

LEGAL RESEARCH CENTER



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) & Practical Guidance (Lexis)

Government Websites



State of Delaware



Division of Corporations:
<https://corp.delaware.gov/>

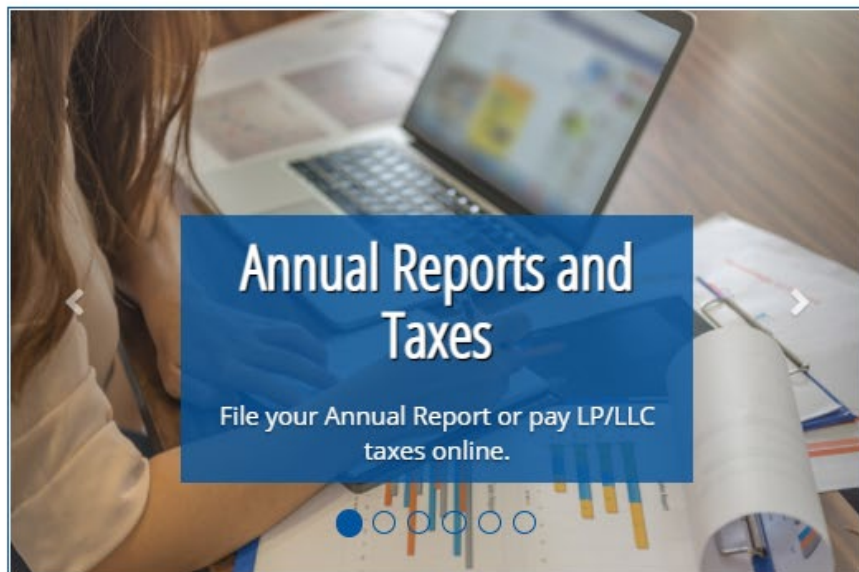


SERVICES ▾

INFORMATION ▾

FORMS & FEES ▾

CONTACT ▾



ISO 9001
Certified



Services

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

➔ [File a UCC](#)

➔ [Document Upload Service](#)



➔ [Check Entity Status](#)

➔ [Search for a Business Entity](#)

➔ [Check Entity Name Availability](#)

➔ [Validate a Certificate](#)

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

Services

➔ File Annual Report/Pay LLC/Partnership Tax

➔ File a UCC

➔ 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

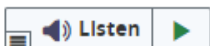
➔ Service of Process

➔ 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 1225092400



- Checking Account

Credit Card



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

Corporate Annual Report Information and Franchise Tax Fees

Corporate Annual Report


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

Annual Report Filing Fees:

Effective September 1, 2019, the fees for filing an Annual Report or an Amended Annual Report are below:

- [Exempt Domestic Corporations](#) – \$25.00.
- Non-Exempt Domestic Corporations – \$50.00.

Franchise Tax Rates:

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

[Methods of Calculating Franchise Tax](#)

Foreign Corporations

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

LLC/Partnership Tax Information

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

The annual taxes for the prior year are due on or before June 1st. Failure to pay the required annual taxes will result in a penalty of \$200.00 plus 1.5% interest per month on tax and penalty. There is no proration on alternative entity taxes. Annual taxes are assessed if the entity is active in the records of the Division of Corporations anytime during January 1st through December 31st of

Questions while filing my Annual Report online – [Frequently Asked Tax Questions](#)

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



SERVICES ▾

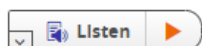
INFORMATION ▾

FORMS & FEES ▾

CONTACT

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 \$1.00.

1. Divide your total gross assets by your number of shares.
Example: \$1,000,000 assets, 485,000 shares = \$2,061.856
2. Multiply the assumed par by the number of shares.
assumed par is 1,000,000 shares = \$1,000,000
3. Multiply the number of authorized shares by the assumed par value.
shares \$5.00 par value = \$1,250,000
4. Add the results of #2 and #3 above.
Example: \$2,061,856 plus \$1,250,000 = \$3,311,856
5. Figure your tax by dividing the assumed par value capital 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](#)

File Home Insert Page Layout Formulas Data Review View Tell me what you want to do...				
E8				
A B C D E F				
AUTHORIZED SHARES METHOD				
1				
2	Number of Shares	Tax		
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	Maximum Tax	\$ 200,000.00		
7	ENTER TOTAL NUMBER OF AUTHORIZED SHARES: <input type="text"/>			
8	TAX:			
9				
10				
11				
12				
13	ASSUMED PAR VALUE CAPITAL METHOD			
14	\$400 PER \$1,000,000 OR PORTION THEREOF OF ASSUMED PAR VALUE CAPITAL			
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	ENTER TOTAL GROSS ASSETS: <input type="text"/>			
18	ENTER TOTAL ISSUED SHARES: <input type="text"/>			
19	YOUR ASSUMED PAR VALUE IS:			
20				
21	ENTER EACH CLASS OF AUTHORIZED SHARES AND THEIR PAR VALUE:			
22		NUMBER OF AUTHORIZED SHARES	PAR VALUE	ASSUMED PAR VALUE CAPITAL
23				ON PAR VALUE STOCK ON NO PAR VALUE STOCK
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	TOTAL ASSUMED PAR VALUE CAPITAL:			
32	TAX BY PAR VALUE:			
33	IF TAX ON ASSUMED PAR METHOD IS GREATER THEN \$200,000.00, THEN ONLY \$200,000 IS DUE.			
34				TOTAL TAX:
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.

[▶ 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](#)

Related Links

[Legislation](#)
[California Codes](#)
[California Regulations](#)
[Private Service Contractors](#)
[Notary Public](#)
[Apostille](#)



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

Service of Process

FAQs

Contact Information

Resources

Business Resources

Tax Information

Starting A Business Checklist

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](#) 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

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 (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):

Corporation (CORP):

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



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

FTB Administration
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?



[Home» Business Programs» Business Entities](#)

Starting a Business Checklist

STARTING A BUSINESS CHECK


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 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](#)" assess how to start a business in California, not as a direct step-by-step guideline. In order to 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



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

Keyword



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](#).



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
 - ❖ 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

Ten Key Steps to Starting a Business

(For Businesses Within the **City of San Diego limits**)

Read the full version: [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 start. 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.

Get Basic Information with help from the [City of San Diego Public Library](#).

1. Select a site and determine zoning by visiting the [Zoning Portal](#) . Site permit requirements with help from the [OpenCounter Online Business Portal](#). If you plan to operate out of your home, obtain information about [requirements for Home Occupation](#). For new construction or questions about the development process, please contact the [Development Services Department](#).
2. Determine a Business Name and register at [County of San Diego, Assessor/Recorder/County Clerk's Office](#) .
3. 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](#) .
4. Determine the Business Activity Type from the list provided by the Office of the City Treasurer's  [Business Tax Certification application](#).
5. Determine the Legal Structure of the business.
6. Obtain any special licenses and permits. (Read more about this in the  [full version of 10 Key Steps](#).)
7. Get tax information from the [California Tax Information Center](#) , and the [Internal Revenue Service](#) .
8. 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](#) .
9. [Apply for a Business Tax Certificate](#) (Business License) from the Office of the City Treasurer, Business Tax Division.

<https://www.sandiego.gov/economic-development/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](#)



Beginning on Tuesday, July 6, 2021 The Office of the City Treasurer's main lobby located at 1200 Third Ave will reopen for all walk-in payments. Lobby hours for walk-in payments will be limited to Tuesdays and Thursdays from 9:00am-1:00pm. Registration of new Business Tax accounts, Cannabis Business Tax deposits, Delinquent Account payments, and renewals and new Police Business Permits will be administered via appointment only.

- Business Tax and Police Business Permit appointments [click here](#).
- Cannabis Business Tax Deposits appointments email cannabistax@sandiego.gov or call 619-615-1580
- Delinquent Account payment appointment call 619-744-3100

Features



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](#)

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

- Cannabis Business Tax Deposits appointments email cannabistax@sandiego.gov or call 619-615-1580
- Delinquent Account payment appointment call 619-744-3100

Features



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

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 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

Compliance Department

[Compliance Department Home](#)[Minimum Wage](#)[Living Wage](#)[Equal Benefits](#)[Prevailing Wage](#)

Minimum Wage

(Updated Dec. 27, 2021)

Effective Jan. 1, 2022, the City's minimum wage will increase to \$15.00 per hour. [Click here to watch a video](#) about the increase.

The City of San Diego's Earned Sick Leave and Minimum Wage Ordinance, [San Diego Municipal Code \(SDMC\) Chapter 3, Article 9, Division 1](#) became effective on July 11, 2016. It is applicable to employees who perform at least two (2) hours of work in one or more calendar weeks of the year within the geographic boundaries of San Diego.

To assist in determining if a work location is within the geographic boundaries of the City of San Diego, employers and/or employees can find the community by [City Council District](#) or can enter the specific address of the work location in the [interactive geographic boundaries map](#).

If a work location is not within the geographic boundaries of the City of San Diego, but within the County of San Diego, the California state minimum wage and earned sick leave laws apply. Information can be found at the [state of California Labor Commissioner's webpage](#).



Receive Email Updates

Email

Contact Us

SDMinWage@sandiego.gov

Phone: 619-615-1565

Fax: 619-533-3320

File a Complaint

If you believe your rights under the ordinance have been violated, [file a complaint](#).

Have a Question?

Contact our office to schedule a meeting with a Minimum Wage Program representative

Feedback

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

[Purchasing and Contracting Dept.](#)
[View Open Solicitations - BuyNet](#)
[Login and Registration - BuyNet](#)

BUILDING

[Building Permits](#)
[Discretionary Permits \(Administrative Permits, Major Use, Site Plans, Variances, etc.\)](#)
[Online Building Permit Process](#)
[Business Licenses](#)
[Zoning Ordinance](#)
[General Plan](#)
[Air Quality Permits](#)
[Planning & Development Services](#)
[Planning & Development Services Contact/Office](#)

FOOD

[Foodhandler Program](#)
[Food Permits, Rules](#)
[Food Plan Check](#)
[Special Event Food Permits](#)

ADDITIONAL PERMITS

[Weighing and Measuring Devices](#)
[Body Art](#)
[Nurseries](#)
[Pest Control](#)
[Point-of-Sale Systems](#)

COUNTYNEWSCENTER



Summer is Time for Road Trips — and Road Work!



Fire Chief Shares COVID-19 Treatment Success Story



Pet of the Week – Mr. Toad

[More Stories](#)

Popular Services

[COVID-19](#)[Emergency Rent & Utility Assistance](#)[Small Business Stimulus Grant Program](#)[Jobs](#)[Medi-Cal](#)[CalFresh \(Food Stamps\)](#)[More Services](#)

Board of Supervisors

[Board Home Page](#)[Find My District](#)[Agendas](#)[eComment](#)[Board Meeting Video](#)



APPLY

- Small Business Stimulus Grant
- Jobs
- Mail Ballot
- CalFresh (Food Stamps)
- Medi-Cal
- Rental Assistance (Section 8)
- Public Housing
- Marriage License
- Dog License
- Fictitious Business Name**
- Passport
- Volunteer

PAY

- Child Support
- Property Tax
- Revenue and Recovery Bill

REPORT

- Child Abuse
- Elder Abuse
- Animal Abuse
- Graffiti
- Pothole or Road Problem
- Airport Noise
- Tobacco Complaints
- Noise
- Food Sanitation Complaints
- Rental Assistance Fraud
- Discrimination by the County
- Public Assistance Fraud
- Stormwater Pollution
- Irrigation Runoff

GET A COPY

- Birth Certificate (Last 24 Months)
- Birth Certificate (Earlier)
- Marriage Certificate
- Death Certificate
- Property Tax Bill
- Parcel Map

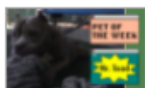
COUNTYNEWSCENTER



Summer is Time for Road Trips — and Road Work!



Fire Chief Shares COVID-19 Treatment Success Story



Pet of the Week – Mr. Toad

[More Stories](#)

Popular Services

- COVID-19
- Emergency Rent & Utility Assistance
- Small Business Stimulus Grant Program
- Jobs
- Medi-Cal
- CalFresh (Food Stamps)

[More Services](#)

Board of Supervisors



- [Board Home Page](#)
- [Find My District](#)
- [Agendas](#)
- [eComment](#)
- [Board Meeting Video](#)

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 OnLaw Pro
- ❖ Bloomberg Law
- ❖ Practical Law (Westlaw) & Practical Guidance (Lexis)

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](#)
[Consulting Agreement](#)
[Employee Confidential Information and Assignment Agreement](#)
[Employee Offer Letter](#)
[Non-Disclosure Agreement \(One-way\)](#)
[Non-Disclosure Agreement \(Mutual\)](#)

UK

RECOMMENDED DOCUMENTS

*Index of Cooley GO Docs
Document Generators*



*Offer Letter and Employment
Agreement Package*



Form of Consulting Agreement



*Form of Employee Confidential
Information and Inventions
Assignment Agreement*



Privacy Policy



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



§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

All Content

?

Select Sources

Go

- Home
- Practice Centers
- Litigation
- Transactional
- Business
- Practitioner Tools
- News & Analysis
- Laws & Regulations
- Secondary Sources

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

Corporate

Corporate Home

Compliance

Governance

Legal Department

Litigation

Alternative Entities

News

Click the ☆ icons to save useful pages here



RESOURCES

Center New

Webinars

Certification Courses

Guides

Law Review Resources

Career Resources

Librarian Resources

Practice Centers & Tools

In Focus Resources

Practical Guidance

State Law Chart Builders

FEATURED

Core Litigation Skills

Brief Analyzer

Contract Drafting

Draft Analyzer Enhanced

Lawyer Development

Lawyer Well-Being

Bloomberg Law News

Subscribe to Newsletters

Alerts Management

New on BLAW

Practice Center

🏠 Set as Home ☆ Favorite

NEW

ESG Practice Page

Comprehensive ESG solutions, including Practical Guidance, analysis, survey results, and more.

GO

Legal Analysis

[Corporate Practice Series Portfolios](#)

[Corporate Reference Library](#) New

SEARCH BY SOURCE TYPE

[Search Law Firm Client Alerts](#)

[Search Corporate Books & Treatises](#)

[Search Bloomberg BNA Portfolios](#)

[Search All Legal Analysis Sources](#)

News & Analysis

[Bloomberg Law 2022](#)

[Bloomberg Law Analysis](#)

[2020 Law Firm Benchmarks Survey](#)

[In-House Counsel News](#)

[Environmental, Social & Governance \(ESG\) News](#)

[Securities Law News](#)

[Antitrust News](#)

[Bloomberg Law Insights](#)

Fast Answers

[All Fast Answers](#)

Chart Builders & State Surveys

🔍 [View all corporate chart builders & state surveys](#)

Practice Tools

[COMPANY DATA](#)

Practical Guidance

TOPICS & TRANSACTIONS

[Corporate Practical Guidance Library](#)

[General Counsel Toolkit](#)

[Confidentiality Agreements Toolkit](#)

[In-House M&A Toolkit](#)

[Entity Formation Toolkit](#)

[Return-to-Office Toolkit](#)

[FIND A DOCUMENT](#)

Practical Law & Practical Guidance



- ❖ Practical Law available through Westlaw; Practical Guidance available through Lexis
- ❖ 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.



All content ▾

Search Practical Law US



☆ 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

[View All](#)

Quick Compare

Quickly discover, review and compare information across multiple jurisdictions.

[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 that help you complete the tasks efficiently and effectively.

[View more](#)

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.

[View more](#)

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.



Commercial Transactions

Search all Commercial Transactions 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

Global Guides and Cross-Border Topics

Recent Commercial Transactions Updates

Eleventh Circuit Vacates *Gil v. Winn-Dixie* Opinion Due to Mootness • 1/19/2022

The Eleventh Circuit vacated its own opinion in *Gil v. Winn-Dixie Stores, Inc.*, a web accessibility case that held that websites were not places of public accommodation under the Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. § 12182(a)). The case was vacated due to mootness after the...

Federal Trade Commission Adjusts Civil Penalty Amount to Account for Inflation • 1/11/2022

The Federal Trade Commission (FTC) implemented adjustments to the civil penalty amounts within its authority to account for inflation, as required by the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 (the Act) (Pub. L. No. 114-74). The Act directs agencies to implement...

Global COVID-19 Resources

Browse our Commercial Transactions content relating to COVID-19, pandemics and business interruption.

[Access Now](#)

State Q&A

State-specific Commercial Transactions resources and comparison tools.

[Access Now](#)

What's Market

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

[Access Now](#)

General Contract Clauses

Access our bank of standard contract provisions.

[Get Started 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.

What task would you like to accomplish today?

Search practice notes, templates, clauses, articles and checklists

All Practice Areas ▾

All Jurisdictions ▾



Practice Areas

Antitrust

Bankruptcy

Business Entities

Capital Markets & Corporate Governance

Civil Litigation

Commercial Transactions

Corporate Counsel

Corporate and M&A

Data Security & Privacy

Employee Benefits & Executive Compensation

Energy & Utilities

Finance

Financial Services Regulation

Insurance

Intellectual Property & Technology

Labor & Employment

Life Sciences

Private Equity & Investment Management

Real Estate

Tax

Trusts & Estates

Tools & Resources

[View All](#)



Market Standards



State Law Comparison Tool



Practice Videos



Private Market Data: Commercial Leasing



Resource Kits



Browse By

Country

Industry



Legal Research



Practical Guidance



Litigation Analytics



Brief Analysis



Legal News Hub

Commercial Transactions



Topics & Tasks

[Trends & Insights](#)[Advertising & Marketing](#)[Commercial Compliance](#)[Commercial Litigation](#)[Commercial Torts](#)[Confidentiality](#)[Consumer](#)[E-Commerce](#)[Franchising](#)[General Commercial and Contract Boilerplate](#)[Joint Ventures](#)[Outsourcing](#)[Supply of Goods and Services](#)[International Considerations](#)[Business & Commercial Resource Kits](#)

Bookmarks



Quickly access the pages and documents that you frequent.

Tools & Resources

[View All](#)[State Law Comparison Tool](#)[State Law Surveys](#)[Practice Videos](#)

Resource Kits

[View All](#)[Supply of Goods Resource Kit](#)[Supply of Service Agreements Resource Kit](#)[Confidentiality and Non-disclosure Agreements Resource Kit](#)[Coronavirus \(COVID-19\) Resource Kit: Force Majeure, Contract Performance, and Dispute Resolution](#)

General Commercial and Contract Boilerplate

General Commercial and Contract
Boilerplate

Practice Notes

[View All](#)[Commercial Contract Assignment](#)[Coronavirus \(COVID-19\) Resource Kit](#)[Coronavirus \(COVID-19\) Resource Kit: Force Majeure, Contract Performance, and Dispute Resolution](#)[Drafting Contractual Dispute Provisions Resource Kit](#)[Federal Government Contracts Resource Kit](#)[General Commercial Contract Clause Resource Kit](#)[Risk Allocation in Commercial Contracts](#)[Confidential Information Protections](#)[Enforceable Contract Signature Requirements](#)[Indemnification Provisions in Commercial Contracts](#)

Templates

[View All](#)[Assignment and Assumption Agreement \(Novation\)](#)[Guaranty \(Commercial Transaction\)](#)[Letter of Intent \(Commercial Transaction\)](#)[Release Agreement](#)[Termination Agreement](#)[Amendment Agreement](#)[Electronic Signature Policy](#)[HIPAA Business Associate Agreement](#)[Irrevocable Standby Letter of Credit and Exhibits](#)[Notice of Assignment](#)

Clauses

[View All](#)[Arbitration Clauses](#)[Assignment and Delegation of Duties Clauses](#)[Confidentiality Clause \(Long Form\)](#)

Checklists

[View All](#)[Avoiding Key Risk Allocation Pitfalls When Drafting Commercial Contracts Checklist](#)[Commercial Contract Drafting and Review Checklist](#)

Questions?



Slides:

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

Contact



- ❖ Julianne Odin
jodin@sandiego.edu
619.260.4600 x2875
- ❖ LRC Reference
lrcrefer@sandiego.edu
619.260.4612
Chat: www.sandiego.edu/law/library/
Zoom appointments by request
 - ❖ Mon – Thurs: 9am-6pm
 - ❖ Fri: 9am-5pm
 - ❖ Sun: 12pm-4pm