Entrepreneurship Clinic Research Training

Liz Parker
Reference Librarian
eparker-10@sandiego.edu
619.260.4600 x2555
Legal issues for businesses

❖ Create business plan
❖ Find and register business name
❖ Structure business entity
❖ Site selection, zoning, permits & licenses
❖ Taxation
❖ Employment
❖ Intellectual property
Resources

- Government websites – state, county & city
- Other local resources
- Treatises and practice guides
- Databases with useful business-related resources
  - Cooley GO
  - CEB Pro
  - Bloomberg Law
  - Practical Law (Westlaw)
Government Websites
Annual Report and Tax Instructions

Click Here to Pay Taxes / File Annual Report

FILE YOUR ANNUAL REPORT AND PAY BUSINESS ENTITY TAX
This application is available daily between 8:00 am and 11:45 pm Eastern Time. Only use the English version of characters when entering data, otherwise it may cause an inaccurate record on your Annual Report.

Payment Information

If payment is by credit card click submit only once, clicking multiple times may result in duplication of charges to your credit card.

Electronic Payment (ACH Debit)
Required for all transactions over $5,000.00.

Bank Identification Number 2516000279

Credit Card

- Visa
- MasterCard

https://corp.delaware.gov/paytaxes/
Corporate Annual Report Information and Franchise Tax Fees

Corporate Annual Report
All active Domestic Corporation Annual Reports and Franchise Taxes for the prior year are due annually on or before March 1st and are required to be filed online. Failure to file the report and pay the required franchise taxes will result in a penalty of $200.00 plus 1.5% interest per month on tax and penalty.

Annual Report Filing Fees:

- Exempt Domestic Corporations – $25.00.
- Non-Exempt Domestic Corporations – $50.00.

Franchise Tax Rates:
The minimum tax is currently $175.00, using the Authorized Shares Method and the Minimum Tax using the Assumed Par Value Capital Method is $400.00 with a maximum tax of $200,000.00 for both methods unless it has been identified as a Large Corporate Filer then their tax will be $250,000.00. Taxes are assessed if the corporation is active in the records of the Division of Corporations anytime during January 1st through December 31st of the current tax year.

Methods of Calculating Franchise Tax

Foreign Corporations

Foreign Corporations must file an Annual Report with the Delaware Secretary of State on or before June 30 each year. A $125.00 filing fee is required to be paid. If the Annual Report and remittance is not received by the due date, a $125.00 penalty will be added to filing fee.

LLC/Partnership Tax Information

All Domestic and Foreign Limited Liability Companies, Limited Partnerships, and General Partnerships formed or registered in Delaware are required to pay an annual tax of $300.00. There is no requirement to file an Annual Report.

The annual taxes for the prior year are due on or before June 1st. Failure to pay the required annual taxes will result in a penalty of $200.00 plus 1.5% interest per month on tax and penalty.
How to Calculate Franchise Taxes

Effective January 1, 2018, a domestic stock or non-stock for profit corporation incorporated in the State of Delaware is required to pay annual franchise tax. The minimum tax is $175.00, for corporations using the Authorized Shares method and a minimum tax of $400.00 for corporations using the Assumed Par Value Capital Method. All corporations using either method will have a maximum tax of $200,000.00. Corporations owing $5,000.00 or more make estimated payments with 40% due June 1st, 20% due by September 1st, 20% due by December 1st, and the remainder due March 1st.

The Annual Franchise Tax assessment is based on the authorized shares. Use the method that results in the lesser tax. The total tax will never be less than $175.00, or more than $200,000.00.

Non-Stock for Profit

All non-stock, for profit entities that do not comply with the Exempt Corporation requirements will be required to pay a Franchise Tax of $175.00.

Authorized Shares Method

For corporations having no par value stock the authorized shares method will always result in the lesser tax.

- 5,000 shares or less (minimum tax) $175.00.
- 5,001 – 10,000 shares – $250.00.
- each additional 10,000 shares or portion thereof add $85.00
- maximum annual tax is $200,000.00

For Example

A corporation with 10,005 shares authorized pays $335.00($250.00 plus $85.00).
Assumed Par Value Capital Method

To use this method, you must give figures provided in your Annual Franchise Tax Return Schedule L (Federal Return) relative to the method is $400.00 per million or portion thereof, dividing the assumed par value capital.

The example cited below is for a company with 10,000 shares of stock with a par value of $5.00.

1. Divide your total gross assets by your assumed par value.
   Example: $1,000,000 assets, 485,000 shares = $2,061.856.

2. Multiply the assumed par by the number of authorized shares:
   Example: 1,000,000 shares * $5.00 = $1,250,000.

3. Multiply the number of authorized shares by $5.00 par value = $1,250,000,000.

4. Add the results of #2 and #3 above.
   Example: $2,061,856 plus $1,250,000 = $3,311,856.

5. Figure your tax by dividing the results of #4 above by $400.00.
   Example: $400.00 = $1,600.00.

6. The minimum tax for the Assumed Par Value capital is

---

NOTE: If an amendment changing your stock is made during the year, the number of days of the amendment must be given for each class then prorated for each portion of the year divided by the tax calculated for that portion of the year. The total tax is determined as defined.

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Large Corporate Filer Information

You may also use our Franchise Tax Calculator

https://corp.delaware.gov/frtaxcalc/
State of California

- **CA Secretary of State Business Programs**
  - Starting a Business
  - Tax Information

- **Governor’s Office of Business and Economic Development**
  - Form a Business
  - Small Business Program
  - CalGold – identifies necessary permits
Business Entities

News & Notices, Customer Alerts and Processing Times

- **News & Notices**: Get the latest information about changes affecting business conducted with the Business Programs Division.
- **Customer Alerts**: Get the latest information about confirmed scams against Californians and businesses in the State of California, and what you can do if you have been a victim of a scam.
- Get the current **processing times for Business Entities** and determine which method of submission meets your needs.

Online Services

All LLC Statements of Information and the required Statement of Information for most corporations can be **submitted electronically** using a credit card. PDF copies of imaged business entity documents, including Statements of Information are available for free on the Secretary of State’s **Business Search**.

**Note**: Statements of Information for common interest developments must be submitted on paper, by mail or in person (drop off), at this time.

The Business Entities Section of the Secretary of State’s office processes filings, maintains records and provides information to the public relating to business entities (corporations, limited liability companies, limited partnerships, general partnerships, limited liability partnerships and other business filings).

- **Service Options**: Options for online searches and filings, document processing and information requests (for certificates, copies and status reports)
- **Name Reservations**: Corporation, limited liability company and limited partnership name reservations
- **Forms, Samples & Fees**: Forms, document samples and associated fees
- **Statements of Information** (annual/biennial reports): Corporation and limited liability company statements of information, common interest development association statements and public traded disclosure statements
- **Filing Tips**: Tips for filing most corporation, limited liability company and limited partnership documents
- **Information Requests**: Orders for certificates, copies and status reports
- **Service of Process**: Substituted service of process
- **FAQs**: Answers to the most frequently asked business entity questions
- **Victims of Corporate Fraud Compensation Fund**: Restitution to victims of corporate fraud

http://www.sos.ca.gov/business-programs/business-entities/
Forms, Samples and Fees

Select the applicable entity type from the list below. Fees for all business entity filings and services can also be found on the Business Entities Fee Schedule (PDF).

1. Corporations – California (Domestic)
2. Corporations – Foreign (Out-of-State or Out-of-Country)
3. Corporations – Statement of Information
4. Limited Liability Companies – California (Domestic)
5. Limited Liability Companies – Foreign (Out-of-State or Out-of-Country)
7. Limited Partnership – California (Domestic)
8. Limited Partnership – Foreign (Out-of-State or Out-of-Country)
9. General Partnership
10. Limited Liability Partnership
11. Other Business Filings
12. Business Records

Reminder: All Filings and Contents are Available to the Public
Filings and information contained in filings you submit to the Secretary of State are public record, including names, phone numbers, email addresses, and mailing and street addresses, except as provided in statutes. To avoid issues related to identity theft you should avoid using and submitting confidential information in public filings unless specifically required by statute. The public can view information and download documents contained in the Secretary of State’s electronic records using digital search tools and information posted on the Secretary of State’s website. Also, please note that individuals and private companies use this public information to create third party access to these records.

For more information about privacy, please consult our FAQs Personal Information in Public Filings. More information on accessing public records is available through the Secretary of State’s Guidelines for Access to Public Records.

Electronic Signatures

"Electronic signature" typically is defined as meaning an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record. An electronic signature may be as simple as typing in a name electronically, checking a box indicating an intent to sign or some similar process. However, electronic signatures only are permissible in electronic transactions between consenting parties. The use of an electronic signature requires the
## Forms, Samples and Fees

Select the applicable entity type from the list below. Fees for all business entity filings and services can also be found on the [Business Entities Fee Schedule](#) (PDF).

### 1. Corporations – California (Domestic)

<table>
<thead>
<tr>
<th>California Corporations</th>
<th>Online Submissions</th>
<th>Fillable PDF</th>
<th>Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Filing Tips)</td>
<td>File Online for faster response</td>
<td>Print and submit via mail or in person</td>
<td>^ if Filing outside of required filing period, no filing fee required.</td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td>1. Articles of Incorporation - General Stock</td>
<td>--</td>
<td>Form ARTS-GS</td>
<td>$100.00</td>
</tr>
<tr>
<td>2. Articles of Incorporation - Close</td>
<td>--</td>
<td>Form ARTS-CL</td>
<td>$100.00</td>
</tr>
<tr>
<td>3. Articles of Incorporation - Professional</td>
<td>--</td>
<td>Form ARTS-PC</td>
<td>$100.00</td>
</tr>
<tr>
<td>4. Articles of Incorporation - Nonprofit Mutual Benefit</td>
<td>--</td>
<td>Form ARTS-MU</td>
<td>$30.00</td>
</tr>
<tr>
<td>5. Articles of Incorporation - Nonprofit Public Benefit</td>
<td>--</td>
<td>Form ARTS-PB-591(c)(2)</td>
<td>$30.00</td>
</tr>
<tr>
<td>6. Articles of Incorporation - Nonprofit Religious</td>
<td>--</td>
<td>Form ARTS-RE</td>
<td>$30.00</td>
</tr>
<tr>
<td>7. Articles of Incorporation - Common Interest Development</td>
<td>--</td>
<td>Form ARTS-CID</td>
<td>$30.00</td>
</tr>
<tr>
<td>8. Certificate of Amendment - Stock</td>
<td>--</td>
<td>--</td>
<td>$30.00</td>
</tr>
<tr>
<td>9. Certificate of Amendment - Nonprofit</td>
<td>--</td>
<td>--</td>
<td>$30.00</td>
</tr>
<tr>
<td>10. Certificate of Amendment - Corporate Name Change Only – Stock</td>
<td>--</td>
<td>Form AMDT-STK-NA</td>
<td>$30.00</td>
</tr>
<tr>
<td>11. Certificate of Amendment - Corporate Name Change Only – Nonprofit</td>
<td>--</td>
<td>Form AMDT-NP-NA</td>
<td>$30.00</td>
</tr>
<tr>
<td>12. Restated Articles of Incorporation - Stock</td>
<td>--</td>
<td>--</td>
<td>$30.00</td>
</tr>
<tr>
<td>13. Restated Articles of Incorporation - Nonprofit</td>
<td>--</td>
<td>--</td>
<td>$30.00</td>
</tr>
</tbody>
</table>
Business Search

This search provides access to available information for corporations, limited liability companies and limited partnerships of record with the California Secretary of State, including free PDF copies of imaged business entity documents, including the most recent imaged Statements of Information filed for corporations and limited liability companies. Please note: This search is not intended to serve as a name availability search. For information on checking or reserving a name, refer to Name Availability.

To conduct a search:

- Select the applicable search type.
- In the "Search Criteria" box, enter the entity name or number you wish to search. Note: If entering the entity number of a corporation, the number must begin with the letter C.
- Select the search filter you wish to use to locate the entity if searching for an entity name.
- Select the Search button.
- For help with searching an entity name or number, refer to Search Tips.

**ALERT:** If you filed an online limited liability company (LLC) statement of information over the weekend of December 8-11, please confirm your LLC’s statement of information is of record on the California Business Search. If you do not see your current statement of information on the California Business Search, please contact our SI Support Center at (916) 695-1338 for assistance.

All fields marked with an asterisk (*) are required.

Search Type *

- Corporation Name
- LP/LLC Name
- Entity Number

Search Criteria *

Search Filter

Keyword

Search

**Disclaimer:** This tool allows you to search the Secretary of State's California Business Search database for abstracts of information for domestic stock, domestic nonprofit and qualified foreign corporations, limited liability companies and limited partnerships that have filed with this office. This search tool groups corporations separately from limited liability companies and limited partnerships and returns all entities for the search criteria in the respective groups regardless of the current status.

Although every attempt has been made to ensure that the information contained in the database is accurate, the Secretary of State's office is not responsible for any loss, consequence, or damage resulting directly or indirectly from reliance on the accuracy, reliability, or timeliness of the information that is provided. All such information is provided "as is." For information on ordering copies of the official business entity records for a particular entity, please refer to Information Requests.
Starting a Business Checklist

STARTING A BUSINESS CHECKLIST:

Thank you for your interest in registering a business with the California Secretary of State’s office and processing millions of filings and requests each year.

There are several key steps to launching a business in the state of California. These steps will depend on where the business will be located. Therefore, be sure to check specific rules and regulations within the county, city, and state requirements regarding zoning, licensing, employment, permits and taxes. The “Starting a New Business Checklist” below assesses how to start a business in California, not as a direct step-by-step guideline. In order to register a business, you must provide to state, local, and federal agencies.

Click the image to download the Starting A New Business Brochure PDF

STARTING A NEW BUSINESS IN CALIFORNIA (LLC, CORPORATION, PARTNERSHIP, S Corporation, Nonprofit Corporation, Foreign Corporation)

1. Prepare and Plan (do market research and create an outline of your business)
2. Secure Financing (if necessary)
3. Choose an Entity Type (e.g. LLC, Corporation, LP, LLP, GP, or Sole Proprietorship) and Business Name
4. Register Your Business with the Secretary of State (LLC, Corporation, LP, LLP or GP)
5. Register a Fictitious Business Name (if necessary)
6. Choose a location and check local zoning regulations
7. Obtain specialty licenses and permits (if necessary)
8. Employer Responsibilities (if necessary: EIN Number, workers’ compensation, etc.)
9. Tax Information (FTB, BOE, EDD, IRS)
10. Ongoing Secretary of State Filing Requirements (Statements of Information)

CalGold
The Gold Standard For Permit Assistance

This website assists you in finding appropriate permit information for your business. It also provides contact information for the various agencies that administer & issue these permits.

Select a City or County
San Diego - San Diego County
Computer Systems Design and Related Services

Interested in having a green business? learn more about green businesses

Search

About CalGOLD
• Frequently Asked Questions
• Commonly Requested Information
• Contacts
• Contact Us

Find a Local Resource
Our Mapping tool is a great way to find business resources in your area.
Check out the maps
City of San Diego

- Doing Business
- Economic Development
  - Start, Expand & Finance Your Business
  - Tax Incentives
  - Business Start-up Resources
  - Industry Associations
- Office of the City Treasurer
There are several key steps to starting a business in the City of San Diego. The steps may vary depending on the type of business you intend to launch. Following the 10 Key Steps to Starting a Business will give you a general idea and help the process run smoothly.

Many steps can be researched and processed online through the websites listed, saving you the time of calling or visiting department or agency offices. The City’s Central Library and all branches provide Internet access during library hours.

1. Research what it takes to start a business. (A City of San Diego Public Library is has resources, too.)
2. Find out where you can locate your business, what permits you might need and how much they will cost—all through OpenCounter Online Business Portal. The City’s Development Services Department can also assist. If you plan to operate out of your home, obtain information about requirements for home occupations by contacting Code Enforcement.
3. Determine a Business Name and register at County of San Diego, Assessor/Recorder/County Clerk’s Office.
5. Determine the Business Activity Type from the list provided by the Office of City Treasurer’s Business Tax Certification application.
6. Determine the Legal Structure of the business.
7. Obtain any special licenses and permits. (Read more about this in the complete version of 10 Key Steps.)
8. Get tax information from the California Tax Information Center (link is external), and the Internal Revenue Service.
9. Learn about Employer Responsibilities at the City level (Earned Sick Leave and Minimum Wage Ordinance) from the Office of the City Treasurer. Learn about Employer Responsibilities at the State and Federal levels from the Employment Development Department and Internal Revenue Service.
10. Apply for a Business Tax Certificate (Business License) from the Office of the City Treasurer, Business Tax Division.

For those business startups that do not have access to the Internet, the City’s Central Library and all branch libraries provide access to the Internet during hours the library is open.

Download a complete version of the 10 Key Steps to Starting a Business, which includes contact information for the City of San Diego’s Economic Development. (This document can be downloaded from the City of San Diego’s website.)
Incentives and programs are available to help launch, grow and expand your business, and provide support for homeowners and contractors to get work done.

Get It Done

1. I Need To...
   - Apply for [Dropdown]

2. Apply...
   - Business License [Dropdown]

3. Apply Now
   - Apply for a business tax certificate
   - [Apply Now]

Download the Get It Done App

Plan

Start a Business
Find regulations and documents needed to build your company in the City of San Diego

Bid on a Contract
Become a vendor for the City and bid on current or future projects

Explore Incentives
https://www.sandiego.gov/doing-business
Fix

Set Up Utilities
Establish water and sewer services and understand your bill

Renovations and Remodels
Learn about the construction process for homeowners, including zoning, permits and inspections

Get Permits
Submit permits online for gas, electrical, mechanical and plumbing projects

Build

Go Green
Incorporate energy-efficient and water-saving practices into your business operations

Learn about Zoning
Find zoning designations according to the City's Land Development Code

Track Your Project (OpenDSD)
View permit activity and search project status by name or address

https://www.sandiego.gov/doing-business
Quick Links:

- Business Improvement Districts
- Community Parking Districts
- Maintenance Assessment Districts
- Property and Business Districts
- Tourism Marketing District
- CDBG/HUD Entitlement Programs

Forms:

- Business Finance Loan Application (PDF)
- Economic Development Funding Program
- EDGrants | FY 2018 CDBG RFP Online Application

https://www.sandiego.gov/economic-development
Office of the City Treasurer

Gail R. Granewich
City Treasurer

1200 Third Ave., Suite 100
San Diego, CA 92101
619-236-6112
Fax: 619-236-7134

Customer Service Survey

In observance of Labor Day, our office will be closed September 4, 2017

Features

Minimum Wage Program
Short-Term Vacation Rentals
Efficiently Managing Public Funds

https://www.sandiego.gov/treasurer
Online Payments

- Business Tax Online
- Rental Tax Online
- Parking Citation Online (Pay Cite) 
  - View Pay Cite Frequently Asked Questions
- TOT/TMD Fees Online
- Delinquent Account Online
- Water & Sewer Bill Online (Customer Care Center)

NOTE: In addition to online payments, other payment methods are available. Past due accounts that have been referred to the Office of the City Treasurer for collection can only be paid through the Delinquent Accounts Program.

City Taxes and Fees

- Business Tax/Rental Unit Business Tax
- Transient Occupancy Tax (TOT)/Tourism Marketing District (TMD)

Other Agency Taxes

These other agency taxes are NOT administered by the City of San Diego.

- Sales and Use Tax
- Property Taxes
- Income and Payroll Taxes
- Federal Taxes

https://www.sandiego.gov/treasurer
Business Relief and Support

Economic Assistance for San Diego Businesses Affected by COVID-19
San Diego County business resources

- Business Licenses & Permits
- Fictitious Business Names
- Tax Information
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<th>ADDITIONAL PERMITS</th>
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<td>BuyNet, Online Procurement</td>
<td>Building Permits</td>
<td>Foodhandler Program</td>
<td>Weighing and Measuring Devices</td>
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<tr>
<td>Purchasing and Contracting Dept.</td>
<td>Discretionary Permits (Administrative Permits, Major Use, Site Plans, Variances, etc.)</td>
<td>Food Permits, Rules</td>
<td>Body Art</td>
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<td></td>
<td>Online Building Permit Process</td>
<td>Food Plan Check</td>
<td>Nurseries</td>
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<td>Special Event Food Permits</td>
<td>Pest Control</td>
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<td>Point-of-Sale Systems</td>
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<td></td>
<td>Business Licenses</td>
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<td></td>
<td>Zoning Ordinance</td>
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<td></td>
<td>General Plan</td>
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<td>Air Quality Permits</td>
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<td>Planning &amp; Development Services</td>
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<td>Planning &amp; Development Services</td>
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<td>Contact/Office</td>
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</tbody>
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http://www.sandiegocounty.gov/
<table>
<thead>
<tr>
<th>APPLY</th>
<th>PAY</th>
<th>REPORT</th>
<th>GET A COPY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jobs</td>
<td>Child Support</td>
<td>Child Abuse</td>
<td>Birth Certificate (Last 24 Months)</td>
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<tr>
<td>Mail Ballot</td>
<td>Property Tax</td>
<td>Elder Abuse</td>
<td>Birth Certificate (Earlier)</td>
</tr>
<tr>
<td>CalFresh (Food Stamps)</td>
<td>Revenue and Recovery Bill</td>
<td>Animal Abuse</td>
<td>Marriage Certificate</td>
</tr>
<tr>
<td>Medi-Cai</td>
<td></td>
<td>Graffiti</td>
<td>Death Certificate</td>
</tr>
<tr>
<td>Rental Assistance (Section 8)</td>
<td></td>
<td>Pothole or Road Problem</td>
<td>Parcel Map</td>
</tr>
<tr>
<td>Public Housing</td>
<td></td>
<td>Airport Noise</td>
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<tr>
<td>Marriage License</td>
<td></td>
<td>Tobacco Complaints</td>
<td></td>
</tr>
<tr>
<td>Dog License</td>
<td></td>
<td>Noise</td>
<td></td>
</tr>
<tr>
<td><strong>Fictitious Business Name</strong></td>
<td></td>
<td>Food Sanitation Complaints</td>
<td></td>
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<td>Discrimination by the County</td>
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</tbody>
</table>

**COUNTY NEWS CENTER**

- County to Hold Public Climate Action Plan Workshops Monday, Tuesday
- Two-Card Ballot for Nov. 8 Election
- County to Spray Skyline Neighborhood for Mosquitoes in Travel-related Zika Case

**Popular Services**

- Jobs
- Child Support
- County Library
- Parks
- Medi-Cal
- Property Taxes

**Board of Supervisors**

- Board Home Page
- Find My District
- Agendas
eComment
Board Meeting Video

**SD County InFocus**

A quick and easy guide to County information

**Emergency Preparation**

- Emergency
- ReadySanDiego.org
FICTITIOUS BUSINESS NAMES

- WHAT IS IT?
- WHEN IS IT REQUIRED?
- FILE IN PERSON
- FILE BY MAIL
- SEARCH ONLINE
- SEARCH IN PERSON
- SEARCH BY MAIL
- ONLINE FORMS
- ORDERING COPIES OF A FILED FB

WHAT IS IT?

This section will tell you how a Fictitious Business Name is defined, as well as who should file a Fictitious Business Name Statement.

The Definition of Fictitious Business Name is:

A business name that DOES NOT include the surname of the individual owner; AND EACH of the partners or the nature of the business is not clearly evident by the name.

For example:

Doing business under a name like:

Eisenberg & Yandall Associates
or
Eisenberg & Yandall Sons

would require a Fictitious Business Name be registered, even though the surname of the owner is stated, the words following the surname suggest other owners that are not specifically named.

HOWEVER, doing business under a name like:

Teresa Piske Plumbing
Municipal and County Codes

- San Diego Municipal Code
- San Diego County Code
- Municode: other California cities
- American Legal Publishing – a few other California counties
Corporations

California

❖ Marsh’s California Corporation Law | WL
❖ California Practice Guide Corporations | WL
❖ California Corporation Laws | Lexis
❖ Advising California Nonprofit Corporations | CEB
❖ Selecting and Forming Business Entities | CEB
❖ Forming & Operating California Limited Liability Companies | CEB
Corporations

Delaware

❖ The Delaware Corporation: Legal Aspects of Organization and Operation | Bloomberg
❖ Balotti and Finkelstein’s Delaware Law of Corporations and Business Organizations | WL
❖ The Delaware Law of Corporations & Business Organizations | Lexis
❖ Delaware Corporations Form Finder | WL
Cooley GO – free, open access

CEB Pro – requires individual login; register at https://calaw.ceb.com/free-student-access.html

Bloomberg Law – requires individual login; register at bloomberglaw.com

Practical Law Connect – available through Westlaw
Cooley GO

❖ Focused on serving entrepreneurs
❖ Generate core legal documents, including a full incorporation package, convertible note term sheet, privacy policy, terms of use and more
❖ Find timely, focused articles on current legal trends, with a straight-forward “what you need to know” tone.
INDEX OF COOLEY GO DOCS
DOCUMENT GENERATORS

Start Your Company
US
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The short answer to this question is "Yes." Under attorney's ethical breach of duty may disqualify attorney’s fees as part of a fee award. But there's a possible exception. Read on.

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April 2019 Update

The California Supreme Court approved a new set of Rules of Professional Conduct, effective as of November 1, 2018. Explanations of and citations to rules throughout this book have been revised and corrected as appropriate. See §91.2–1.6, 1.9A, 1.16–1.19, 1.40, 3.14, 9.11, 10.7, 10.9, 10.25, 11.227.

The California Supreme Court held that a law firm’s failure to disclose a known, existing conflict violated the Rules of Professional Conduct, even though the client agreed to a blanket waiver, and that therefore an arbitration decision awarding the firm unpaid contractual fees had to be vacated. Sheppard, Mullin, Richtor & Hampton, LLP v J-M Mfg. Co. (2018) 6 C5th 59. See §1.4.

The California Legislature has extended the authority for architects, engineers, and surveyors to form professional LLPs until January 1, 2026, and the authority for lawyers and accountants to form professional LLPs indefinitely.
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