

# LEGAL RESEARCH CENTER



## Entrepreneurship Clinic Research Training

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# 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



# State of Delaware



Division of Corporations

<https://corp.delaware.gov/>



The Division of Corporations will no longer accept fax submissions after December 31, 2019. Please use our "New" Document Upload Service. [More Info](#) →

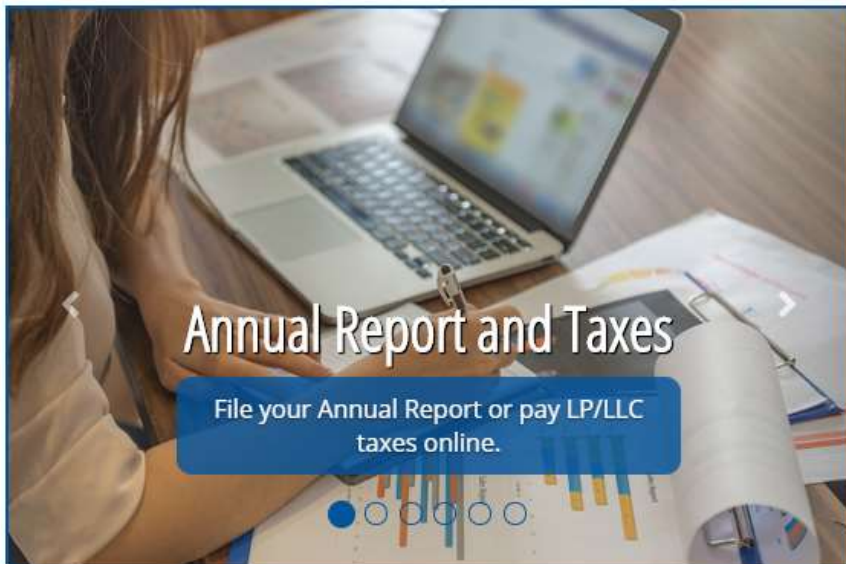


SERVICES ▾

INFORMATION ▾

FORMS & FEES ▾

CONTACT ▾



ISO 9001  
Certified

## Services

➔ [File Annual Report/Pay LLC/Partnership Tax](#)

➔ [File a UCC](#)

➔ ["New" Document Upload Service](#)



➔ [Check Entity Status](#)

➔ [Search for a Business Entity](#)

➔ [Check Entity Name Availability](#)

➔ [Validate a Certificate](#)

## Services

[➔ File Annual Report/Pay LLC/Partnership Tax](#)



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[➔ Validate a Certificate](#)



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## Forms & Fees



[➔ Get Corporate Forms](#)

[➔ Get Fees](#)

[➔ UCC Forms and Fees](#)

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## Information

[➔ How to Form a New Business Entity](#)

[➔ Details on How to Submit an Order](#)

[➔ Find Out How to Expedite Your Order](#)

[➔ Order a Good Standing Certificate](#)

[➔ Frequently Asked Questions](#)

[➔ Delaware Laws](#)

[➔ Registered Agents](#)

[➔ Trademarks & Service Marks](#)

[➔ Certificates & Apostilles](#)

[➔ Service of Process](#)

[➔ Take a Quick Survey!](#)

[➔ Adoption of Transparency and Sustainability Standards](#)



# Delaware Division of Corporations

## 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



- Checking Account

#### Credit Card



<https://corp.delaware.gov/paytaxes/>



VISA

- Master Card
- American Express
- Discover

## Corporate Annual Report Information and Franchise Tax Fees

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### 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

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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

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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.

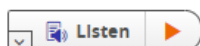
<https://corp.delaware.gov/paytaxes/>

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%



## Delaware Division of Corporations

# 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).

<https://corp.delaware.gov/frtaxcalc/>

### Assumed Par Value Capital Method

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

The example cited below is for a corporation with 1,000,000 shares of stock with a par value of \$5.00.

1. Divide your total gross assets by your number of authorized shares.  
Example: \$1,000,000 assets, 485,000 shares = \$2,061,856 per share.
2. Multiply the assumed par by the number of shares.  
Example: \$5.00 x 485,000 shares = \$2,425,000.
3. Multiply the number of authorized shares by the assumed par value.  
Example: 485,000 shares x \$5.00 par value = \$2,425,000.
4. Add the results of #2 and #3 above.  
Example: \$2,061,856 plus \$2,425,000 = \$4,486,856.
5. Figure your tax by dividing the assumed par value capital by the number of authorized shares and multiply by \$400.00.  
Example: 4 x \$400.00 = \$1,600.00.
6. The minimum tax for the Assumed Par Value Capital Method is \$200,000.00.

— **NOTE:** If an amendment changing your stock is filed, the tax for the new days of the amendment must be given for each day of the amendment, then prorated for each portion of the year dividing the tax calculated for that portion of the year. The total tax is the sum of the taxes for each portion of the year.

### Large Corporate Filer Information

You may also use our [Franchise Tax Calculator](#)

AUTHORIZED SHARES METHOD				
Number of Shares	Tax			
1 - 5,000	\$	175.00		
5,001 - 10,000	\$	250.00		
Each additional 10,000 shares or portion thereof	\$	85.00		
Maximum Tax	\$	200,000.00		
			ENTER TOTAL NUMBER OF AUTHORIZED SHARES: <input type="text"/>	
			TAX: <input type="text"/>	
ASSUMED PAR VALUE CAPITAL METHOD				
\$400 PER \$1,000,000 OR PORTION THEREOF OF ASSUMED PAR VALUE CAPITAL				
If the total gross assets, issued shares or par value equal zero, please contact Franchise Tax at 302-739-3073, option 3.				
ENTER TOTAL GROSS ASSETS:		<input type="text"/>		
ENTER TOTAL ISSUED SHARES:		<input type="text"/>		
YOUR ASSUMED PAR VALUE IS: <input type="text"/>				
ENTER EACH CLASS OF AUTHORIZED SHARES AND THEIR PAR VALUE:				
	NUMBER OF AUTHORIZED SHARES	PAR VALUE	ASSUMED PAR VALUE CAPITAL	
			ON PAR VALUE STOCK	ON NO PAR VALUE STOCK
CLASS 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CLASS 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CLASS 3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CLASS 4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CLASS 5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CLASS 6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CLASS 7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL ASSUMED PAR VALUE CAPITAL:			<input type="text"/>	<input type="text"/>
TAX BY PAR VALUE:			<input type="text"/>	<input type="text"/>
IF TAX ON ASSUMED PAR METHOD IS GREATER THEN \$200,000.00, THEN ONLY \$200,000 IS DUE.			TOTAL TAX: <input type="text"/>	

# 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



What can we help you with?

Search



## Business Programs

- Hot Topics
- About Business Programs
- Notices & Alerts
- Forms, Samples, and Fees
- Current Processing Dates

### Hot Topics

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. <a href="#">LLC Statements of Information File Online</a></li> <li>2. <a href="#">Corporation Statements of Information File Online</a></li> <li>3. <a href="#">Register or Terminate a Business</a></li> <li>4. <a href="#">Corporate Filing Tips</a></li> <li>5. <a href="#">Limited Liability Company Filing Tips</a></li> <li>6. <a href="#">Forms, Samples and Fees for Business Entities</a></li> </ol> | <ol style="list-style-type: none"> <li>7. <a href="#">Business Search with Free Images</a></li> <li>8. <a href="#">Business Entities Records Order Form (PDF)</a></li> <li>9. <a href="#">Current Processing Dates for Business Filings</a></li> <li>10. <a href="#">Delinquency and Penalty Notices</a></li> <li>11. <a href="#">Suspension/Forfeiture Notices</a></li> <li>12. <a href="#">FTB Administrative Dissolution/Surrender Notice</a></li> </ol> |
|---|---|



### Business Entities

The Secretary of State's office processes filings, maintains records and provides information to the public relating to business entities that include corporations, limited liability companies, limited partnerships, general partnerships, limited liability partnerships and other business filings.

### Uniform Commercial Code

The Secretary of State's office is the central filing office for certain Uniform Commercial Code financing statements and other lien documents including notices of judgment liens, attachment liens and federal and state security interest in named collateral and Filing with our office serves

### Trademarks and Service Marks

The Secretary of State's office maintains registration and all updates of California state trademarks and service marks, container brands, laundry marks and the



<http://www.sos.ca.gov/business-programs/>



## 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 publicly 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

#### Online Services

File LLC Statement of Information

File Corporation Statement of Information

Business Search

Publicly Traded Disclosure Search

Current Processing Dates

#### Service Options

[Name Reservations](#)

[Forms, Samples & Fees](#)

Statements of Information (annual/biennial reports)

Filing Tips

Business Entities Records Request

Service of Process

FAQs

Contact Information

#### Resources

Business Resources

[Tax Information](#)

[Starting A Business Checklist](#)



<http://www.sos.ca.gov/business-programs/business-entities/forms/>

## Business Entities (BE)

### Online Services

[File LLC Statement of Information](#)

[File Corporation Statement of Information](#)

[Business Search](#)

[Current Processing Dates](#)

[Disclosure Search](#)

### Service Options

[Name Availability](#)

[Forms, Samples & Fees](#)

[Statements of Information \(annual/biennial reports\)](#)

[Filing Tips](#)

[Business Entities Records Request](#)

[Service of Process](#)

[FAQs](#)

[Contact Information](#)

### Resources

[Business Resources](#)

[Tax Information](#)

[Starting A Business Checklist](#)

[FTB Administrative Terminations](#)

[FTB Abatement and Voluntary](#)

[Home](#) » [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).

- |   |   |
|---|---|
| <a href="#">1. Corporations – California (Domestic)</a>                                   | + |
| <a href="#">2. Corporations – Foreign (Out-of-State or Out-of-Country)</a>                | + |
| <a href="#">3. Corporations – Statement of Information</a>                                | + |
| <a href="#">4. Limited Liability Companies – California (Domestic)</a>                    | + |
| <a href="#">5. Limited Liability Companies – Foreign (Out-of-State or Out-of-Country)</a> | + |
| <a href="#">6. Limited Liability Companies – Statement of Information</a>                 | + |
| <a href="#">7. Limited Partnership – California (Domestic)</a>                            | + |
| <a href="#">8. Limited Partnership – Foreign (Out-of-State or Out-of-Country)</a>         | + |
| <a href="#">9. General Partnership</a>  | + |
| <a href="#">10. Limited Liability Partnership</a>   | + |
| <a href="#">11. Other Business Filings</a>  | + |
| <a href="#">12. Business Records</a>  | + |

### 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).

- Online Services**
- [File LLC Statement of Information](#)
- [File Corporation Statement of Information](#)
- [Business Search](#)
- [Current Processing Dates](#)
- [Disclosure Search](#)
- Service Options**
- [Name Availability](#)
- Forms, Samples & Fees**
- [Statements of Information \(annual/biennial reports\)](#)
- [Filing Tips](#)
- [Business Entities Records Request](#)
- [Service of Process](#)
- [FAQs](#)
- [Contact Information](#)
- Resources**
- [Business Resources](#)
- [Tax Information](#)
- [Starting A Business Checklist](#)
- FTB Administrative Terminations**
- [FTB Abatement and Voluntary Administrative Termination](#)
- [FTB Pending Administrative Termination Notice](#)
- Customer Alerts**

### 1. Corporations – California (Domestic)

California Corporations ( <a href="#">Filing Tips</a> )		Online Submissions File Online for faster response	Fillable PDF Print and submit via mail or in person	Fees * If Filing outside of required filing period, no filing fee required.
1.	<a href="#">Articles of Incorporation - General Stock</a>	--	<a href="#">Form ARTS-GS</a>	\$100.00
2.	<a href="#">Articles of Incorporation - Close</a>	--	<a href="#">Form ARTS-CL</a>	\$100.00
3.	<a href="#">Articles of Incorporation - Professional</a>	--	<a href="#">Form ARTS-PC</a>	\$100.00
4.	<a href="#">Articles of Incorporation - Nonprofit Mutual Benefit</a>	--	<a href="#">Form ARTS-MU</a>	\$30.00
5.	<a href="#">Articles of Incorporation - Nonprofit Public Benefit</a>	--	<a href="#">Form ARTS-PB-501(c)(3)</a>	\$30.00
6.	<a href="#">Articles of Incorporation - Nonprofit Religious</a>	--	<a href="#">Form ARTS-RE</a>	\$30.00
7.	<a href="#">Articles of Incorporation - Common Interest Development</a>	--	<a href="#">Form ARTS-CID</a>	\$30.00
8.	<a href="#">Certificate of Amendment - Stock</a>	--	--	\$30.00
9.	<a href="#">Certificate of Amendment - Nonprofit</a>	--	--	\$30.00
10.	<a href="#">Certificate of Amendment - Corporate Name Change Only – Stock</a>	--	<a href="#">Form AMDT-STK-NA</a>	\$30.00
11.	<a href="#">Certificate of Amendment - Corporate Name Change Only – Nonprofit</a>	--	<a href="#">Form AMDT-NP-NA</a>	\$30.00
12.	<a href="#">Restated Articles of Incorporation - Stock</a>	--	--	\$30.00
13.	<a href="#">Restated Articles of Incorporation - Nonprofit</a>	--	--	\$30.00



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

**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](#).

<https://businesssearch.sos.ca.gov/>

<b>Online Services</b>
<a href="#">File LLC Statement of Information</a>
<a href="#">File Corporation Statement of Information</a>
<a href="#">Business Search</a>
<a href="#">Current Processing Dates</a>
<a href="#">Disclosure Search</a>
<b>Service Options</b>
<a href="#">Name Availability</a>
<b>Forms, Samples &amp; Fees</b>
<a href="#">Statements of Information (annual/biennial reports)</a>
<b>Filing Tips</b>
<a href="#">Information Requests (certificates, copies &amp; status reports)</a>
<a href="#">Service of Process</a>
<b>FAQs</b>
<b>Contact Information</b>
<b>Resources</b>
<a href="#">Business Resources</a>
<a href="#">Tax Information</a>
<a href="#">Starting A Business Checklist</a>
<b>FTB Nonprofit Dissolution</b>
<a href="#">FTB Administrative Dissolution/Surrender Notice</a>
<a href="#">FTR Affidavit</a>

## 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 records requests each year.

There are several key steps to launching a business in the state of California. These steps will vary depending on the business you are starting and the location where the business will be located. Therefore, be sure to check specific rules and regulations within the requirements regarding zoning, licensing, employment, permits and taxes. The "Starting a New Business" checklist assesses how to start a business in California, not as a direct step-by-step guideline. In order to start a business, a business 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, CORP)

## STARTING A NEW BUSINESS CHECKLIST:

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)

CALIFORNIA  
SECRETARY OF STATE  
[bizfile.sos.ca.gov](http://bizfile.sos.ca.gov)





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.

Permits & Licenses

Forms & Fees

Select a City or County

San Diego - San Diego County

Enter Business Type(s) [view all](#)

Computer Systems Design and Related Services

Computer Systems Design and Related Services x

Interested in having a green business? [learn more about green businesses](#)

Search

### Not sure of your business type?

Not finding your business type listed? Simply enter the words "General Business Information" above, and select a City or County and click on 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



Download a complete version of the [10 Key Steps to Starting a Business](#)  
Spanish version: [10 Pasos Clave Para Iniciar Su Negocio](#)



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'll 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](#)
4. Create a Business Plan with help from the [Small Business Development Centers](#) (SBDC) [South San Diego](#), [North San Diego](#) and [U.S. Small Business Administration](#) .
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

<https://www.sandiego.gov/economic-development>

# Doing Business

Fix, Plan + Build

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

2 Apply...

Business License

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



New Employment Credit Estimator



Foreign-Trade Zones Program



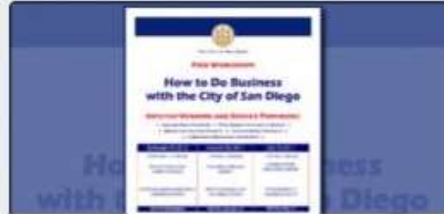
Small Business Advisory Board Meeting Notice



Small Local Business Enterprise Program



Storefront Improvement Program



How to Do Business With the City

## 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](#)





# 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

Apply for a Business Tax Certificate

List of Registered Businesses

Rental Tax Exemptions

Appeal a Parking Citation

<https://www.sandiego.gov/treasurer>

# Features



Minimum Wage Program



Short-Term Vacation Rentals



Efficiently Managing Public Funds

Apply for a Business Tax Certificate

List of Registered Businesses

Rental Tax Exemptions

Appeal a Parking Citation

Obtain Business Start Up Information

Apply for a Residential Parking Permit

Responsible Banking Ordinance

Transient Occupancy Tax

## Online Payments

- [Business Tax Online](#)
- [Rental Tax Online](#)
- [Parking Citation Online \(Pay Cite\)](#) <sup>SP</sup>
  - [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





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RESIDENT RESOURCES ▾

Pay Now, Parking + Help

DOING BUSINESS ▾

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LIBRARY ▾

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PUBLIC SAFETY ▾

Police, Fire + Lifeguards

# Economic Development

[Economic Development Home](#)

[Why San Diego?](#)

[Start, Expand & Finance Your Business](#)

[Tax Incentives](#)

[About Us](#)

[Other Resources](#)

## Business Relief and Support

Economic Assistance for San Diego Businesses Affected by COVID-19

# San Diego County



- ❖ San Diego County business resources
  - ❖ Business Licenses & Permits
  - ❖ Fictitious Business Names
  - ❖ Tax Information



DEPARTMENTS

I WANT TO...

GOVERNMENT

RESIDENTS

**BUSINESS**

JOB



PROCUREMENT	BUILDING	FOOD	ADDITIONAL PERMITS
BuyNet, Online Procurement Purchasing and Contracting Dept.	Building Permits Discretionary Permits (Administrative Permits, Major Use, Site Plans, Variances, etc.) <b>Online Building Permit Process</b> <b>Business Licenses</b> Zoning Ordinance General Plan Air Quality Permits Planning & Development Services Planning & Development Services Contact/Office	Foodhandler Program Food Permits, Rules Food Plan Check Special Event Food Permits	Weighing and Measuring Devices Body Art Nurseries Pest Control Point-of-Sale Systems

## COUNTYNEWSCENTER



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

[More Stories](#)

## Popular Services

[Jobs](#)

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## Board of Supervisors



[Board Home Page](#)

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[Board Meeting Video](#)

## SDCountyInFocus

A quick and easy guide to County information.

## Emergency Preparation

Emergency

ReadySanDiego.org

<http://www.sandiegocounty.gov/>







DEPARTMENTS

I WANT TO...

GOVERNMENT

RESIDENTS

BUSINESS

JOBS

APPLY	PAY	REPORT	GET A COPY
Jobs	Child Support	Child Abuse	Birth Certificate (Last 24 Months)
Mail Ballot	Property Tax	Elder Abuse	Birth Certificate (Earlier)
CalFresh (Food Stamps)	Revenue and Recovery Bill	Animal Abuse	Marriage Certificate
Medi-Cal		Graffiti	Death Certificate
Rental Assistance (Section 8)		Pothole or Road Problem	Property Tax Bill
Public Housing		Airport Noise	Parcel Map
Marriage License		Tobacco Complaints	
Dog License		Noise	
<b>Fictitious Business Name</b>		Food Sanitation Complaints	
Passport		Rental Assistance Fraud	
		Discrimination by the County	

## 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

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## Popular Services

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**Prevent!**



**Protect!**



**Report!**

## SDCountyInFocus

A quick and easy guide to County information

## Emergency Preparation

<http://www.sandiegocounty.gov/>

ReadySanDiego.org



## FICTITIOUS BUSINESS NAMES

Search this site...



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### FICTITIOUS BUSINESS NAMES

- [WHAT IS IT?](#)
- [WHEN IS IT REQUIRED?](#)
- [FILE IN PERSON](#)
- [FILE BY MAIL](#)
- [SEARCH ONLINE](#)
- [SEARCH IN PERSON](#)
- [SEARCH BY MAIL](#)
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#### 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 Fiske Plumbing*

<https://arcc.sdcounty.ca.gov/Pages/fbn-info.aspx>

# Municipal and County Codes



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



# Treatises & Practice Guides



# 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

# Databases



# Databases



- ❖ 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](https://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

[Incorporation Package \(Delaware\)](#)

## *Forms for Running Your Business*

US

[Advisor Agreement](#)

[Consulting Agreement](#)

[Employee Confidential Information and Assignment Agreement](#)

[Employee Offer Letter](#)

[Non-Disclosure Agreement \(One-way\)](#)

[Non-Disclosure Agreement \(Mutual\)](#)

## *Protect Your Website*

US

[Website Terms of Use](#)

[Privacy Policy](#)

## *Finance and Grow*

[Convertible Note Term Sheet](#)

[Series Seed Convertible Note Financing Package](#)

[Series Seed Equity Financing Package](#)

[500 Startups KISS \(“Keep It Simple Security”\)](#)

[Y Combinator SAFE \(“Simple Agreement for Future Equity”\)](#)

## RELATED ARTICLES



***Important GDPR Resources***  
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***Q1 2018 Quarterly VC Update: Matthew Howard on the State of Venture Capital Investing***  
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[Raise](#)

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# CEB Pro



- ❖ Online platform for CEB's popular California-specific practice guides
- ❖ Set up your academic account using USD's law school code at [www.ceb.com/aba](http://www.ceb.com/aba)
- ❖ CEB publishes several titles useful for California businesses






## Does an Ethical Breach Bar an Attorney from Getting Fees?

*Julie Brook* June 08, 2020

The short answer to this question is "Yes." Under California law, an attorney's ethical breach of duty may disqualify the attorney from receiving part of a fee award. But there's a possible exception. In certain circumstances, of the practice of law, fee awards are subject to ethical considerations. When...

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## California COVID-19 Tax Updates for June 2020

*Sheryl Phinns* June 08, 2020



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## Selected Developments



PRINT

### 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 §§1.2–1.6, 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, Richter & 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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- Trusts & Estates



# Resources



Slides for this training:

[https://www.sandiego.edu/law/library/  
research-trainings/clinics.php](https://www.sandiego.edu/law/library/research-trainings/clinics.php)

# Questions?



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