## Secretary of State

The Secretary of State's office is comprised of nearly 500 people who are dedicated to making government more transparent and accessible in the areas of elections, business, political campaigns, legislative advocacy, and historical treasures.

The Secretary of State's Office maintains records for:

- [Limited liability companies](#)
- [Trademarks And Service Marks](#) in the state
- [Unincorporated associations](#)
- [Unincorporated nonprofit associations](#)
- [Foreign lending institutions](#)
- [Foreign partnerships](#)

Its [business portal](#) is an excellent resource for a variety of information and forms for businesses.

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## **Federal Resources**

### **Small Business Administration (SBA)**

The U.S. Small Business Administration (SBA) is an independent agency of the federal government to aid, counsel, assist, and protect the interests of small businesses.

The SBA website, [www.sba.gov](http://www.sba.gov), has a variety of resources to help every small business owner. Some of these resources include:

- [Small Business Planner](#)
- [Counseling](#)
- [Financial Assistance](#) (Grants, Loans, etc.)
- [Online Training](#)
- [Disaster Assistance](#)
- [Local Event Calendar](#)

#### **SBA Santa Ana District Office**

200 W Santa Ana Blvd., Suite 700  
Santa Ana, CA 92701  
(714) 550-7420

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### **Business.gov**

The SBA, in partnership with 21 other federal agencies, manages [Business.gov](#), the official business link to the U.S. Government. This partnership, known as Business Gateway, is a Presidential E-government initiative that provides a single access point to government services and information to help the nation's businesses with their operations.

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### **IRS**

The [IRS](#) is a bureau of the Department of the Treasury. They provide taxpayers with information to help them understand and meet tax responsibilities.

- [Small Business and Self-Employed Tax Center](#)
- [Basic Tax Information When Starting a Business](#)
- [Employer Identification Numbers \(EIN\)](#)
- [Recordkeeping](#)
- [Recommended Reading for Small Business](#)

#### **Local IRS Offices**

24000 Avila Road  
Laguna Niguel, CA 92677

Walk-in visits are accepted, and no appointment is necessary.  
If telephone assistance is required, call 1-800-829-1040.

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### **U.S. Copyright Office**

Businesses can register their claims to copyright and obtain additional information with the [Copyright Office](#).

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### **U.S. Patent and Trademark Office**

The [United States Patent and Trademark Office \(USPTO\)](#) is a federal agency of the Department of Commerce. Its major functions are to examine, register, and issue patents and trademarks.



**United States Government Official Information and Services**

1 (800) FED-INFO – Monday-Friday, 8 a.m. – 8 p.m. Eastern Time

[USA.gov](http://USA.gov)

**The City is committed to your business success. Check with the City's Economic Development Division regularly for business events, resources, and information.**

**Lake Forest Economic Development Division**  
**25550 Commercentre Drive, Suite 100**  
**Lake Forest, CA 92630**  
**(949) 461-3567**  
**[economicdevelopment@lakeforestca.gov](mailto:economicdevelopment@lakeforestca.gov)**  
**[www.lakeforestbusiness.com](http://www.lakeforestbusiness.com)**