Franchise Tax Board’s
California Competes Grant Program (CCGP)
Recapture Overview
Role and Responsibility

The newly created California Competes Grant Program (CCGP) provides provisions for the California Competes Tax Credit (CCTC) Committee to recapture a grant, in whole or in part, for failing to fulfill the terms and conditions of the written agreement. The statute also directs any required collection activity be completed by Franchise Tax Board (FTB).
CCGP Overview

The chart below is a high-level illustration of when FTB will initiate the collection of recaptured funds.

1. GO-Biz recommends Recapture
2. CCTC Committee approves Recapture
3. FTB receives recapture amount from GO-Biz
4. FTB initiates noticing and collection actions
FTB’s Collection Process Flow

Case Received

Case Assigned To Collector

FTB Manually Sends Three Notices, Each 45 Days Apart

Notice 1

Notice 2

Notice 3

Payment Received?

Yes

FTB Accounting Remits Funds

Case Resolved

No

Manual Collections is Initiated

Payment Received
Voluntary Payment

The collector assigned to the case will send three separate notices to the entity. The entity may use the following options to pay its debt:

– Bank Account
– Credit Card
– Payment Plan
– Web Pay
Due Process and Collection Actions

After the three notices are sent, if the entity does not resolve their account voluntarily, FTB will take involuntary actions to resolve the case.

Levies, liens and other actions authorized under California law will be used to collect the funds.