

# LEGAL RESEARCH CENTER

A decorative graphic consisting of two concentric circles, centered on a horizontal dashed line that separates the white top section from the blue bottom section.

## Entrepreneurship Clinic Research Training

Julianne Odin  
Student Services Librarian  
jodin@sandiego.edu  
619.260.4600 x2875

# 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](#) →

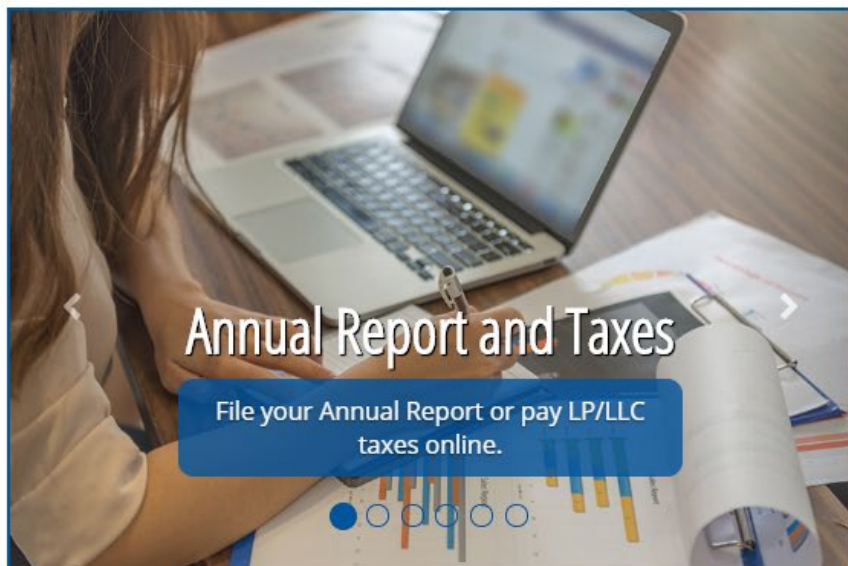


SERVICES ▾

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](#)



[➔ File a UCC](#)

[➔ "New" Document Upload Service](#)

[➔ Check Entity Status](#)

[➔ Search for a Business Entity](#)

[➔ Check Entity Name Availability](#)

[➔ Validate a Certificate](#)



---

## Forms & Fees



[➔ Get Corporate Forms](#)

[➔ Get Fees](#)

[➔ UCC Forms and Fees](#)

---

## 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](#)

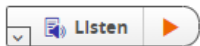
[➔ Take a Quick Survey!](#)

[➔ 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

---


### 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.

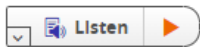
The annual taxes for the prior year are due on or before June 1st. Failure to pay the r

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



## 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 result of #4 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 number of days of the amendment must be given for each day of the year 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				
1				
2	<b>Number of Shares</b>	<b>Tax</b>		
3	1 - 5,000	\$ 175.00		
4	5,001 - 10,000	\$ 250.00		
5	Each additional 10,000 shares or portion thereof	\$ 85.00		
6				
7	Maximum Tax	\$ 200,000.00		
8	<b>ENTER TOTAL NUMBER OF AUTHORIZED SHARES:</b>			<input type="text"/>
9				
10	<b>TAX:</b>			
11				
12				
ASSUMED PAR VALUE CAPITAL METHOD				
13				
14	<b>\$400 PER \$1,000,000 OR PORTION THEREOF OF ASSUMED PAR VALUE CAPITAL</b>			
15	If the total gross assets, issued shares or par value equal zero, please contact Franchise Tax at 302-739-3073, option 3.			
16				
17	<b>ENTER TOTAL GROSS ASSETS:</b>		<input type="text"/>	
18	<b>ENTER TOTAL ISSUED SHARES:</b>		<input type="text"/>	
19	<b>YOUR ASSUMED PAR VALUE IS:</b>			
20				
21	<b>ENTER EACH CLASS OF AUTHORIZED SHARES AND THEIR PAR VALUE:</b>			
22		<b>NUMBER OF AUTHORIZED SHARES</b>	<b>PAR VALUE</b>	<b>ASSUMED PAR VALUE CAPITAL</b>
23				<b>ON PAR VALUE STOCK</b> <b>ON NO PAR VALUE STOCK</b>
24	CLASS 1	<input type="text"/>	<input type="text"/>	
25	CLASS 2	<input type="text"/>	<input type="text"/>	
26	CLASS 3	<input type="text"/>	<input type="text"/>	
27	CLASS 4	<input type="text"/>	<input type="text"/>	
28	CLASS 5	<input type="text"/>	<input type="text"/>	
29	CLASS 6	<input type="text"/>	<input type="text"/>	
30	CLASS 7	<input type="text"/>	<input type="text"/>	
31	<b>TOTAL ASSUMED PAR VALUE CAPITAL:</b>			
32	<b>TAX BY PAR VALUE:</b>			
33	IF TAX ON ASSUMED PAR METHOD IS GREATER THEN \$200,000.00, THEN ONLY \$200,000 IS DUE.			
34				<b>TOTAL TAX:</b>
35				
36				

# 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 Programs

[Hot Topics](#)[About Business Programs](#)[Notices & Alerts](#)[Forms, Samples, and Fees](#)[Current Processing Dates](#)

## Hot Topics

1. [Corporation Formations File Online](#)
2. [LLC Statements of Information File Online](#)
3. [Corporation Statements of Information File Online](#)
4. [Register or Terminate a Business](#)
5. [Corporate Filing Tips](#)
6. [Limited Liability Company Filing Tips](#)
7. [Forms, Samples and Fees for Business Entities](#)
8. [Business Search with Free Images](#)
9. [Business Entities Records Order Form \(PDF\)](#)
10. [Current Processing Dates for Business Filings](#)
11. [Delinquency and Penalty Notices](#)
12. [Suspension/Forfeiture Notices](#)
13. [FTB Administrative Dissolution/Surrender Notice](#)

## 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.

## California Business Connect Project

The California Business Connect Project (CBC) will increase efficiencies and allow readily available access to Secretary of State Records.

 [More about CBC](#)

## Related Links

[Legislation](#)  
[California Codes](#)  
[California Regulations](#)

## Business Entities (BE)

### 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

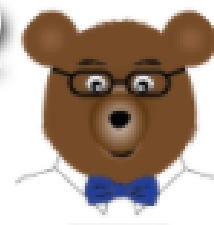
Statements of Information

Filing Time

# 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 dates 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](#).

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

FAQs

Contact Information

Resources

Business Resources

Tax Information

Starting A Business Checklist

FTB Administration Terminations

FTB Abatement and Voluntary Administrative Termination

FTB Pending Administrative Termination Notice

Customer Alerts

Business Identity Theft

Misleading Business

---

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**:

Questions?



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

## Business Entities (BE)

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

Filing Tips

Business Entities Records Request

The Secretary of State offers three options for submitting business entity filings:

### 1. File Online - Fastest Service



The business entity filings below can be submitted directly online.

Limited Liability Company (LLC):

- [LLC Formation](#)
- [LLC Statement of Information](#)
- [LLC Termination](#)

Corporation (CORP):

- [CORP Formation](#)
- [CORP Statement of Information](#)

### 2. **New:** eForms Online - Submit Business Entities Filings (PDF Forms) Online

**eForms**

Submit your business entity PDF form electronically using eForms Online as follows:

- [Locate the form](#) that you would like to submit.
- Download, complete and print the fillable PDF form (Note: Corporations may submit free form documents).
- Sign the form (i.e. wet signature; electronic and digital signatures are not acceptable).
- Scan and save the signed document to your personal computer, tablet or phone:
  - PDF file format only;
  - 10 MB file size maximum;
  - PDF must be unlocked and not password protected.
- Upload your completed and signed PDF form and submit electronically through eForms Online.

Questions?



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



Contact Information

Resources

Business Resources

Tax Information

Starting A Business Checklist

FTB Administration Terminations

FTB Abatement and Voluntary Administrative Termination

FTB Pending Administrative Termination Notice

Customer Alerts

Business Identity Theft

Misleading Business Solicitations

Related Links

### 3. File by Mail or In Person

All business forms can be submitted by mail or in person. [Locate the form](#) that you would like to submit and follow the instructions. Information regarding our address and business hours can be found on the [Contact Information - Business Entities](#) webpage. Mergers and Conversions must be submitted by mail or in person.

#### Locate Your Form

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) +
6. Limited Liability Companies - Statement of Information +

Questions?



Terminations

FTB Abatement and  
Voluntary Administrative  
Termination

FTB Pending  
Administrative  
Termination Notice

Customer Alerts

Business Identity Theft

Misleading Business  
Solicitations

## Related Links

Legislation

California Codes

California Regulations

Private Service  
Companies



104

## 1. Corporations - California (Domestic)

California Corporations  
([Filing Tips](#))

Online  
Submissions

File Online for  
faster response

California  
Corporations  
PDF Forms

Fees

1.

[Articles of  
Incorporation -  
General Stock](#)



[Form ARTS-  
GS](#)

\$100.00

2.

Articles of  
Incorporation -  
Close

eForms

[Form ARTS-  
CL](#)

\$100.00

3.

Articles of  
Incorporation -  
Professional

eForms

[Form ARTS-  
PC](#)

\$100.00

4.

Articles of  
Incorporation -  
Nonprofit Mutual

eForms

[Form ARTS-  
MU](#)

\$30.00

Questions?



## Online Services

[File LLC Statement of Information](#)
[File Corporation Statement of Information](#)
[Business Search](#)
[Publicly Traded Disclosure Search](#)
[Current Processing Dates](#)

## Service Options

[Name Availability](#)
[Forms, Samples & Fees](#)
[Statements of Information \(annual/biennial reports\)](#)
[Filing Tips](#)
[Information Requests \(certificates, copies & status reports\)](#)
[Service of Process](#)
[FAQs](#)
[Contact Information](#)

## Resources

[Business Resources](#)
[Tax Information](#)
[Starting A Business Checklist](#)
[FTB Nonprofit Dissolution](#)
[FTB Administrative Dissolution/Surrender Notice](#)

This search provides access to available information for corporations, limited liability companies and limited partnerships of record with the California Secretary of State, with **free PDF copies** of imaged business entity documents, including the most recent imaged Statements of Information filed for corporations and limited liability companies.

Currently, information for limited liability partnerships (e.g. law firms, architecture firms, engineering firms, public accountancy firms, and land survey firms), general partnerships, associations, and other entity types are **not contained** in the Business Search. If you wish to obtain information about these entity types, download, complete, and submit a [Business Entities Records Request Form](#), to request copies of filings for these entity types.


Note: This search is not intended to serve as a name reservation search. For information on reserving a name, refer to [Name Reservations](#).

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](#).

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](#).

## 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 jurisdiction where you are starting the business. The [Starting a New Business Checklist](#) provides information on 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 in California, 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

## 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

<http://www.calgold.ca.gov/>

# 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

# 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 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












**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 can help you get 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/business>

# Economic Development

[Economic Development Home](#)[Why San Diego?](#)[Start, Expand & Finance Your Business](#)[Tax Incentives](#)[Successor Agency](#)[About Us](#)[Other Resources](#)

## Business Relief and Support (Updated May 2021)

### Economic Assistance for San Diego Businesses Affected by COVID-19

#### Quick Reference Links

- [City of San Diego Small Business Relief Fund](#)
- [CARES Act Revolving Loan Fund](#) **Now Accepting Applications**
- [U.S. Federal Government Support](#) **NEW! Restaurant Revitalization Fund** (Updated May 1, 2021)
- [State of California Economic Support](#)
- [San Diego Region Resources](#)
- [Additional State and National-Level Economic Resources](#)

The establishment of the **City of San Diego Small Business Relief Fund** is in addition to other steps the City of San Diego is taking in consultation with—and at the direction of—County of San Diego public health officials to help businesses affected by the global pandemic known as [COVID-19](#).

On March 18, 2020, the City of San Diego outlined an economic relief package that reduces fees, provides certainty and offers



## Other Resources

- [Other Resources Home](#)
- [Economic Development Organizations](#)
- [Business Start-up Resources](#)
- [Business Associations and Chambers of Commerce](#)
- [Business Improvement District Organizations](#)
- [Capacity Building Program](#)
- [Industry Associations](#)
- [International Trade Resources](#)
- [Propel San Diego](#)

Contact us

**Economic Development  
Department**

1200 Third Ave., 14th Floor  
San Diego, CA 92101  
619-236-6700

[sdbusiness@sandiego.gov](mailto:sdbusiness@sandiego.gov)

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



# Office of the City Treasurer

**Elizabeth Correia**  
City Treasurer

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

[Customer Service Survey](#)



Due to COVID-19 the Parking Administration and Delinquent Accounts lobby located at 202 C Street Plaza Hall and The Office of the City Treasurer main lobby at 1200 Third Ave remains closed until further notice. 📧 [For lobby and Pay by Mail information.](#)

## Features



Minimum Wage Program



Short-Term Residential Occupancy



Cannabis Business Tax

[Apply for a Business Tax Certificate](#)

[List of Registered Businesses](#)

[Rental Tax Exemptions](#)

[Cannabis Business Tax](#)

[Appeal a Parking Citation](#)

# Features



Minimum Wage Program



Short-Term Residential Occupancy



Cannabis Business Tax

Apply for a Business Tax Certificate

List of Registered Businesses

Rental Tax Exemptions

Cannabis Business Tax

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 \(Pay Cite\)#](#)
  - [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](#)
- [Cannabis 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

# San Diego County



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

[DEPARTMENTS](#)[I WANT TO...](#)[GOVERNMENT](#)[RESIDENTS](#)[BUSINESS](#)[JOBS](#)

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

## 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

[More Stories](#)

## Popular Services

[Jobs](#)

[Child Support](#)

[County Library](#)

[Parks](#)

[Medi-Cal](#)

[Property Taxes](#)

[More Services](#)

## Board of Supervisors



[Board Home Page](#)

[Find My District](#)

[Agendas](#)

[eComment](#)

[Board Meeting Video](#)



## SDCountyInFocus

A quick and easy guide to County information

## Emergency Preparation

[Emergency Site](#)

[ReadySanDiego.org](#)



DEPARTMENTS

I WANT TO...

GOVERNMENT

RESIDENTS

BUSINESS

JOB

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

[More Stories](#)



## Popular Services

[Jobs](#)

[Child Support](#)

[County Library](#)

[Parks](#)

[Medi-Cal](#)

[Property Taxes](#)

[More Services](#)

## Board of Supervisors



[Board Home Page](#)

[Find My District](#)

[Agendas](#)

[eComment](#)

[Board Meeting Video](#)



**Prevent!**



**Protect!**



**Report!**

## SDCountyInFocus

A quick and easy guide to County information

## Emergency Preparation

[Emergency Site](#)

[ReadySanDiego.org](#)

# 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



[US](#), [UK](#), [Asia](#)

## *Start Your Company*

### US

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

[Incorporation Package  
\(Delaware\) for Public  
Benefit Corporations](#)

### UK

[Articles of Association](#)  
[Shareholders Agreement](#)

## *Forms for Running Your Business*

### US

[Advisor Agreement](#)

## RECOMMENDED DOCUMENTS

*Index of Cooley GO Docs  
Document Generators*  
Document Generator



*Offer Letter and Employment  
Agreement Package*  
Document Generator



*Form of Consulting  
Agreement*  
Document Generator



*Form of Employee  
Confidential Information  
and Inventions Assignment  
Agreement*



# CEB OnLaw Pro



- ❖ Online platform for CEB's popular California-specific practice guides
- ❖ Set up your academic account using USD's law school code
- ❖ CEB publishes several titles useful for California businesses



Secondary Sources ▾

Search

## Secondary Sources

[Administrative Law](#)

[Appellate Law](#)

[Business Entities](#)

[Business Litigation](#)

[Business Transactions](#)

[Criminal Law](#)

[Employment Law](#)

[Environmental, Land Use & Natural Resources](#)

[Evidence](#)

[Family Law](#)

[Insurance Law](#)

[Intellectual Property](#)

[Law Practice Management](#)

[Litigation Practice & Procedure](#)

[Personal Injury](#)

[Privacy & Information Security](#)

[Real Property](#)

[State & Local Government](#)

[Trusts & Estates](#)

↑ Find Secondary Source Publications using the search field above



## ▼ Selecting and Forming Business Entities

Contents

Preface

About the Authors

About the Update Authors

About the Consultants

Acknowledgments

Selected Developments

Cutoffs and Citation

▶ 1 Attorney-Client Relationship

▶ 2 Evaluating Entity Choices

▼ **3 Selecting a Business Name**

§3.1 I. SCOPE OF CHAPTER

▶ II. OVERVIEW

▶ III. GOVERNING LAWS

▶ §3.18 IV. SPECIFIC ENTITY NAME  
REQUIREMENTS

§3.30 V. CHECKLIST: BUSINESS NAME SEARCH

▶ VI. FORMS

▶ 4 Choosing the State of Organization

▶ 5 General Partnerships

▶ 6 Limited Partnerships

▶ 7 Limited Liability Partnerships

▶ 7A Social Purpose and Benefit Corporations

**3 Selecting a Business Name**

PRINT

**§3.1 I. SCOPE OF CHAPTER**

This chapter discusses the selection of a business name by a California business entity. It covers the basic considerations applicable to name selection. See [§§3.2–3.5](#). It also discusses California statutes governing business entity names, fictitious business name requirements, and the Secretary of State's regulations concerning guidelines for business names, as well as federal and common laws relating to trade name availability and protection (see [§§3.6–3.17](#)). See [§§3.8–3.12](#). Further, the chapter includes a discussion of entity-specific name requirements (see [§§3.18–3.29](#)) and includes a checklist for conducting a name search. See [§3.30](#). Forms include the Secretary of State's official forms for name availability and reservation and a fictitious business name statement. See [§§3.31–3.34](#).

This chapter primarily concerns selection of the name of a business rather than selection of the name for a product. However, some principles apply to both, such as the need to avoid the likelihood of confusion with a prior user of the same or similar name or trademark. Trade name protection is touched on in [§§3.7, 3.16–3.17](#), but for more detailed discussion of trade name and trademark protection, consult *Intellectual Property in Business Transactions* (Cal CEB) and *Trade Secrets Practice in California* (2d ed Cal CEB).



# Bloomberg Law



- ❖ Delaware corporate law resources
- ❖ Sample forms and employment agreements
- ❖ Treatises & practice guides on tax, corporate, employment, IP
- ❖ Practice materials and tips for law students

- My Home
- My Favorites (1)
- My Dashboards



Search All Bloomberg Law Select Sources Go

NOW SEARCHING: All Bloomberg Law

Bloomberg Law Home

- All Legal Content Search
- Practice Centers
- Litigation Intelligence Center
- Transactional Intelligence Center
- Business Intelligence Center
- Practitioner Tools
- Laws & Regulations
- Secondary Sources
- News & Analysis

Practice Centers

Back to Browse All Content

- Antitrust
- Banking & Finance
- Bankruptcy
- Benefits & Executive Compensation
- Corporate
- E-Discovery
- Health
- International Trade
- Labor & Employment
- Legal Ethics & Professional Responsibility
- Patents & Trade Secrets
- Privacy & Data Security
- Securities
- Tax
- Tech & Telecom
- Trademarks & Copyrights



LAW SCHOOL RESOURCES	FEATURED
Live & Recorded Webinars	Core Litigation Skills
On-Demand Certification Courses	Brief Analyzer
Videos & Reference Guides	Contract Drafting
Law Review Resources	Draft Analyzer <span>Enhanced</span>
Career Resources	Lawyer Development
Librarian Resources	Lawyer Well-Being
Practice Centers & Tools	Bloomberg Law News
In Focus Resources	Subscribe to Newsletters
Practical Guidance	Alerts Management
State Law Chart Builders	New on BLAW

Back to Practice Centers



BROWSE

Search Corporate



Select Sources

Go

NOW SEARCHING: All Bloomberg Law Corporate

- Corporate Home
- Compliance
- Governance
- Legal Department
- Litigation
- Alternative Entities
- News

CORPORATE

# Practice Center

## Legal Analysis

Corporate Practice Series Portfolios

### SEARCH BY SOURCE TYPE

- Search Law Firm Client Alerts
- Search Corporate Books & Treatises
- Search Bloomberg BNA Portfolios
- Search All Legal Analysis Sources

### BROWSE BY PRACTITIONER FOCUS

- Alternative Entities Reference Library
- Compliance Reference Library
- Governance Reference Library
- Legal Department Reference Library
- Litigation Reference Library

## Fast Answers

All Fast Answers

## News & Analysis

- Bloomberg Law Analysis
- 2020 Law Firm Benchmarks Survey
- In-House Counsel News
- Environmental, Social & Governance (ESG) News
- Securities Law News
- Antitrust News

Show More

## Practical Guidance

### TOPICS & TRANSACTIONS

- Corporate Practical Guidance Library
- General Counsel Toolkit
- Confidentiality Agreements Toolkit New
- Entity Formation Toolkit

### FIND A DOCUMENT

Search Corporate Practical Guidance

# Practical Law



- ❖ Available through Westlaw
- ❖ Legal know-how for transactional matters
- ❖ Practice area overviews, including finance, corporate, employment, IP, real estate and tax
- ❖ Model documents with drafting and practice tips

Westlaw

Practical Law

Drafting Assistant

Practical Law Connect

Westlaw Today

lawschool.westlaw.com

TWEN

West LegalEdcenter

Westlaw Form Builder

Practical Law

Regulations

Administrative Decisions & Guidance

Arbitration Materials

is, anything ...

All State & Federal



Search Tips >  
Advanced >



State materials

Practice areas

Tools

Briefs

Expert Materials

Forms

Jury Verdicts & Settlements

Topics & Key Numbers

Proposed & Adopted Regulations

Proposed & Enacted Legislation

Trial Court Documents

### Featured topics

Civil Rights Legal Materials & News  
COVID-19 Legal Materials & News



### Litigation Analytics

View insights on judges, attorneys, law firms, courts, and case types to build a winning case strategy.



### Quick Check

Securely upload your brief or motion to quickly find new authority and related law.



## ☆ US Home

Search all Practical Law above or navigate to specific content below.

### Practice Areas

### Sectors

### Resource Types

### Jurisdictions

Antitrust

Arbitration

Bankruptcy & Restructuring

Capital Markets & Corporate Governance

Commercial Transactions

Corporate and M&A

Employee Benefits & Executive Compensation

Finance

### Cross-Practice Collections

Global COVID-19 Resources

Government Practice: Federal

Government Practice: State & Local

Health Care

Intellectual Property & Technology

Labor & Employment

Litigation

Real Estate

Trusts & Estates

Startups & Small Businesses

### Law School Resource Center

Collections of Practical Law resources for law students and new attorneys.

Course Study Collections

Professional Development & Responsibility



### Meet The Team

The quality starts with our people.

[Meet the Team](#)

### Glossary

Detailed explanations of legal terms and concepts written by Practical Law editors.

[Access Now](#)

### State Q&A

Review and compare state law across multiple practice areas.

[Access Now](#)

### What's Market

Search, review and compare summaries of recent deals and filings and stay on top of current trends and market practice.

[Access Now](#)

### Matter Maps

Matter Maps provide an overview of the phases of work and core tasks for legal matters, with links to relevant Practical Law resources.





Home &gt; Startups &amp; Small Businesses

## ☆ 🏠 🔗 Startups & Small Businesses

Search all Startups & Small Businesses above or navigate to specific content below.

Topics **Resource Types** Jurisdictions

Practice Notes

Standard Documents

Standard Clauses

Checklists

Toolkits

Articles

Legal Updates

State Q&A

### State Q&A

Review and compare state law across multiple practice areas. Examples include:

Corporation Law State Q&A

Non-Compete Laws State Q&A

Independent Contractors State Q&A

Wage and Hour Laws State Q&A



[View All](#)

### Startup Company Toolkit

Collections of Practical Law resources on specific topics relevant to startups and small businesses.

[Access Now](#)

### What's Market

Summaries, analysis, and custom reports covering a range of transactions.

[Access Now](#)

# Slides



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

# Questions?



- ❖ Julianne Odin  
[jodin@sandiego.edu](mailto:jodin@sandiego.edu)  
619.260.4600 x2875
- ❖ LRC Reference: Mon-Fri, 9am-5pm  
[lrcrefer@sandiego.edu](mailto:lrcrefer@sandiego.edu)  
619.260.4612  
Chat: [www.sandiego.edu/law/library/](http://www.sandiego.edu/law/library/)
- ❖ Zoom Drop-in Hours: Wed, 2-4pm  
<https://sandiego.zoom.us/j/96026125018>