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/
Annual Reports and Taxes

File your Annual Report or pay LP/LLC taxes online.

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

https://corp.delaware.gov/
Services

- File Annual Report/Pay LLC/Partnership Tax
- Check Entity Status
- Validate a Certificate
- File a UCC
- Search for a Business Entity
- Document Upload Service
- Check Entity Name Availability

Forms & Fees

- Get Corporate Forms
- Get Fees
- UCC Forms and Fees

Information

- How to Form a New Business Entity
- Order a Good Standing Certificate
- Registered Agents
- Service of Process
- Details on How to Submit an Order
- Frequently Asked Questions
- Trademarks & Service Marks
- Take a Quick Survey!
- Find Out How to Expedite Your Order
- Delaware Laws
- Certificates & Apostilles
- Adoption of Transparency and Sustainability Standards

https://corp.delaware.gov/
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 the current tax year.

Questions while filing my Annual Report online – Frequently Asked Tax Questions: https://corp.delaware.gov/paytaxes/
How to Calculate Franchise Taxes

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

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

Non-Stock for Profit

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

Authorized Shares Method

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

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

For Example

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

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

The example cited below is for a company with 100,000 shares of stock with a par value of $5.00 per share:

1. Divide your total gross assets by your assumed par value.
   - Example: $1,000,000,000 divided by $5.00 = 200,000,000 shares
2. Multiply the assumed par by the number of shares.
   - Example: 100,000 shares x $5.00 = $500,000
3. Multiply the number of authorized shares by $5.00.
   - Example: 100,000 shares x $5.00 = $500,000
4. Add the results of #2 and #3 above.
   - Example: $500,000 + $500,000 = $1,000,000
5. Figure your tax by dividing the assumed par value by $400.00.
   - Example: $1,000,000 divided by $400.00 = $2,500
6. The minimum tax for the Assumed Par Value Capital Method is $2,500.

### Authorized Shares Method

<table>
<thead>
<tr>
<th>Number of Shares</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 6,000</td>
<td>$175.00</td>
</tr>
<tr>
<td>5,001 - 10,000</td>
<td>$250.00</td>
</tr>
<tr>
<td>Each additional 10,000 shares or portion thereof</td>
<td>$85.00</td>
</tr>
<tr>
<td>Maximum Tax</td>
<td>$200,000.00</td>
</tr>
</tbody>
</table>

**ENTER TOTAL NUMBER OF AUTHORIZED SHARES:**

**TAX:**

### Assumed Par Value Capital Method

**$400 PER $1,000,000 OR PORTION THEREOF OF ASSUMED PAR VALUE CAPITAL**

If the total gross assets, issued shares or par equal zero, please contact Franchise Tax at 302-739-3073, option 3.

**ENTER TOTAL GROSS ASSETS:**

**ENTER TOTAL ISSUED SHARES:**

**YOUR ASSUMED PAR VALUE IS:**

**ENTER EACH CLASS OF AUTHORIZED SHARES AND THEIR PAR VALUE:**

<table>
<thead>
<tr>
<th>CLASS</th>
<th>NUMBER OF AUTHORIZED SHARES</th>
<th>PAR VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>CLASS 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CLASS 2</td>
<td></td>
<td></td>
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<tr>
<td>CLASS 3</td>
<td></td>
<td></td>
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<tr>
<td>CLASS 4</td>
<td></td>
<td></td>
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<tr>
<td>CLASS 5</td>
<td></td>
<td></td>
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<tr>
<td>CLASS 6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CLASS 7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL ASSUMED PAR VALUE CAPITAL:**

**TAX BY PAR VALUE:**

**IF TAX ON ASSUMED PAR METHOD IS GREATER THEN $200,000.00, THEN ONLY $200,000 IS DUE.**

**TOTAL TAX:**

---

You may also use our Franchise Tax Calculator online for assistance in calculating your tax.
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

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

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 Company
Notary Public
Apostille
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/
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

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.

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

http://www.sos.ca.gov/business-programs/business-entities/forms/
1. Corporations - California (Domestic)

<table>
<thead>
<tr>
<th>California Corporations</th>
<th>Online Submissions</th>
<th>California Corporations PDF Forms</th>
<th>Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Filing Tips)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1.</strong> Articles of Incorporation - General Stock</td>
<td>ONLINE</td>
<td>Form ARTS-GS</td>
<td>$100.00</td>
</tr>
<tr>
<td><strong>2.</strong> Articles of Incorporation - Close</td>
<td>eForms</td>
<td>Form ARTS-CL</td>
<td>$100.00</td>
</tr>
<tr>
<td><strong>3.</strong> Articles of Incorporation - Professional</td>
<td>eForms</td>
<td>Form ARTS-PC</td>
<td>$100.00</td>
</tr>
<tr>
<td><strong>4.</strong> Articles of Incorporation - Nonprofit Mutual</td>
<td>eForms</td>
<td>Form ARTS-MU</td>
<td>$30.00</td>
</tr>
</tbody>
</table>

Related Links

- Legislation
- California Codes
- California Regulations
- Private Service Companies
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 type of business as well as where the business will be located. Therefore, be sure to check specific rules and regulations within the business’ requirements regarding zoning, licensing, employment, permits and taxes. The “Starting a New Business Checklist” assess how to start a business in California, not as a direct step-by-step guideline. In order to know exactly what a business must provide to state, local, and federal agencies.

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

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

Select a City or County: San Diego - San Diego County
Enter Business Type(s): Computer Systems Design and Related Services

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

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

---

**https://www.sandiego.gov/doing-business**
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
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](mailto:cannabistax@sandiego.gov) or call 619-615-1580
- Delinquent Account payment appointment call 619-744-3100
- Cannabis Business Tax Deposits appointments email cannabis.tax@sandiego.gov or call 619-692-1380
- Delinquent Account payment appointment call 619-744-3100

Features

- Short-Term Residential Occupancy
- Cannabis Business Tax

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

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

https://www.sandiego.gov/compliance/minimum-wage
San Diego County business resources

- Business Licenses & Permits
- Fictitious Business Names
- Tax Information
<table>
<thead>
<tr>
<th>APPLY</th>
<th>PAY</th>
<th>REPORT</th>
<th>GET A COPY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small Business Stimulus Grant</td>
<td>Child Support</td>
<td>Child Abuse</td>
<td>Birth Certificate (Last 24 Months)</td>
</tr>
<tr>
<td>Jobs</td>
<td>Property Tax</td>
<td>Elder Abuse</td>
<td>Birth Certificate (Earlier)</td>
</tr>
<tr>
<td>Mail Ballot</td>
<td>Revenue and Recovery Bill</td>
<td>Animal Abuse</td>
<td>Marriage Certificate</td>
</tr>
<tr>
<td>CalFresh (Food Stamps)</td>
<td></td>
<td>Graffiti</td>
<td>Death Certificate</td>
</tr>
<tr>
<td>Medi-Cal</td>
<td></td>
<td>Pothole or Road Problem</td>
<td>Property Tax Certificate</td>
</tr>
<tr>
<td>Rental Assistance (Section 8)</td>
<td></td>
<td>Airport Noise</td>
<td>Parcel Map</td>
</tr>
<tr>
<td>Public Housing</td>
<td></td>
<td>Noise</td>
<td></td>
</tr>
<tr>
<td>Marriage License</td>
<td></td>
<td>Tobacco Complaints</td>
<td></td>
</tr>
<tr>
<td>Dog License</td>
<td></td>
<td>Food Sanitation Complaints</td>
<td></td>
</tr>
<tr>
<td>Fictitious Business Name</td>
<td>Passport</td>
<td>Rental Assistance Fraud</td>
<td></td>
</tr>
<tr>
<td>Volunteer</td>
<td>Volunteer</td>
<td>Discrimination by the County</td>
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<tr>
<td></td>
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<td>Public Assistance Fraud</td>
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<td>Stormwater Pollution</td>
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<tr>
<td></td>
<td></td>
<td>Irrigation Runoff</td>
<td></td>
</tr>
</tbody>
</table>

**COUNTY NEWS CENTER**

- Summer is Time for Road Trips — and Road Work!
- Fire Chief Shares COVID-19 Treatment Success Story
- Pet of the Week – Mr. Toad

**Popular Services**

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

**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

- Cooley GO – free, open access
- CEB OnLaw Pro
- Bloomberg Law
- Practical Law (Westlaw) & Practical Guidance (Lexis
Focused on serving entrepreneurs

Generate core legal documents, including a full incorporation package, convertible note term sheet, privacy policy, terms of use and more

Find timely, focused articles on current legal trends, with a straight-forward “what you need to know” tone.
INDEX OF COOLEY GO DOCS
DOCUMENT GENERATORS

Start Your Company

US
Incorporation Package (Delaware)
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

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

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

https://research.ceb.com/secondary-sources
3 Selecting a Business Name

§3.1. 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
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
Commercial Transactions

Search all Commercial Transactions above or navigate to specific content below.

Topics | Resource Types | Jurisdictions
---|---|---
Practice Notes | Articles | Jurisdictions
Standard Documents | Legal Updates |
Standard Clauses | State Q&A |
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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...
What task would you like to accomplish today?

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- Finance
- Financial Services Regulation
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- Intellectual Property & Technology
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- Private Equity & Investment Management
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Slides:
https://www.sandiego.edu/law/library/research-trainings/clinics.php
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Zoom appointments by request
  - Mon – Thurs: 9am-6pm
  - Fri: 9am-5pm
  - Sun: 12pm-4pm