

LRC Research Training

Entrepreneurship Clinic Spring 2026

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(619) 260-4703

Slides available on the LRC's website:

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

Legal Issues for Businesses

- Find and register business name
- Structure business entity
- Site selection, zoning, permits & licenses
- Taxation
- Employment
- Intellectual property

Resources

- Government websites – federal, state, & local
- Other local resources
- Treatises and practice guides
- Databases with useful business-related resources
 - Cooley GO
 - Bloomberg Law
 - Practical Law (Westlaw) & Practical Guidance (Lexis)

Government Websites

State of Delaware

- Division of Corporations





ISO 9001
Certified



Services

➔ File Annual Franchise Tax Report

➔ File a UCC

➔ Document Upload Service

➔ Pay LLC/LP/GP Tax

➔ Check Entity Status

➔ Search for a Business Entity

➔ Check Entity Name Availability

➔ Validate a Certificate

Forms & Fees

➔ Get Corporate Forms

➔ Get Corporate Fees

➔ UCC Forms and Fees

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



Delaware Division of Corporations

Corporate Forms and Certificates



You may select your corporate forms by **ENTITY TYPE**, by **DOCUMENT TYPE** or you may select **UCC FORMS**.

All requests are returned regular USPS mail. Please provide an express mail account number with your order for Fed-X or UPS express service return.

Related Topics: Certificates, Corporate Forms

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

Forms by Document Type



The Delaware Division of Corporations has all forms available online in PDF format. This requires the use of [Acrobat Reader Version 6.02](#) or higher to save our forms to your local drive. These forms pass the [Adobe Accessibility Standard](#), [508 Federal Standards](#) and [WCG Guidelines](#). This may be downloaded free of charge from [Adobe Systems](#).

Please note: The forms on our website are to be used as a template only. They contain basic information and the common executions required by statute and will not fit every situation. You may draft your own document to change the execution or add additional information permitted by statute. If you need assistance with drafting a document, it is recommended you seek legal counsel. Our office cannot provide legal advice.

- [Filing and Certification Cover Memos](#)
- [New Entities](#)
- [Amendments](#)
- [Dissolutions and Cancellations](#)
- [Mergers](#)
- [Revivals](#)
- [Corrections](#)
- [Change of Agents](#)
- [Conversions](#)
- [Name Reservation Applications](#)
- [LLP/LLLP Annual Reports](#)

<https://corp.delaware.gov/formsdoctype09/>



Delaware Division of Corporations

New Entities



The Division of Corporations provides these forms as a general guide. Delaware law requires every business entity to maintain a registered agent in Delaware. The Division works closely with the registered agents that provide incorporating services and we encourage the users of this webpage to contact one of the registered agents for additional information. For your convenience, these forms are available for download in PDF format. Please submit your request with the appropriate fees and cover memo.

- Filing Cover Memo Complete and submit with document
- **Stock Certificate of Incorporation**
- Stock Certificate of Incorporation-Director Liability
- Public Benefit Corporation
- Non-stock Certificate of Incorporation
- Exempt Corporation (non-profit)
- Close Corporation
- Foreign Corporation Qualification
- Limited Liability Company Formation
- Limited Liability Company Registered Series Formation
- Foreign Limited Liability Company
- Limited Partnership Formation
- Limited Partnership Registered Series Formation
- Foreign Limited Partnership
- Statutory Trust
- Foreign Statutory Trust

<https://corp.delaware.gov/newentit09/>



Delaware Division of Corporations
401 Federal Street – Suite 4
Dover, DE 19901
Phone: 302-739-3073

**Certificate of Incorporation
for Close Corporation**

Dear Sir or Madam:

Attached please find a form for a Certificate of Incorporation for a Close Corporation to be filed in accordance with Sections 102 and 342 of the General Corporation Law of the State of Delaware. The fee to file the Certificate is a minimum of \$109; the authorized stock listed in the Certificate will affect the filing fee and it could exceed the minimum fee. If the document is more than 1 page, please include \$9 for each additional page. You will receive a stamped "Filed" copy of the submitted document. A certified copy may be requested for an additional \$50. Expedited services are available. Please contact our office concerning these fees or you may consult our fee chart at corp.delaware.gov. Checks should be made payable to "Delaware Secretary of State".

An Annual Report must be filed by the corporation by March 1 of each year following the calendar year in which their Certificate of Incorporation becomes effective. Franchise Taxes based on the stock listed in the Certificate of Incorporation are due at the time of filing of the report. The fee to file the Annual Report is \$50. Please contact the Franchise Tax Section with any questions regarding the filing of the Annual Report or payment of the Franchise Taxes.

For the convenience of processing your order in a timely manner, please include a cover letter with your name, address and telephone/fax number to enable us to contact you if necessary. Please make sure you thoroughly complete all information requested on this form. It is important that the execution be legible, we request that you print or type the name of the person signing under the signature line.

Thank you for choosing Delaware as your corporate home. Should you require further assistance in this or any other matter, please don't hesitate to call us at (302) 739-3073.

Sincerely,

Department of State
Division of Corporations

rev. 8/2023



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3





Special Instructions – Certificate of Incorporation for a Close Corporation

This form is to be used as a Template only. The following instructions will help you in correctly completing your Incorporation Certificate. The instructions are numbered to correspond with the article being referenced.

- 1. The name of the corporation exactly as you wish it to appear in our records. Please visit our website to verify the availability of the name. The name must include one of the following words: association, company, corporation, club, foundation, fund, incorporated, institute, society, union, syndicate, limited or one of the abbreviations thereof. Section 343 of Title 8 requires the name of the corporation be listed in the **heading** as well.*
- 2. List the name and street address of the registered agent located in Delaware you are appointing to accept service of process for the corporation.*
- 3. This is the general purpose clause as stated in Delaware statute; no action required.*
- 4. List the total number of authorized shares for the corporation and the par value assigned to such stock.*
- 5. List the name and mailing address of the Incorporator for the corporation. Please note that the corporation itself cannot be the Incorporator.*
- 6. 7. and 8. Statements required by Section 342 of Title 8; no action needed.*

Execution Block - *The document must be signed by the Incorporator listed in Article 5 of the document pursuant to Section 103 of Title 8. The name of the person must be typed or written legibly underneath the signature.*

This form contains the basic information required by statute; if you need to add additional information permitted by statute you may draft a new document. Please feel free to call our office at 302-739-3073 for assistance in completing this form or visit our website at corp.delaware.gov.

*Sincerely,
Delaware Division of Corporations*



STATE OF DELAWARE
CERTIFICATE OF INCORPORATION
A CLOSE CORPORATION
of

(name of corporation)

The undersigned Incorporator hereby certifies as follows:

1. The name of the Corporation is _____

2. The Registered Office of the corporation in the State of Delaware is located at _____ (street),
in the City of _____, County of _____
Zip Code _____. The name of the Registered Agent at such address upon
whom process against this corporation may be served is _____

3. The purpose of the corporation is to engage in any lawful act or activity for which
corporations may be organized under the General Corporation Law of Delaware.

4. The total amount of stock this corporation is authorized to issue is
_____ shares (number of authorized shares) with a par value of
\$ _____ per share.

5. The name and mailing address of the incorporator are as follows:
Name _____
Mailing Address _____
Zip Code _____

6. All of the Corporation's issued stock of all classes, exclusive of treasury shares,
shall be represented by certificates and shall be held of record by not more than a
specified number of persons, not exceeding 30.

7. All of the issued stock of all classes shall be subject to 1 or more of the
restrictions on transfer permitted by Section 202 of the General Corporation Law of State
of Delaware.

8. The Corporation shall make no offering of any of its stock of any class which
would constitute a "public offering" within the meaning of the United States Securities
Act of 1933 as it may be amended from time to time.

By: _____
Incorporator

Name: _____
Print or Type



3

3





Delaware Division of Corporations

Corporate Fee Schedule



We have a list of fees for your convenience.

Please contact our office at (302) 739-3073 and select option 0 with any questions regarding these fee schedules.

- [Corporate Fee Schedule](#)
- [UCC Forms and Fee Information](#)

The Division of Corporations now has filing fee calculators for stock entities that can be used for new companies. Please choose the calculator that is appropriate for your stocks par value type:

- [Stock with Par Value](#)
- [Stock with No Par Value](#)

You may utilize our [Franchise Tax Calculator](#) for estimating Franchise Tax due March 1st.

Related Topics: corporate filings fees, fee schedule, fees for filing documents, filing fees



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

State of California

- CA Secretary of State Business Programs
 - Starting a Business
 - Tax Information
 - Trademarks and Service Marks
- Governor's Office of Business and Economic Development
 - Form a Business
 - Small Business Program
 - CalGold – identifies necessary permits

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. [Current Processing Dates for Business Filings](#)
10. [Delinquency and Penalty Notices](#)
11. [Suspension/Forfeiture Notices](#)
12. [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.

[▶ More about Business Entities](#)

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](#)

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



Business Entities

Online Services

Form a Business

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

Service of Process

FAQs

Contact Information

Resources

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

bizfile
ONLINE

Over 140 Business Filings, Name Reservations, and Orders for Certificates of Status and Certified Copies of Corporations, Limited Liability Companies and Limited Partnerships available [online](#).

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

General provisions governing most business entities are found in the [California Corporations Code](#).

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

Questions?



Business Entities

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ONLINE

Over 140 Business Filings, Name Reservations, and Orders for Certificates of Status and Certified Copies of Corporations, Limited Liability Companies and Limited Partnerships available [online](#).

The Secretary of State offers two options for submitting business entity filings depending on your entity and filing type.

1. File Online - Fastest Service



The business entity filings can be submitted directly [online](#).

Over 140 Business Filings, Name Reservations, and Orders for Certificates of Status and Certified Copies of Corporations, Limited Liability Companies and Limited Partnerships available [online](#).

2. 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.





Locate Your Form

1. [Corporation - California \(Domestic\)](#)
2. [Corporations - Foreign \(Out-of-State or Out-of-Country\)](#)
3. [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](#)
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](#)

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



Limited Liability Companies – California (Domestic)

Business Entities	Item	California Limited Liability Companies (LLCs)	Online Submissions File Online for faster response	California LLCs PDF Forms	Fees
Online Services					
Form a Business					
File LLC Statement of Information	1.	<u>Formation - Articles of Organization</u>		Online Only	\$70.00
File Corporation Statement of Information					
Business Search					
Publicly Traded Disclosure Search	2.	<u>Statement of Information</u> : Due within 90 days of initial registration and <u>every two years</u> thereafter.		Online Only	\$20.00
Current Processing Dates					
Service Options					
Name Reservations		<u>Attachment to Statement of Information</u> : Use if the limited liability company has more than one manager or member.		Online Only	--
Forms, Samples & Fees					
Statements of Information					
Filing Tips					
Business Entities Records Request	3.	<u>Certificate of Amendment</u>		<u>Form LLC-2 (PDF)</u>	\$30.00
Service of Process					
FAQs					
Contact Information	4.	<u>Certificate of Amendment - Name</u>		<u>Form LLC-2-</u>	\$30.00



<https://www.sos.ca.gov/business-programs/business-entities/forms/corporations-california-domestic>



**Secretary of State
Business Programs Division**
Business Entities

1500 11th Street, Sacramento, CA 95814
P.O. Box 944260, Sacramento, CA 94244-2600

Business Entities Submission Cover Sheet

For fastest service, file online at bizfileOnline.sos.ca.gov.

Instructions:

- Complete and include this form with your paper submission. This form will not be made part of the filed document.
- Make all **checks or money orders** payable to the Secretary of State.
- In-person submissions (excluding Statements of Information): \$15 special handling fee. Do not include a \$15 special handling fee when submitting documents by mail.
- All submissions are reviewed in the date order of receipt, with online submissions given priority. For updated processing time information, visit www.sos.ca.gov/business/be/processing-dates.
- To obtain a certified copy, include certification fees with your submission.

Note: All correspondence related to your submission will be sent to the name and address on your check or money order.

Contact Person (Please type or print legibly):

First Name: _____ Last Name: _____
Phone Number: _____ Email: _____

Entity Information (Please type or print legibly):

Entity Name: _____
Entity Number (if applicable): _____
Comments: _____



**Secretary of State
Amendment to Articles of
Organization of a
Limited Liability Company (LLC)**

LLC-2

Filing Fee – \$30.00

Certification Fee (Optional) - \$5.00

Note: You must file a Statement of Information (Form LLC-12), to change the business address(es) of the LLC or to change the name or address of the LLC's manager(s) and/or agent for service of process, which can be filed online at bizfileOnline.sos.ca.gov.

Above Space For Office Use Only

1. LLC Exact Name (Enter the exact name on file with the California Secretary of State.)

2. LLC Entity (File) Number (Enter the exact 12-digit Entity (File) Number issued by the California Secretary of State.)

--	--	--	--	--	--	--	--	--	--	--	--

3. New LLC Name (If Amending) (List the proposed LLC name exactly as it is to appear on the records of the California Secretary of State. The name must contain an LLC identifier such as LLC or L.L.C. "LLC" will be added, if not included.)

4. Management (If Amending) (Select **only** one box)

The LLC will be managed by:

One Manager

More than One Manager

All LLC Member(s)

5. Purpose Statement (Do not alter Purpose Statement.)

The purpose of the limited liability company is to engage in any lawful act or activity for which a limited liability company may be organized under the California Revised Uniform Limited Liability Company Act.

6. Additional Amendment(s) set forth on attached pages, if any, are incorporated herein by reference and made part of this Form LLC-2. (All attachments should be 8½ x 11, one-sided, legible and clearly marked as an attachment to this form LLC-2.)

Signature

By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized by California law to sign.

Business Entities

Online Services

Form a Business

File LLC Statement of Information

File Corporation Statement of Information

Business Search

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Current Processing Dates

Service Options

Name Reservations

Forms, Samples & Fees

Statements of Information

Filing Tips

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Service of Process

FAQs

Contact Information

Thank you for your interest in registering a business with the California Secretary of State's office. The Secretary of State supports California businesses by registering business entities 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 according to the type of business you intend to start and the county and city in which the business will be located. Therefore, be sure to check specific rules and regulations within the county and city in which you want to conduct business, and any other agency's requirements regarding zoning, licensing, employment, permits and taxes. The "[Starting a New Business in California](#)" brochure should be used as a general tool to help you broadly assess how to start a business in California, not as a direct step-by-step guideline. In order to maintain your business, there may be recurring reporting, fees, taxes and filings that the business must provide to state, local, and federal agencies.

[Click the image to download the Starting A New Business Brochure PDF](#)



[Click the image to download the Starting A New Business Checklist PDF](#)



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

Business Search

The screenshot shows the California Secretary of State's Business Search page. The header includes the California Secretary of State logo and navigation links for Business and UCC. A sidebar on the left contains links for Home, Search, Forms, and Help. The main content area is titled "Business Search" and provides instructions on how to use the search tool, including steps for creating an account, navigating to the search page, and filing documents. It also lists what is included in the search (Corporations, LLCs, LPs, and Nonprofit Corporations) and what is not included (LLPs and GPs). Search tips are provided, such as searching by entity name or number, performing keyword searches, and using advanced search options. Important notes include a disclaimer about the accuracy of the information and a link to the account access guide. At the bottom, there is a search input field with the placeholder text "Search by name or file number" and a search button.

California Secretary of State

Business UCC

Home

Search

Forms

Help

Login

Business Search

Access records for California Corporations, Limited Liability Companies (LLCs), and Limited Partnerships (LPs). Quickly retrieve public filings with free PDF copies of over **17 million** business documents.

Filing a Statement of Information, Amendment, or Termination & Ordering Certified Copies or Certificates

- 1 Create a [bizfile online account](#) or [login](#) to your existing [bizfile](#) Online account.
- 2 Navigate back to the [Search](#) page, then locate and select the entity using the search tool below.
- 3 Click [File Amendment or File Statement of Information](#) or [Request Certificate](#) in the right-hand detail drawer.
- 4 Complete your request online.

Need help? For more information, see the [Help Guide](#) or [Video Library](#). To contact the California Secretary of State's office, view the [Contact Information](#). For information on [access requests](#), see the [Account Access Guide](#).

What's Included in Search

- Corporations, Limited Liability Companies (LLCs), Limited Partnerships (LPs), and Nonprofit Corporations.
- PDF copies of recent **Statements of Information** and other filings.
- Distinguishable entity names to be checked for name availability.

Search does not cover Limited Liability Partnerships (LLPs) or General Partnerships (GPs). To obtain copies of Limited Liability Partnership (LLP) or General Partnership (GP) filings, submit the paper [Business Entity Records Order Form](#).

Search Tips

- Search by **entity name** or **entity number** (remove "C" from number).
- Performs a "keyword" search.
- Results limited to the **500 closest matches**.
- **Advanced Search**
 - Use for **Publicly Traded Disclosure** Search.
 - **Refine search** by specific entity type or grouping (e.g., Nonprofit Mutual Benefit Corporation or All Corporations), entity status, and/or Initial Filing Date range.
 - **Begins with** filter for refined queries.
 - View **more than the 500 default** results.

Important Notes

- **Disclaimer:** All information provided "as is." The data provided is not a complete or certified record. The California 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 provided.
- **Need help?** For more information, select [Forms](#) on the menu, view the [Help Guide](#) or [Video Library](#). To contact the California Secretary of State's office, view the [Contact Information](#).

Search by name or file number

Advanced

<https://bizfileonline.sos.ca.gov/search/business>



California Trademark Search

This search provides access to available information for Trademark registrations and modifications of record with the California Secretary of State, including **free PDF copies** of imaged Trademark documents.

Although the Trademark Search is updated daily, search results do not reflect filings received by the Secretary of State that have not been processed through completion. Therefore, the data provided may not be complete. In order to obtain a complete or certified copy of a record of a Mark, send a written request to our [Trademark Unit](#). More information on records requests, including fees, can be found on the [Trademarks Forms and Fees webpage](#). Please refer to our [current processing dates webpage](#) to see the most up-to-date processing information.

- Select the applicable search type.
- In the "Search Criteria" box, enter the details you wish to search.
- Select the search filter you wish to use.
- Select the Search button.

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

Search Type

Search Criteria * Search Filter

<https://tmbizfile.sos.ca.gov/Search>

CalGold



This tool has been newly launched, but still under construction. Generated information may still be incomplete as we continue to upload permitting information.

CalGold v2 - Permit Assistance Tool

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 your primary business location and business type below:

Select a City

Select a Business Type

Not sure of your business type?

Not finding your business type listed?

Simply enter the words

"General Business Information"

for the Business Type, and select a City or County and click on Search.

Note: CalGold Business Permit System does not issue permits or licenses. Also, it does not provide information on any specific license number(s). Specific questions related to permitting and licensing for any business type must be directed to the associated agencies.

City of San Diego

- [Doing Business](#)
- [Economic Development](#)
 - [Start, Expand & Finance Your Business](#)
 - [Tax Incentives](#)
 - [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 new company in the City of San Diego



Bid on a Contract



Explore Incentives

and funding to grow your business

<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>



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

City Holidays



Feedback

Features



Short-Term Residential Occupancy



Cannabis Business Tax



Sidewalk Vending

- 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

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

Features



Short-Term Residential
Occupancy



Cannabis Business Tax



Sidewalk Vending

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

Feedback

Online Payments

- [Business Tax Online](#)
- [Rental Tax Online](#)
- [Parking Citation Online \(Pay Cite\)](#)
- [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

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

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

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
Purchasing and Contracting Dept. View Open Solicitations - BuyNet Login and Registration - BuyNet	Building Permits Discretionary Permits (Administrative Permits, Major Use, Site Plans, Variances, etc.) Online Building Permit Process Business Licenses Zoning Ordinance General Plan 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

Volcan Mountain Wilderness Preserve

COUNTY NEWS CENTER



COVID-19 Vaccines Recommended for Students Going Back to School



VIDEO: Behavioral Health Workforce Symposium Addresses Lack of Qualified



Popular Services

COVID-19

Monkeypox

Rental Assistance

Jobs

Board of Supervisors



Board Home Page



DEPARTMENTS

I WANT TO...

GOVERNMENT

RESIDENTS

BUSINESS

JOBS

APPLY	PAY	REPORT	GET A COPY
Small Business Stimulus Grant	Child Support	Child Abuse	Birth Certificate (Last 24 Months)
Jobs	Property Tax	Elder Abuse	Birth Certificate (Earlier)
Mail Ballot	Revenue and Recovery Bill	Animal Abuse	Marriage Certificate
CalFresh (Food Stamps)		Graffiti	Death Certificate
Medi-Cal		Pothole or Road Problem	Property Tax Bill
Rental Assistance (Section 8)		Airport Noise	Parcel Map
Public Housing		Tobacco Complaints	
Marriage License		Noise	
Dog License		Food Sanitation Complaints	
Fictitious Business Name		Rental Assistance Fraud	
Passport		Discrimination by the County	
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- San Diego Municipal Code
- San Diego County Code
- Municode: other California cities
- American Legal Publishing: some other California counties and cities
- General Code: some other California counties and cities

Federal Agencies

- US Patent & Trademark Office (USPTO)
 - [General policy and process information](#)
 - [Trademark search \(TESS\)](#)
 - [Trademark application \(TEAS\)](#) (Only until January of 2025)
 - [Trademark Center \(beta\)](#) (Post January 2025)



Trademark basics

- > Do I need a U.S.-licensed attorney?
- > Trademark fee information
- > Timeline to process an application
- > Identify if you have a trademark
- > Free resources in your state



Search trademarks

- > Develop a search strategy
- > How to use the Trademark Electronic Search System (TESS)



Apply to register your trademark

- > How do I apply using the Trademark Electronic Application System (TEAS)?
- > Respond to an office action
- > Select goods & services in ID Manual
- > Verify your identity



Protect against scams

- > What to do if scammed
- > Understanding filing firms
- > Administrative sanctions process
- > Watch out for counterfeit goods



Maintain your registration

- > How do I renew my trademark?
- > What happens if my trademark registration is audited?



Laws and rules

- > Trademark Modernization Act
- > Rule making
- > Examination guides

<https://www.uspto.gov/trademarks>

USPTO Trademark Center

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<https://trademarkcenter.uspto.gov/>

Treatises & Practice Guides

California Corporations Law

- [California Practice Guide Corporations \(Rutter\) | WL](#)
- [Ballantine & Sterling Cal. Corporation Laws | Lexis](#)
- [Advising California Nonprofit Corporations | CEB](#)
- [Selecting and Forming Business Entities | CEB](#)
- [Forming & Operating California Limited Liability Companies | CEB](#)

Delaware & General Corporations Law

- [Delaware Corporate Law & Practice | Lexis](#)
- [Delaware Corporate Forms Library | Lexis](#)
- [Advising Small Businesses | Westlaw](#)
- [Choice of Business Entity | Westlaw](#)
- [Treatise on the Law of Corporations | Westlaw](#)
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Form of Advisor Agreement (Singapore)

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Form of Consulting Agreement (Singapore)

Document

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- Delaware corporate law resources
- Sample forms and employment agreements
- Entity Formation Toolkit
- Treatises & practice guides on tax, corporate, employment, IP
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Bloomberg Law Practice Centers

The screenshot displays the Bloomberg Law website interface. At the top, the 'Bloomberg Law' logo is on the left, and navigation links for 'Research Trail', 'My Work', 'Help', and 'Account' are on the right. Below the logo is a search bar with 'Corporate' selected and a 'Go' button. A main navigation bar includes 'Home', 'Practice Centers', 'Litigation', 'Transactional', 'Business', 'Practitioner Tools', 'News & Analysis', 'Laws & Regulations', and 'Secondary Sources'. The 'Practice Centers' dropdown menu is open, listing various legal areas. The 'Corporate' option is highlighted with a red box, and a red arrow points to the 'Corporate Home' sub-option, which is also highlighted with a red box. Below the navigation, the 'Corporate Reference Library' section lists various legal portfolios such as 'Bloomberg BNA Legal Portfolios (Archived)', 'Portfolio 68 - Beneficial Ownership Reporting', and 'Portfolio 1 - Delaware Corporations'. To the right, there are three promotional banners: a green one for 'Submissions Now for Data-Driven Decisions', a white one for 'Bloomberg Law 2026' analysis, and another white one for 'EXECUTIVE ORDERS & Related Developments Tracker'. The bottom right section features 'Practical Guidance' with links to 'Well-Being Programs & Organizational Health', 'Corporate Practical Guidance Library', 'General Counsel Toolkit', 'Entity Formation Toolkit', and 'Contract Drafting for Early Career Lawyers'.

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- Delaware Guidance on Approval of Charter Amendments
- 2021 Amendments to DGCL
- 2023 Amendments to the DGCL & Alternative Entity Statutes

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- Building a Compliance Program
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- Corporate Investigations
- Policies
- AML Compliance

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- General Counsel Toolkit
- Getting Started in Legal Operations
- Legal Operations Data & Metrics Toolkit
- Knowledge Management & Record Retention
- Legal Department Management & Optimization
- Legal Project Management
- Legal Technology
- Outside Legal Services
- Practice Groups
- Return-to-Office Toolkit
- Vendor Management Toolkit

Privacy & Data Security

- Vendor Contracts & Cyber Insurance
- Data Breach
- Privacy Policies
- GLBA Privacy

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Kelley Drye: FTC Finalizes Rule on "Fake Reviews" • 8/16/2024

On August 14, 2024, the Federal Trade Commission (FTC) announced a final rule tackling the rise of fake reviews and testimonials by prohibiting their sale and purchase as well as other deceptive practices. The final rule allows the FTC to seek civil penalties of \$51,744 per violation. The final...

Illinois Enacts AI Legislation Addressing Digital Replicas, Employment Discrimination, and Child Pornography • 8/13/2024

The Governor of Illinois has signed into law several AI-related bills addressing AI-generated digital replicas, employment discrimination from AI use, and AI-generated child pornography.

Kelley Drye: DOJ Announces New Corporate Whistleblower Awards Pilot Program • 8/7/2024

On August 1st, the Department of Justice (DOJ) announced a new Corporate Whistleblower Awards Pilot Program. Under the program, whistleblowers can be eligible for an award (or percentage of forfeited assets) if they provide the DOJ's Criminal Division with original and truthful information about...

ABA Outlines Lawyer Responsibilities when Using Generative AI Tools • 8/1/2024

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- Construction
- Corporate and M&A
- Criminal Law
- Insurance
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- Labor & Employment
- Life Sciences
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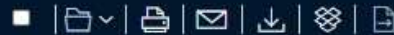
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- Adequate Liability Coverage Fundamentals (Remedies)**
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Jurisdiction: U.S. Federal
- Arbitration Agreements: Pitfalls in Drafting a Private Agreement**
Jurisdiction: U.S. Federal
- Arbitration Clause Drafting** Core Document
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- Artificial Intelligence Key Legal Issues**
Jurisdiction: New York (state)
- Assignment in Commercial Transactions Resource Kit**
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- Battle of the Forms Presentation**
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- Best Efforts, Commercially Reasonable Efforts, and Reasonable Efforts Provisions in Commercial Contracts (CA)**
Jurisdiction: California

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Jurisdiction: *Colorado*
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- 6. **Amendment Agreement (FL)**
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Jurisdiction: *Florida*
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Jurisdiction: *Illinois*
- 9. **Amendment Agreement (MA)**
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