

# LEGAL RESEARCH CENTER



## Entrepreneurship Clinic Research Training

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# Legal issues for businesses



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

# Resources



- ❖ Government websites – state, county & city
- ❖ Other local resources
- ❖ Treatises and practice guides
- ❖ Databases with useful business-related resources
  - ❖ Cooley GO
  - ❖ CEB Pro
  - ❖ Bloomberg Law
  - ❖ Practical Law (Westlaw)

# Government Websites



# State of Delaware



Division of Corporations

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



ISO 9001 Certified

## Services

File Annual Report/Pay LLC/Partnership Tax

File a UCC

"New" Document Upload Service

Check Entity Status

Search for a Business Entity

Check Entity Name Availability

Validate a Certificate

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



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## Services

➔ File Annual Report/Pay LLC/Partnership Tax

➔ File a UCC

➔ "New" Document Upload Service

➔ Check Entity Status

➔ Search for a Business Entity

➔ Check Entity Name Availability

➔ Validate a Certificate

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## Forms & Fees

➔ Get Corporate Forms

➔ Get Fees

➔ UCC Forms and Fees

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## Information

➔ How to Form a New Business Entity

➔ Details on How to Submit an Order

➔ Find Out How to Expedite Your Order

➔ Order a Good Standing Certificate

➔ Frequently Asked Questions

➔ Delaware Laws

➔ Registered Agents

➔ Trademarks & Service Marks

➔ Certificates & Apostilles

➔ Service of Process

➔ Take a Quick Survey!

➔ Adoption of Transparency and Sustainability Standards



# Delaware Division of Corporations

## Annual Report and Tax Instructions



[Click Here to Pay Taxes / File Annual Report](#)

### FILE YOUR ANNUAL REPORT AND PAY BUSINESS ENTITY TAX

This application is available daily between 8:00 am and 11:45 pm Eastern Time. Only use the English version of characters when entering data, otherwise it may cause an inaccurate record on your Annual Report.

### Payment Information

If payment is by credit card click submit only once, clicking multiple times may result in duplication of charges to your credit card.

#### Electronic Payment (ACH Debit)

*Required for all transactions over \$5,000.00.*

#### Bank Identification Number 2516000279



- Checking Account

#### Credit Card



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



VISA

- Master Card
- American Express
- Discover

## Corporate Annual Report Information and Franchise Tax Fees

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### Corporate Annual Report

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

### Annual Report Filing Fees:

- Exempt Domestic Corporations – \$25.00.
- Non-Exempt Domestic Corporations – \$50.00.

### Franchise Tax Rates:

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

[Methods of Calculating Franchise Tax](#)

## Foreign Corporations

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

## LLC/Partnership Tax Information

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

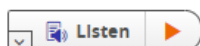
<https://corp.delaware.gov/paytaxes/>

The annual taxes for the prior year are due on or before June 1st. Failure to pay the required annual taxes will result in a penalty of \$200.00 plus 1.5%



## Delaware Division of Corporations

# How to Calculate Franchise Taxes



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

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

### Non-Stock for Profit

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

### Authorized Shares Method

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

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

### For Example

A corporation with 10,005 shares authorized pays \$335.00(\$250.00 plus \$85.00).

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

## Assumed Par Value Capital Method

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

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

1. Divide your total gross assets by your number of authorized shares.  
Example: \$1,000,000 assets, 485,000 shares = \$2,061.856 per share.
2. Multiply the assumed par by the number of shares.  
Example: \$5.00 x 485,000 shares = \$2,425,000.
3. Multiply the number of authorized shares by the assumed par value.  
Example: 485,000 shares x \$5.00 par value = \$2,425,000.
4. Add the results of #2 and #3 above.  
Example: \$2,061,856 plus \$2,425,000 = \$4,486,856.
5. Figure your tax by dividing the assumed par value capital by \$400.00.  
Example: \$4,486,856 ÷ \$400.00 = \$11,217.14.
6. The minimum tax for the Assumed Par Value Capital Method is \$200,000.00.

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

### Large Corporate Filer Information

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

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

# State of California



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



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

[Home](#) ▶

# Business Programs

[Hot Topics](#)

[About Business Programs](#)

[Notices & Alerts](#)

[Forms, Samples, and Fees](#)

[Current Processing Dates](#)

## Hot Topics

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. <a href="#">Corporation Formations File Online</a></li> <li>2. <a href="#">LLC Statements of Information File Online</a></li> <li>3. <a href="#">Corporation Statements of Information File Online</a></li> <li>4. <a href="#">Register or Terminate a Business</a></li> <li>5. <a href="#">Corporate Filing Tips</a></li> <li>6. <a href="#">Limited Liability Company Filing Tips</a></li> <li>7. <a href="#">Forms, Samples and Fees for Business Entities</a></li> </ol> | <ol style="list-style-type: none"> <li>8. <a href="#">Business Search with Free Images</a></li> <li>9. <a href="#">Business Entities Records Order Form (PDF)</a></li> <li>10. <a href="#">Current Processing Dates for Business Filings</a></li> <li>11. <a href="#">Delinquency and Penalty Notices</a></li> <li>12. <a href="#">Suspension/Forfeiture Notices</a></li> <li>13. <a href="#">FTB Administrative Dissolution/Surrender Notice</a></li> </ol> |
|--|--|

## Business Entities



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

[▶ 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 Companies](#)
- [Notary Public](#)

Questions?



<b>Business Entities (BE)</b>
Online Services
File LLC Statement of Information
File Corporation Statement of Information
Business Search
Publicly Traded Disclosure Search
Current Processing Dates
Service Options
<b>Name Reservations</b>
<b>Forms, Samples &amp; Fees</b>
Statements of Information (annual/biennial reports)
Filing Tips
Business Entities Records Request
Service of Process
FAQs
Contact Information
Resources
Business Resources
<b>Tax Information</b>
<b>Starting A Business Checklist</b>

## 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](#)**.



<b>Business Entities (BE)</b>
Online Services
File LLC Statement of Information
File Corporation Statement of Information
Business Search
Publicly Traded Disclosure Search
Current Processing Dates
Service Options
Name Reservations
Forms, Samples & Fees
Statements of Information (annual/biennial reports)
Filing Tips
Business Entities Records Request
Service of Process
FAQs
Contact Information
Resources

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](#).

Your submission will be reviewed for legal compliance and you will receive an email with an approval or a notice to correct your submission.

### 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.



- [Business Entities Records Request](#)
- [Service of Process](#)
- [FAQs](#)
- [Contact Information](#)
- [Resources](#)
  - [Business Resources](#)
  - [Tax Information](#)
  - [Starting A Business Checklist](#)
- [FTB Administrative Terminations](#)
  - [FTB Abatement and Voluntary Administrative Termination](#)
  - [FTB Pending Administrative Termination Notice](#)
- [Customer Alerts](#)
  - [Business Identity Theft](#)
  - [Misleading Business Solicitations](#)

### Related Links

- [Legislation](#)
- [California Codes](#)
- [California Regulations](#)
- [Private Service Companies](#)






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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	+
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	+
12. Business Records	+



Business Resources

Tax Information

Starting A Business Checklist

FTB Administrative 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



## Locate Your Form

### 1. Corporations – California (Domestic)

	California Corporations ( <a href="#">Filing Tips</a> )	Online Submissions  File Online for faster response	California Corporations PDF Forms	Fees
1.	<a href="#">Articles of Incorporation - General Stock</a>		<a href="#">Form ARTS-GS</a>	\$100.00
2.	Articles of Incorporation - Close	<b>eForms</b>	<a href="#">Form ARTS-CL</a>	\$100.00
3.	Articles of Incorporation - Professional	<b>eForms</b>	<a href="#">Form ARTS-PC</a>	\$100.00
4.	Articles of Incorporation - Nonprofit Mutual Benefit	<b>eForms</b>	<a href="#">Form ARTS-MU</a>	\$30.00
5.	Articles of Incorporation - Nonprofit Public Benefit	<b>eForms</b>	<a href="#">Form ARTS-PB-501(c)(3)</a>	\$30.00
6.	Articles of Incorporation - Nonprofit Religious	<b>eForms</b>	<a href="#">Form ARTS-RE</a>	\$30.00
7.	Articles of Incorporation - Common Interest Development	<b>eForms</b>	<a href="#">Form ARTS-CID</a>	\$30.00
8.	<a href="#">Certificate of Amendment - Stock</a>	<b>eForms</b>	--	\$30.00

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

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

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

To conduct a search:

- Select the applicable search type.
- In the "Search Criteria" box, enter the entity name or number you wish to search. Note: If entering the entity number of a corporation, the number must begin with the letter C.
- Select the search filter you wish to use to locate the entity if searching for an entity name.
- Select the Search button.
- For help with searching an entity name or number, refer to [Search Tips](#).

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

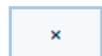
Search Type \*  Corporation Name  LP/LLC Name  Entity Number

Search Criteria \*

Search Filter

**Disclaimer:** This tool allows you to search the Secretary of State's California Business Search database for abstracts of information for domestic stock, domestic nonprofit and qualified foreign corporations, limited liability companies and limited partnerships that have filed with this office. This search tool groups corporations separately from limited liability companies and limited partnerships and returns all entities for the search criteria in the respective groups regardless of the current status.

Although every attempt has been made to ensure that the information contained in the database is accurate, the Secretary of State's office is not responsible for any loss, consequence, or damage resulting directly or indirectly from reliance on the accuracy, reliability, or timeliness of the information that is provided. All such information is provided "as is." For information on ordering copies of the official business entity records for a particular entity, please refer to [Information Requests](#).



Modal title

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## 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 vary depending on the business you are starting and the location where the business will be located. Therefore, be sure to check specific rules and regulations within the requirements regarding zoning, licensing, employment, permits and taxes. The "[Starting a New Business Checklist](#)" provides an overview of the steps you should take to assess how to start a business in California, not as a direct step-by-step guideline. In order to start a business in California, a business must provide to state, local, and federal agencies.

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

## STARTING A NEW BUSINESS IN CALIFORNIA

(LLC, CORP)

## STARTING A NEW BUSINESS CHECKLIST:

1. Prepare and Plan (do market research and create an outline of your business)
2. Secure Financing (if necessary)
3. Choose an Entity Type (e.g. LLC, Corporation, LP, LLP, GP, or Sole Proprietorship) and Business Name
4. Register Your Business with the Secretary of State (LLC, Corporation, LP, LLP or GP)
5. Register a Fictitious Business Name (if necessary)
6. Choose a location and check local zoning regulations
7. Obtain specialty licenses and permits (if necessary)
8. Employer Responsibilities (if necessary: EIN Number, workers' compensation, etc.)
9. Tax Information (FTB, BOE, EDD, IRS)
10. Ongoing Secretary of State Filing Requirements (Statements of Information)

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





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

Permits & Licenses

Forms & Fees

Select a City or County

San Diego - San Diego County

Enter Business Type(s)

[view all](#)

Sidewalk and Street Vending

Sidewalk and Street Vending x

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

Search

### Not sure of your business type?

Not finding your business type listed?

Simply enter the words "General

Business Information" above, and select

a City

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

### About CalGOLD

▶ [Frequently Asked Questions](#)

▶ [Commonly Requested Information](#)

[Contacts](#)

[Contact Us](#)

# Business permits and other requirements in the City of San Diego (San Diego County) for business types:

- Sidewalk and Street Vending

Permits & Licenses

Resources Available to Help You

 [Print List](#)

## Building and Construction Permits - City city

Required for all new and remodeling construction, including change of occupancy.

**applies to:**

Sidewalk and Street Vending

### City of San Diego

Development Services  
1222 First Avenue, 3rd Floor  
San Diego, CA, 92101  
Phone: 619-446-5300  
[website](#)

## Filter Permits & Licenses

Level of Government: [all](#) [none](#)

- City
- County
- Regional
- State
- Federal

[Filter Results](#)

## Business License - Business Tax Certificate city

Required for all entities doing business within city limits. See "County Unincorporated" for businesses located outside of city limits.

**agency note:**

Office hours are Monday thru Friday from 8:00 a.m. to 5:00 p.m.

**applies to:**

Sidewalk and Street Vending

### City of San Diego

City Treasurer  
Business Tax Division  
1200 Third Avenue, First Floor  
PO Box 122289  
San Diego, CA, 92101  
Phone: 619-236-6112  
Fax: 619-236-7134  
[website](#)

## Fire Safety Regulations city

Every business is subject to an annual inspection of the facility for conditions as required in the Uniform Fire Code. In addition, many Fire Departments offer informative Fire Safety Programs (i.e. disaster preparedness, fire prevention, public safety education/awareness).

**applies to:**

Sidewalk and Street Vending

### City of San Diego

Development Services Department  
Fire Safety  
1222 First Ave., MS 301  
San Diego, CA, 92101  
Phone: 619-446-5000  
[website](#)

# City of San Diego



- ❖ Doing Business
- ❖ Economic Development
  - ❖ Start, Expand & Finance Your Business
  - ❖ Tax Incentives
  - ❖ Business Start-up Resources
  - ❖ Industry Associations
- ❖ Office of the City Treasurer



LEISURE  
Explore, Play + Events

RESIDENT RESOURCES  
Pay Now, Parking + Help

DOING BUSINESS  
Fix, Plan + Build

LIBRARY  
Learn, Connect + Discover

PUBLIC SAFETY  
Police, Fire + Lifeguards

CITY HALL  
City Officials + Departments

# Economic Development

Economic Development Home

Why San Diego?

Start, Expand & Finance Your Business

Tax Incentives

Successor Agency

About Us

Other Resources

## Start, Expand & Finance Your Business



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

## Developing Your Business

- [Start, Expand & Finance Your Business Home](#)
- [Small Business Advisory Board](#)
- [Storefront Improvement Program](#)
- [Financing Your Business](#)
- [Seeking to Do Business With the City](#)

Business Incentive Program

San Diego's Startup Ecosystem


Tax Incentives

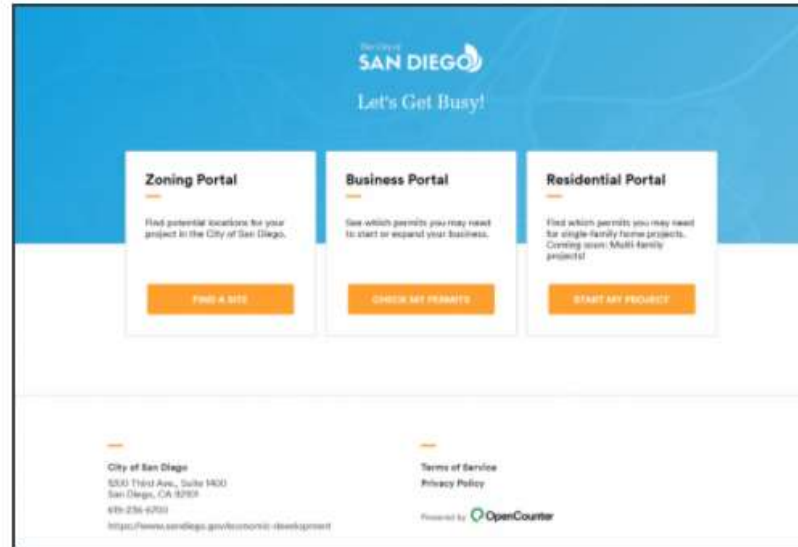
Guaranteed Water for Industry Program

Cleantech Initiative

# OpenCounter™ Online Business Portal and Other Tools

Take the first step to start or grow your business in San Diego.

- Find or search for a location, learn which permits you'll need and predict fees: [Online Business Portal](#), powered by OpenCounter
- Thinking about doing a home improvement project, such as adding a pool or solar panels: [Residential Portal](#)
- Check whether a location is zoned for your type of business (before you sign a lease): [Zoning Portal](#)
- Discover resources to help your business: [Business Resource Matcher](#)
- See a map [San Diego's Startup Ecosystem](#) of incubators, accelerators and coworking spaces.
- Discover local, state and federal opportunities through CBIG, the new [California Business Incentives Gateway](#) 



## 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](#).





LEISURE  
Explore, Play + Events

RESIDENT RESOURCES  
Pay Now, Parking + Help

**DOING BUSINESS**  
Fix, Plan + Build

LIBRARY  
Learn, Connect + Discover

PUBLIC SAFETY  
Police, Fire + Lifeguards

CITY HALL  
City Officials + Departments

# Economic Development

Economic Development Home

Why San Diego?

Start, Expand & Finance Your Business

Tax Incentives

Successor Agency

About Us

Other Resources

## Start, Expand & Finance Your Business



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

## Developing Your Business

- [Start, Expand & Finance Your Business Home](#)
- [Small Business Advisory Board](#)
- [Storefront Improvement Program](#)
- [Financing Your Business](#)
- [Seeking to Do Business With the City](#)

Business Incentive Program

San Diego's Startup Ecosystem

Tax Incentives

Guaranteed Water for Industry Program

Cleantech Initiative

# 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.



<https://www.sandiego.gov/doing-business>

## Get It Done



1 I Need To...

Apply for

2 Apply...

Business License

3 Apply Now

Apply for a business tax certificate

Apply Now

*The City issues these certificates instead of business licenses.*

 [Download the Get It Done App](#)

## Plan



### Start a Business

Find regulations and documents needed to build your company in the City of San Diego



### Bid on a Contract

Become a vendor for the City and bid on current or future projects



### Explore Incentives

Find resources and funding to grow your business

# Business Relief and Support

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

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

### *Quick Reference*

- [City of San Diego Small Business Relief Fund](#)
- [U.S. Federal Government Support](#)
- [State of California Economic Support](#) **NEW Resources** (Updated Jan. 4, 2021)
- [San Diego Region Resources](#)
- [Additional State and National-Level Economic Resources](#)

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

On March 18, 2020, the City of San Diego outlined an economic relief package that reduces fees, provides certainty and offers support to local employers. ([Read the full press release.](#))

“Businesses are following public health orders, and we recognize this has an impact. This relief effort is about restoring some balance to the current situation,” then-Mayor Kevin L. Faulconer said. “San Diego businesses are



# Office of the City Treasurer

**Elizabeth Correia**  
City Treasurer

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

[Customer Service Survey](#)



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

## Features



[Apply for a Business Tax Certificate](#)

[List of Registered Businesses](#)

# Features



Minimum Wage Program



Short-Term Vacation Rentals



Efficiently Managing Public Funds

Apply for a Business Tax Certificate

List of Registered Businesses

Rental Tax Exemptions

Appeal a Parking Citation

Obtain Business Start Up Information

Apply for a Residential Parking Permit

Responsible Banking Ordinance

Transient Occupancy Tax

## Online Payments

- [Business Tax Online](#)
- [Rental Tax Online](#)
- [Parking Citation Online \(Pay Cite\)](#) 
  - [View Pay Cite Frequently Asked Questions](#)
- [TOT/TMD Fees Online](#)
- [Delinquent Account Online](#)
- [Water & Sewer Bill Online \(Customer Care Center\)](#)

**NOTE:** In addition to online payments, [other payment methods](#) are available. Past due accounts that have been referred to the Office of the City Treasurer for collection can only be paid through the [Delinquent Accounts Program](#).

## City Taxes and Fees

- [Business Tax/Rental Unit Business Tax](#)
- [Transient Occupancy Tax \(TOT\)/Tourism Marketing District \(TMD\)](#)

## Other Agency Taxes

These [other agency taxes](#) are NOT administered by the City of San Diego.

- Sales and Use Tax
- Property Taxes
- Income and Payroll Taxes
- Federal Taxes

# San Diego County



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



DEPARTMENTS

I WANT TO...

GOVERNMENT

RESIDENTS

**BUSINESS**

JOBS

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



## COUNTY NEWS CENTER



Registrar Michael Vu Named County Assistant Chief Administrative Officer



County Opens Two COVID-19 Vaccination Clinics in South Bay



Record-High COVID-19 Deaths Reported in San Diego County

[More Stories](#)



## Popular Services

- COVID-19
  - Small Business Stimulus Grant
  - Jobs
  - Medi-Cal
  - CalFresh (Food Stamps)
  - Property Taxes
- [More Services](#)

## Board of Supervisors



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View the Fiscal Years 2020-22 Operational Plan

## Emergency Preparation

Emergency

ReadySanDiego.org

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



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	
<b>Fictitious Business Name</b>		Rental Assistance Fraud	
Passport		Discrimination by the County	
Volunteer		Public Assistance Fraud	
		Stormwater Pollution	
		Irrigation Runoff	

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

## COUNTYNEWSCENTER



Registrar Michael Vu Named County Assistant Chief Administrative Officer



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**Updated: July 17, 2020**

**All Assessor/ Recorder/ County Clerk Office have been closed for in-person counter services.**

In accordance with the County Health Officer order regarding the COVID-19, starting Monday July 6, 2020, we are closed to the public for all over-the-counter services at the Assessor/Recorder/County Clerk's Office. Offices will remain closed until further notice from the County Health Officer. Online, mail, and phone services are available for your assistance.

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- [REQUESTING COPIES OF FILED FBN](#)

### GENERAL INFORMATION

A Fictitious Business Name ("FBN") is a business name that **DOES NOT** include the surname of the individual owner and **EACH** of the partners or the nature of the business is not clearly evident by the name. For example, doing business under a name like:

*"Eisenberg & Yandall Associates" OR "Eisenberg & Yandall Sons"*

would require a Fictitious Business Name to be registered; even though the surname of the owner is stated, the words following the surname suggest other owners that are not specifically named.

**HOWEVER**, doing business under a name like:

*"Teresa Fiske Plumbing"*

would **NOT** require a Fictitious Business Name to be registered, because the owner "Teresa Fiske" is conducting business under her legal name.

In the case of a corporation, a Fictitious Business Name is **ANY** name **OTHER** than the **EXACT** corporate name as stated in the articles of incorporation.

Any person who regularly transacts business for profit **under a fictitious name** in the County of San Diego is required to file a Fictitious Business Name Statement with the County Clerk within 40 days of first transacting business.

# Municipal and County Codes



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

# Treatises & Practice Guides



# Corporations



## California

- ❖ Marsh's California Corporation Law | WL
- ❖ California Practice Guide Corporations | WL
- ❖ California Corporation Laws | Lexis
- ❖ Advising California Nonprofit Corporations | CEB
- ❖ Selecting and Forming Business Entities | CEB
- ❖ Forming & Operating California Limited Liability Companies | CEB

# Corporations



## Delaware

- ❖ The Delaware Corporation: Legal Aspects of Organization and Operation | Bloomberg
- ❖ Balotti and Finkelstein's Delaware Law of Corporations and Business Organizations | WL
- ❖ The Delaware Law of Corporations & Business Organizations | Lexis
- ❖ Delaware Corporations Form Finder | WL

# Databases



# Databases



- ❖ Cooley GO – free, open access
- ❖ CEB Pro – requires individual login; register at <https://calaw.ceb.com/free-student-access.html>
- ❖ Bloomberg Law – requires individual login; register at [bloomberglaw.com](https://bloomberglaw.com)
- ❖ Practical Law Connect – available through Westlaw

# Cooley GO



- ❖ Focused on serving entrepreneurs
- ❖ Generate core legal documents, including a full incorporation package, convertible note term sheet, privacy policy, terms of use and more
- ❖ Find timely, focused articles on current legal trends, with a straight-forward “what you need to know” tone.



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### 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

[Consultancy Agreement](#)

[Offer Letter and Employment Agreement Package](#)

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

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

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## RECOMMENDED DOCUMENTS

***Index of Cooley GO Docs  
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***Offer Letter and Employment  
Agreement Package***

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***Form of Consulting  
Agreement***

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***Form of Employee  
Confidential Information  
and Inventions Assignment  
Agreement***

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***Privacy Policy***

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***Website Terms of Use***

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- ❖ CEB publishes several titles useful for California businesses



## 8 Ways to Make Calling Witnesses More Dramatic

*Julie Brook* January 22, 2021

As a trial attorney, never forget your role as director of the courtroom play. Consider these staging decisions when it comes to calling witnesses. For more on setting up your order for presenting proof and witnesses, turn to CEB's Effective Introduction of Evidence in California, chapter 5....

### Law Alerts

[ALL...](#)

#### California Joins Multistate Coalition Urging SCOTUS to Uphold Voting Rights Act Protections

*Katherine Proctor* January 22, 2021

California, along with 16 other states and the District of Columbia, filed an amicus brief Thursday urging the U.S. Supreme Court to affirm a Ninth Circuit decision striking down a set of Arizona election rules on the basis that they discriminated against voters of color. In January 2020, the Ninth...

#### New Bill Seeks to Boost Sentencing Enhancements for Past Hate Crimes

*Nate Jackson* January 22, 2021

A new bill introduced by the California Assembly could allow prosecutors to seek increased prison sentences for accused felons with prior hate crime convictions. Measure AB 266 was proposed by Assemblymember Jim Cooper (D-Elk Grove), who has repeatedly tried to expand the state's hate crime laws. The...

#### Defendant Must Know H-1B Is a Nonimmigrant Visa To Be Convicted for Firearm Possession, Ninth Circuit Finds

*Katherine Proctor* January 21, 2021

The Ninth Circuit held in a per curiam opinion Tuesday that after a 2019 U.S. ...



## What Goes In a Criminal Complaint?

*Paul Myslin* January 22, 2021

The process of bringing criminal charges begins with a formal written document that must include certain particulars. Prosecutors are required to give adequate and specific notice of the allegations to the defendant at the risk of forfeiting important issues and potentially jeopardizing the ability...



research.ceb.com

## Navigating the Thorny Issue of Overdue Rent Collection During the Pandemic

*Melissa Horst* January 21, 2021



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## Selected Developments



PRINT

### April 2019 Update

The California Supreme Court approved a new set of Rules of Professional Conduct, effective as of November 1, 2018. Explanations of and citations to rules throughout this book have been revised and corrected as appropriate. See §§1.2–1.6, 1.9A, 1.16–1.19, 1.40, 3.14, 9.11, 10.7, 10.9, 10.25, 11.227.

The California Supreme Court held that a law firm's failure to disclose a known, existing conflict violated the Rules of Professional Conduct, even though the client agreed to a blanket waiver, and that therefore an arbitration decision awarding the firm unpaid contractual fees had to be vacated. *Sheppard, Mullin, Richter & Hampton, LLP v J-M Mfg. Co.* (2018) 6 C5th 59. See §1.4.

The California Legislature has extended the authority for architects, engineers, and surveyors to form professional LLPs until January 1, 2026, and the authority for lawyers and accountants to form professional LLPs indefinitely.



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## 6 Pre-Incorporation Logistics

Choosing the Incorporators

Using a Service Company

Preclearing or Expediting the Filing

Choosing the Initial Agent for Service of Process

## Forming and Organizing a Corporation (CA)

by Practical Law Corporate &amp; Securities

Maintained • California

Related Content

*A Practice Note explaining the process, steps, and documents required to form a for-profit corporation in California under the California Corporations Code (Code). It discusses initial considerations, pre-incorporation logistics, drafting and filing formation documents, post-incorporation logistics, and other important considerations.*

### Initial Considerations

When forming a business in California, the first step is deciding what type of entity is best (for example, a corporation, [partnership](#), or [limited liability company](#)). The best entity form depends on structure, liability, tax, and management considerations (see [Choosing an Entity Comparison Chart \(CA\)](#) and [Practice Note, Choice of Entity: Tax Issues](#)).

Corporations are a common form for entities that:

- Have a formal management structure.

# Resources



Slides for this training:

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



# Questions?



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