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TAX LAW

California Tax Resources

This Guide identifies California tax law resources including resources on income and franchise tax law, sales and use tax law, and property tax law. Sales and use taxes in California are collected by the [Board of Equalization](#), whereas income and franchise taxes are collected by the [Franchise Tax Board](#).

Property taxes are collected by the county, but governed by California state law. Taxes are collected on behalf of the county; incorporated cities within the county; school districts; and other taxing agencies; including special districts. Once collected, these taxes are distributed to the various entities by the Auditor-Controller Division of the Department of Finance.

The County [Tax Collector](#) does not determine the amount of property tax to be paid. The [County Assessor](#) determines the person or entity to be assessed, and the value of the property, and transmits that information to the County Auditor-Controller.

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Related Guide:

[Federal Tax Resources](#)

1. Legal Encyclopedias & Law Summaries

California Jurisprudence (Cal. Jur.) 3d [KFC 80 .C35](#) (Ready Reference)

Volume 38, Income Taxes, provides a general discussion of California state laws imposed on personal income and covers topics including the state's taxing authority, particular rules for special classes of taxpayers, and payment of taxes. It also provides citations to the California state constitution, California state codes, and cases.

Electronic Access: On the Law Library's computers, using *Westlaw*.

Witkin's Summary of California Law, 10th Edition [KFC 80 .W5](#) (Ready Reference)

Volume 9, Taxation, provides a detailed discussion of various California state tax laws, including personal income taxes, corporate taxes, sales taxes, and vehicle taxes. Also includes a review of significant state and federal tax case decisions.

Electronic Access: On the Law Library's computers, using *Westlaw*.

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2. Practice Guides

Business Taxes Law Guide [KFC 912 .B8 E7](#)

This four-volume loose-leaf set, published by the state Board of Equalization (BOE), features selected portions of the California Revenue and Taxation Code, accompanied by BOE rules, case annotations, and practice tips for board hearings. If relevant, provisions from other code titles, e.g., the California Government Code, are included.

Electronic Access: On the California Board of Equalization Website at:

boe.ca.gov/lawguides/business/current/btlg/business-taxes-law-guide.html

California Community Property with Tax Analysis [KFC 125.C6 C35](#)

An authoritative treatise bringing you the information you need to secure the best possible results for your clients when there is property to be divided. The volume provides explanations of community property concepts and expert tax analysis in easy-to-understand language.

Electronic Access: On the Law Library's computers, using *Lexis Advance*.

California Estate and Gift Tax Planning: Forms and Practice Manual [KFC 894 .T46](#)

This manual provides an in-depth analysis of the estate tax consequences of both simple and sophisticated estate planning strategies, including explanations of the Unified Gift & Transfer Tax System, Generation-Skipping Transfer Tax, formula clauses for the Estate Tax Marital Deduction, Q DOTS, Disclaimers, and uses of various types of Irrevocable Trusts.

[Forms available on CD-ROM, ask at the Circulation Desk]

California Forms of Pleading and Practice Annotated [KFC 1010 .A65 C3](#)

Volume 47, Chapter 540 Taxes & Assessment. This chapter discusses the administrative and judicial remedies available for contesting taxes.

Electronic Access: On the Law Library's computers, using *Lexis Advance*.

California Payroll Guide [KFC 870 .3 L36](#)

Covers California laws, regulations, and policies that affect payroll professionals. Includes numerous forms.

California Small Business Guide: Formation, Operation, and Taxation [KFC 337 .C345](#)

This practice guide provides close examination of California and federal corporate law, with emphasis on tax planning and tax consequences.

Electronic Access: On the Law Library's computers, using *Lexis Advance*.

California Tax Handbook [KFC 860 .A15 C35](#)

The *California Tax Handbook* is a comprehensive, one volume guide to California tax law. It covers and explains every tax the state of California levies and includes an overview of the previous year's major legislative changes. Published annually.

CCH California State Tax Reporter [KFC 860 .A6 C3](#)

This title provides a detailed explanation of California tax laws with references to legislation, regulations, cases, and administrative rulings. It is organized by tax type.

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Guidebook to California Taxes [KFC 860 .Z9 G8](#)

This title, published annually, gives a general picture of the taxes imposed by the state of California and the general property tax levied by local governments.

Property Taxes Law Guide [KFC 880 .A25 P7](#)

This three-volume loose leaf set, published by the state Board of Equalization (BOE), features selected portions of the California Revenue and Taxation Code, accompanied by BOE rules, case annotations, and practice tips for board hearings. If relevant, provisions from other code titles, e.g. the Government Code, are included.

Electronic Access: On the California Board of Equalization Website at:

boe.ca.gov/lawguides/property/current/ptlg/property-taxes-law-guide.html

Taxing California Property [KFC 880 .T39](#)

This title examines each step of the assessment process, presenting a complete analysis of the issues in addition to practice tips, checklists, charts, maps, deadlines, and forms. Also includes a comprehensive analysis of Proposition 13, otherwise known as the Jarvis-Gann initiative.

Electronic Access: On the Law Library's computers, using *Westlaw*.

3. Forms

California state income tax forms for individuals and businesses are available for free on the California Franchise Tax Board web site at www.ftb.ca.gov/.

Additional forms and publications are available on the Board of Equalization's website at boe.ca.gov/formspubs/.

West's California Code Forms, with Practice Commentaries: Revenue and Taxation Code
[KFC 30 .W482 R48](#)

Provides copies of blank and completed California state tax forms, including instructions for completing the tax forms and practice commentary. Also includes sample formats for pleadings to file in tax dispute actions.

Electronic Access: On the Law Library's computers, using *Westlaw*.

4. Statutes and Regulations

Deering's Revenue and Taxation Code, Annotated [KFC 30.5 D4 R4](#) (Compact)

Electronic Access: On the Law Library's computers, using *Lexis Advance*.

West's Annotated California Codes, Revenue and Taxation [KFC 30. W 48 R49](#)

Electronic Access: On the Law Library's computers, using *Westlaw*.

California Law Code Search: Free Online Statutes

The California State Legislature provides this free online source for California statutes. The statutes are not annotated, meaning no references to cases interpreting the code or references to books on the code section are on the website. Click on the title you are interested in, for example, "Revenue and Taxation code" to display a hyper-linked table of contents. You can also search for a particular

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code section or do a keyword search of specific codes (Revenue and Taxation and Government) or of all the codes.

Electronic Access Only: leginfo.legislature.ca.gov/faces/codes.xhtml.

California Income Tax Laws and Regulations, Annotated [KFC 870 .A29 C345](#)

This volume includes the full text of the Personal Income Tax, Corporation Tax, and Earned Income Tax divisions of the California Revenue and Taxation Code, with their corresponding regulations. Annotations include rulings, court decisions, and decisions of the Board of Equalization. Published annually.

Barclays Official California Code of Regulations [KFC 35 .A23](#) (Ready Reference)

Title 18: Public Revenues.

Electronic Access: On the California Office of Administrative Law's website at govt.westlaw.com/calregs/Index and on the Law Library's computers in *Lexis Advance* and *Westlaw*.

5. Administrative Agency Decisions & Cases

California Tax Administrative Decisions

Decisions and Sales and Use Tax Annotations released by the California State Board of Equalization and the California Franchise Tax Board. Coverage begins with 1930.

Electronic Access Only: On the Law Library's computers, using *Westlaw* and *Lexis Advance*.

California Tax Cases

File with tax-related cases from California state courts. Coverage begins with 1850.

Electronic Access Only: On the Law Library's computers, using *Westlaw*.

6. Websites & Community Resources

California Department of Consumer Affairs, Department of Accountancy

www.dca.ca.gov/cba/consumers/lookup.shtml

Verify the license of a California licensed Certified Public Accountant (CPA), an Accounting Firm, or an out-of-state licensed professional. File a complaint with the CBA at

www.cba.ca.gov/forms/complaint/online_complaint_form. Find tips on hiring a CPA in the Consumer Assistance Booklet at www.dca.ca.gov/cba/consumers/consumer-booklet.pdf.

California Franchise Tax Board

www.ftb.ca.gov

This website provides information on California state taxes for individuals, including all California state tax forms and publications, answers to frequently asked tax questions, and links to other helpful tax information and assistance web sites. Online filing options available at:

www.ftb.ca.gov/individuals/efile/allsoftware.shtml

2016 Tax Rates available at <https://www.ftb.ca.gov/forms/2016-California-Tax-Rates-and-Exemptions.shtml>.

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California State Board of Equalization (BOE), Tax Appeals Assistance Program

boe.ca.gov/tra/taap.htm

Assistance is offered to qualifying appellants with state income tax, consumer use tax, and Cigarette and Tobacco Products Licensing Act appeals, in which a decision by the Board of Equalization has been requested. Qualified law students, who are supervised by BOE tax counsel, advise individuals (appellants) with appeals under \$20,000. The BOE's Tax Appeals Assistance Program does not assist with appeals of property tax assessment. The video *Your Assessment Appeal* walks you through the process of preparing and presenting an appeal of your Property Tax Assessment at your county Board of Equalization or Assessment Appeals Board.

Sales tax rates and boundaries can be confusing. Ensure you are paying the correct sales tax rate for your location at boe.ca.gov/taxrate when making a purchase. If you are charged incorrectly, request a refund from the business where you were overcharged, and notify the BOE.

Other useful information on the BOE website includes *California City and County Sales and Use Tax Rates* (www.boe.ca.gov/cgi-bin/rates.cgi) and the publication *Sales and Use Tax Exemptions and Exclusions* (www.boe.ca.gov/pdf/pub61.pdf).

California Tax Service Center

www.taxes.ca.gov/

This website provides resources for individual taxpayers or small business owners, and contact information for state and federal tax agencies.

California Taxpayers Association

www.caltax.org/

The association conducts research and advocacy on significant tax and spending issues in the legislative, executive, and judicial branches of government. Provides a Tax Tracker feature that tracks current legislation amending the Revenue & Taxation Code. *California Tax Facts* reference guide describes the taxes imposed by California's state and local governments and is available at: www.caltaxfoundation.org/reports/2015TaxFactsPreview.pdf.

Sacramento County Assessor's Office

www.assessor.saccounty.net/Pages/default.aspx

Look up assessed value, exemptions and exclusions. Certain properties or portions thereof are **exempt** from taxation under the California Constitution. See the state BOE video on *Property Tax Exemptions for Nonprofit, Faith-based, Welfare and Veterans' Organizations* at www.boe.ca.gov/info/VirtualSeminars/VirtualSeminar_PropTax.html.

For more information on filing an assessment appeal and contact information, see www.assessor.saccounty.net/Pages/AssessmentAppeals.aspx.

Sacramento County, Department of Finance, Tax Collection

www.finance.saccounty.net/Tax/Pages/default.aspx

Collects taxes on real property and personal property such as boats, aircraft, business fixtures and equipment. Provides tax bill information and tax bill payment methods.

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Taxpayers' Rights Advocate

www.ftb.ca.gov/aboutFTB/Taxpayer_Advocate/index.shtml

The staff of this State Agency will help taxpayers who have been unable to resolve their tax problems through normal channels. Their goal is to protect your rights and ensure that your tax problems are handled promptly and fairly. The service is free. They serve businesses as well as individuals. If you qualify, they assign a staff member to work with you until they resolve your problem.

Taxpayers' Rights Advocates are available to assist taxpayers with three state agencies (Board of Equalization, Employment Development Department, and Franchise Tax Board) and the Internal Revenue Service. The California Tax Advocate Brochure *We're Here For You* provides contact information for advocates www.boe.ca.gov/tra/pub145.pdf.

As a taxpayer, you have rights that the Franchise Tax Board (FTB) must honor.

Your Rights as a Taxpayer (www.ftb.ca.gov/forms/misc/4058B.pdf) is a one-page outline of the California Taxpayers' Bill of Rights. *California Taxpayers' Bill of Rights Overview* (www.ftb.ca.gov/forms/misc/4058C.pdf) is a 14 page guide providing a general overview of the provisions contained in all of the Taxpayers' Bill of Rights legislation to date.

IF YOU HAVE QUESTIONS ABOUT THIS GUIDE, OR IF YOU NEED HELP FINDING OR USING THE MATERIALS LISTED, DON'T HESITATE TO ASK A REFERENCE LIBRARIAN.