

Index

ADMINISTRATORS

Limited liability companies, form of
limitation of managerial rights of
administrators, § 15:19.50

AGENTS

LLC, statutory agent
appointment, § 14:13.10
cancellation upon failure to maintain
agent, § 14:12.10
reinstatement, § 14:13.10
update, Form 521, § 14:13
Transfer agent, § 29:5

AMORTIZATION

Limited liability companies, amortiza-
tion of organizational and syndica-
tion costs, § 14:50

ANNUAL STATEMENT

Federal securities laws, compliance
changes in beneficial ownership, SEC
Form 5, § 35:68

ARBITRATION

Limited liability companies, submission
of claim for liability of company,
consent of members, §§ 15:2, 15:4

ARTICLES OF INCORPORATION

Generally, § 18:2
Advancement of expenses and
indemnification, explanation,
§ 18:154.50
Amendment of articles
generally, §§ 22:8, 22:20
adoption, § 22:22
certificate of amendment, § 22:13.50
by directors or incorporators to
articles, § 22:22
form of, § 22:13
directors, certificate of amendment by
directors or incorporators to
articles, § 22:22
incorporators, certificate of amend-
ment by directors or incorpora-
tors to articles, § 22:22

ARTICLES OF INCORPORATION

—Cont'd

Amendment of articles—Cont'd
limited authority of directors to
amend, § 22:20
shareholders, certificate of amend-
ment, form of, § 22:13
when to amend, § 22:8
Cancellation of articles, termination of
corporate existence by, § 16:6
Checklist, optional provisions, § 18:2
Directors, defenses costs, opting out of
mandatory corporate advancement,
§ 18:156.75
Explanation of indemnification and
advancement of expenses,
§ 18:154.50
Form 532A
generally, §§ 17:16, 18:18
Form 532B
generally, § 18:17.50
Form of
indemnification of corporate officers
and directors
amendment, § 18:156.50
elimination by shareholders,
§ 18:156.50
Indemnification and advancement of
expenses, explanation, § 18:154.50
Initial articles, Form 532B, § 18:17.50
Opting out of mandatory corporate
advancement of directors' defenses
costs, § 18:156.75
Optional provisions, checklist, § 18:2
Professional corporations, Form 532C,
§ 33:9
Shares
registration of certain classes of secu-
rities, § 18:12.50

ARTICLES OF PARTNERSHIP

Practice of law, form, partnership agree-
ment, § 7:28

ASBESTOS CLAIMS

Pierce the corporate veil, § 24:37.50

ASSIGNMENT

Business trusts, assignment and application for exclusive rights to name to business trust, form, § 13:9

ASSIGNMENT FOR BENEFIT OF CREDITORS

Limited liability companies, consent of members, §§ 15:2, 15:4

ASSOCIATIONS

Farmer's marketing association, names for business entities, pre-formation considerations, § 4:3

Joint stock association as partnership, taxation, § 6:2

Trade associations, investigation, § 2:2

ASSUMED OR FICTITIOUS NAMES

Preformation considerations
registration of trade name or fictitious name, §§ 4:6.25, 4:6.50
renewal of trade name, fictitious name and name registration, form, § 4:8

ASSUMPTION OF LIABILITY

Shareholders, § 24:37

ATTORNEY-CLIENT RELATIONS

Generally, § 1:2 to 1:25

Arpadi decision, implication of, § 1:18

Attorney-client privilege

initial interview, § 1:4

officers and directors, attorneys as, § 1:20

Business transactions between client and attorney, § 1:21

Client, who is, §§ 1:4, 1:13

Code of Professional Responsibility, §§ 1:2, 1:21, 1:22

Conflict of interest

Arpadi decision, implication of, § 1:18

initial interview, § 1:4

multiple representation, form of consent to, § 1:15

who is client, § 1:13

Consent, multiple representation, form of consent to, § 1:15

Corporations

client, who is, initial interview, § 1:4
communications with corporate employees by attorney with

ATTORNEY-CLIENT RELATIONS

—Cont'd

Corporations—Cont'd

adverse interest, § 1:19.50

forms

interview sheet for new Ohio corporations, § 1:6

personal liability of corporate shareholders, directors and officers, form of letter regarding, § 1:17

litigation, attorney in, corporation cannot act as its own attorney, § 16:15

piercing corporate veil, initial interview, § 1:4

Engagement letter forms, partnership, § 1:11

Fraud by client, responsibility of lawyer to report, § 1:22

“General Counsel,” listing as, § 1:27

Guide to Organizing a Business, initial interview, § 1:4

Initial interview, § 1:4

Interview

forms

new Ohio corporations, interview sheet for, § 1:6

new Ohio general partnership/registered limited liability partnership, interview sheet for, § 1:8

new Ohio limited liability company, interview sheet for, § 1:7

initial interview, § 1:4

Letters

limited liability company, form of letter regarding explanation of, § 1:14

personal liability of corporate shareholders, directors and officers, form of letter regarding, § 1:17

Limited liability company

client, who is, initial interview, § 1:4
form of letter regarding explanation of, § 1:14

Limited partnership, implication of Arpadi decision, § 1:18

Multi-jurisdictional practice, § 1:3

INDEX

ATTORNEY-CLIENT RELATIONS

—Cont'd

- Multiple representation, form of consent to, § 1:15
- Officers and directors
 - attorneys as, § 1:20
 - personal liability of, form of letter regarding, § 1:17
 - who is client, § 1:13
- Partnership
 - Arpadi decision, implication of, § 1:18
 - client, who is, initial interview, § 1:4
 - engagement letter forms, § 1:11
- Personal liability of corporate shareholders, directors and officers
 - client, who is, § 1:13
 - form of letter regarding, § 1:17
- Shareholders, personal liability of, form of letter regarding, § 1:17
- Unauthorized practice of law, forming business as, § 1:25
- Who is client, §§ 1:4, 1:13

ATTORNEYS

- Meetings of directors, right of directors to bring attorneys to meeting, § 27:18
- Partnership, articles of, form, practice of law, § 7:28
- Pre-formation considerations, role of attorney, § 5:2

ATTORNEYS' FEES

- Initial interview, § 1:4

AUDITOR

- Pre-formation agreement, selection of auditor, § 5:27

BANKS AND TRUST COMPANIES

- Names for business entities, pre-formation considerations, § 4:3

BENEFIT CORPORATION

- Corporations, § 16:1.75

BIENNIAL REPORT

- Limited liability partnerships, biennial report of registered partnership having limited liability, form of, § 8:4

BUILT-IN GAINS

- Temporary reduction of holding period, s corporations, § 19:21.50

BUSINESS JUDGMENT DOCTRINE

- Directors and officers, duties and liabilities, § 28:25

BUSINESS TRUSTS

- Generally, §§ 13:5, 13:6, 13:9, 13:19, 13:20, 13:23
- Amendment of report of real estate investment trust, form of, § 13:20.50
- Application for exclusive rights to name of business trust, § 13:9
- Assignment and application for exclusive rights to name to business trust, form, § 13:9
- Business trust and/or trust instrument report, amendment, § 13:5.50
- Electing small business trust, § 13:24
- Financial Asset Securitization Trust (FASIT), § 13:23
- Forms
 - amendment of report of real estate investment trust, § 13:20.50
 - application for exclusive rights of name to business trust, § 13:9
 - surrender of authority over real estate investment trust, § 13:21.50
 - transfer of business trust, § 13:9
 - withdrawal of business trust, § 13:10.50

Name

- assignment and application for exclusive rights of name to business trust, form, § 13:9
- pre-formation considerations, § 4:3

Names

- application for exclusive rights of name to business trust, form, § 13:9
- transfer of business trust, form, § 13:9
- Report of operation of business trust, form
 - generally, § 13:5
 - amendment to report, § 13:6
- Report of real estate investment trust, form of, § 13:20
- Surrender of authority over real estate investment trust, form of, § 13:21.50

BUSINESS TRUSTS—Cont'd

Tax, Financial Asset Securitization Trust (FASIT), § 13:23

Transfer of business trust, form, § 13:9

Withdrawal, § 13:10.50

BYLAWS

Contents of, § 20:9

CAPITAL

Pre-formation considerations, capital contribution of future owners, contents of pre-formation agreement, § 5:27

CAPITAL CONTRIBUTIONS

Future owners, pre-formation agreement, contents of, § 5:27

CASE STUDIES

Planning for new business, investigation, § 2:2

CERTIFICATE FOR CONVERSION

Partnerships,
entities converting into the records of Ohio Secretary of State, Form 800, § 9:34

Partnerships, Form 700, § 7:64

Partnerships, Form 800, § 7:63

CERTIFICATE OF AMENDMENT

Limited liability companies, form of certificate of amendment/restatement/correction, § 14:35

CERTIFICATE OF AMENDMENT/CORRECTION/RESTATED

Limited partnership or partnership having limited liability, statement of correction, form, § 8:7

Limited partnership or partnership having limited liability or disclaimer of general partner status, form of, § 10:6

CERTIFICATE OF CANCELLATION/CANCELLATION CODE OF PROFESSIONAL AMENDMENT/WITHDRAWAL RESPONSIBILITY

Limited partnership or partnership having limited liability, form of, § 8:9

CERTIFICATE OF DISSOLUTION/CANCELLATION

Foreign limited liability company, Form 616, § 14:36

CERTIFICATE OF MERGER

Limited partnership, form, § 10:22

CERTIFICATES AND CERTIFICATION

Limited liability partnership, statement of correction, form, § 8:7

CHANGE OR MODIFICATION

Federal securities laws, compliance changes in beneficial ownership of securities, statement of, SEC Form 4, § 35:67

Limited liability partnerships, change in qualification statement, § 8:6

Names for business entities, form, preformation considerations, change of ownership, § 4:9

CHEAP STOCK

Pre-formation considerations, cheap stock policy statement of Ohio Division of Securities, § 5:24

CHECKLISTS

General partnership agreement, drafting, § 7:26

Meetings of directors, resolutions, § 27:34

Planning for new business, checklist of considerations before buying business, § 2:4

Regulations, drafting, § 20:6

Resolutions, meetings of directors, § 27:34

CHURCHES

Names for business entities, pre-formation considerations, § 4:3

CLASSES OF SECURITIES

Pre-formation agreement, contents of, § 5:27

See **Rules of Professional Conduct** (this index)

COMPENSATION

Golden parachute agreements, shareholder advisory note, § 24:17.10

INDEX

COMPREHENSIVE

ENVIRONMENTAL RESPONSE COMPENSATION AND LIABILITY ACT (CERCLA)

Shareholders, liability of, §§ 16:3, 24:3,
24:37

CONFESSION OF JUDGMENT

Limited liability companies, consent of
members, §§ 15:2, 15:4

CONSTRUCTIVE DIVIDENDS

Taxation, § 21:33

CONVERSION

Incorporation

notice of meeting of partners for
conversion, § 17:66

tax consequences of a partnership
converting to a corporation,
§ 17:65

Limited liability companies

generally, § 14:16.25

conversion of limited liability
company to another entity,
§ 14:16.75

procedure to effect a conversion to a
limited liability company,
§ 14:16.50

Limited partnerships, § 10:21.50

Partnerships

generally, §§ 7:58, 9:32, 9:33

certificate for conversion, Form 700,
§ 7:64

certificate for conversion, Form 800,
§ 7:63

declaration of conversion, § 7:59
form, § 9:31

Form 700, certificate for conversion
for entities converting within or
off the records of Ohio Secretary
of State, § 9:33

CORPORATE REDEMPTION

Generally, §§ 30:1, 30:10, 30:12, 30:14

Agreement to avoid family attribution
rules, form, § 30:12

Own shares, corporation's purchase of,
§ 30:1

Professional corporations, § 33:8

Retirement of shares, § 30:3.50

Statement of taxpayer relying on I.R.C.
§ 302(b)(1), form, § 30:14.50

CORPORATE REDEMPTION

—Cont'd

Taxation

agreement to avoid family attribution
rules, form, § 30:12

first test, complete termination of
shareholder's interest, § 30:10

third test, redemptions not
substantially equivalent to a divi-
dend, § 30:14

CORPORATE TAX PRINCIPLES

Generally, § 25:16 to 25:43

Collection information statement for
businesses, Form 433-B,
§ 25:33.10

Costs of maintaining corporation, pay-
ment of Ohio taxes, § 16:10

Double federal income taxation on
corporate profits, § 16:16

Economic substance doctrine, § 25:56

Filing information, keeping records,
§ 25:31

Income reconciliation for corporations
total assets more than 10 million,
§ 25:3.95

salaries of shareholder-employees to
be reasonable, § 25:16

Ordinary loss deduction under IRC
§ 1244, records to be kept, § 25:43

Personal property tax, costs of maintain-
ing corporation, § 16:10

Records, keeping, § 25:31

Section 179 expense treatment, § 25:55

Statement of corporation submitted with
first tax return, form of, § 25:32

Statement of shareholder submitted with
tax return, form of, § 25:33

CORPORATIONS

Generally, §§ 16:1, 16:3, 16:6, 16:10,
16:11, 16:15

Benefit corporation, § 16:1.75

Cancellation of articles, termination of
corporate existence by, § 16:6

Comprehensive Environmental
Response Compensation and
Liability Act (CERCLA), liability
of shareholders, § 16:3

Costs

formalities of organization, costs
including, § 16:11

CORPORATIONS—Cont'd

- Costs—Cont'd
 - maintaining corporation, costs of, § 16:10
- Dividends, declaration of, formalities of organization, § 16:11
- Judicial dissolution, termination of corporate existence by, § 16:6
- Limited liability of shareholders, § 16:3
- Merger or consolidation, termination of corporate existence by, § 16:6
- Perpetual life of, § 16:6
- Profits, double federal income taxation on, § 16:16
- Quo warranto action, termination of corporate existence by, § 16:6
- State citizenship of corporations, test for determining, § 16:1.50
- Taxation
 - declaration for corporations e-file, Form 8453-C, § 25:3.75
 - estimated tax, Form 1120-W, § 25:3.85
 - estimated tax for corporations, §§ Form 1120-W, 25:3.85
 - income reconciliation for corporations total assets more than 10 million, § 25:3.95
 - income tax return, Form 1120, § 25:3.50
- Tax consequences of a partnership converting to a corporation, § 17:65
- Termination of corporate existence, § 16:6
- Unemployment compensation, costs of maintaining corporation, § 16:10
- Voluntary dissolution, termination of corporate existence by, § 16:6
- Workers' compensation, costs of maintaining corporation, § 16:10

COSTS

- Corporations
 - formalities of organization, costs including, § 16:11
 - maintaining corporation, costs of, § 16:10
- Limited liability companies, amortization of organizational and syndication costs, § 14:50

CREDITORS

- Directors and officers, duty to creditors, § 28:45
- Limited liability companies, rights of creditors of members, § 15:20
- Rights of creditors of partners, § 11:16

CRIMINAL LIABILITY

- Securities laws, compliance with Ohio securities laws, criminal liability provisions of Ohio Blue Sky Law, § 34:77

CUMULATIVE FILING REPORT FOR DESTINATION AND ORIGIN SALES

- Planning for new business, form, § 2:33.75

DAMAGE TO CORPORATION

- Shareholder cannot sue for, § 24:42

DEATH

- Limited liability companies, death of member, survival of membership rights, § 15:19
- Partnerships, legal representative of decedent partner, § 7:40.50

DE FACTO CORPORATIONS

- Nonprofit, reinstatement application, § 32:1.70
- Statement of continued existence, Form 522, § 32:1.30

DEFINITIONS

- Partnership, § 9:1
- Security, §§ 34:8, 35:2
- Surplus, § 21:2

DEMAND OR REQUEST

- Dissenting shareholders form of demand, § 24:24

DENTISTS

- Trade names, pre-formation considerations, § 4:3

DEPARTMENT OF JOB AND FAMILY SERVICES

- Dissolution of corporations, disposition of business, form, § 31:22

DERIVATIVE ACTIONS

- Promoters, compensation of, § 5:22

INDEX

DIRECTORS AND OFFICERS

- Checklists, meetings of directors, resolutions, § 27:34
- Duties and liabilities
 - generally, §§ 28:2, 28:12, 28:21, 28:25, 28:35, 28:45, 28:49, 28:53
 - business judgment doctrine, § 28:25
 - corporate opportunity doctrine, § 28:26
 - operation, § 28:27
 - creditors of corporation, duty of officers and directors to, § 28:45
 - duty and care of director, business judgment doctrine, § 28:25
 - loans to officers and directors, public companies, § 28:49
- officers
 - generally, § 28:12
 - creditors of corporation, duty of officers and directors to, § 28:45
 - signing contract on behalf of corporation, § 28:35
 - public companies, loans to officers and directors, § 28:49
 - qualification of directors, § 28:2
 - taxation, sales and use taxes, officer liability for, § 28:53
- Election of officers, formalities of organization, § 16:11
- Incorporation
 - action of board of directors, § 17:44
 - issue of shares, form of resolution to authorize, § 17:23
- Indemnification of, Securities and Exchange Commission policy, § 28:58.50
- Issue of shares, form of resolution to authorize, § 17:23
- Nomination of, §§ 24:16.50, 27:1.50
- Personal liability
 - contract on behalf of corporation, officer signing, § 28:35
 - shareholders' personal liability if there are no directors, § 28:21
- Public companies, loans to officers and directors, § 28:49
- Shareholder nomination of, § 24:16.50

DISCRETION OF DIRECTORS

- Dividends, declaration of, § 21:6

DISSENTERS' RIGHTS

- Limited liability companies, rights of members, § 15:29

DISSENTING SHAREHOLDERS

- Generally, § 24:18

DISSOLUTION OF CORPORATIONS

- Generally, §§ 31:9 to 31:40, 31:40
- Certificate of consolidation, Form 550, § 31:1.70
- Certificate of dissolution for for-profit domestic corporation, Form 561, § 31:9
- Certificate of merger, Form 551, § 31:1.30
- Complete liquidation, distributions, tax consequences to shareholders of, § 31:29
- Effect of dissolution generally, trust fund concept, § 31:6
- Form 561
 - certificate of dissolution, § 31:9
- Judicial dissolution, termination of corporate existence by, §§ 16:6, 31:5.50
- Nonprofit, certificate of dissolution, Form 560, § 31:9.50
- Ohio Department of Job and Family Services disposition of business, form, § 31:22
- Privileges of corporation after dissolution, § 31:13
- Receiver in dissolution proceedings, § 31:17
- Statement to be included in shareholder's tax return, form, § 31:29.50
- Taxation
 - distributions in complete liquidations, tax consequences to shareholders of, § 31:29
 - information to be filed with IRS, § 31:37
 - iRS Form 966, corporate dissolution or liquidation, § 31:36
 - liquidation
 - distributions in complete liquidations, tax consequences to shareholders of, § 31:29
 - iRS Form 966, corporate dissolution or liquidation, § 31:36

DISSOLUTION OF CORPORATIONS

—Cont'd

Taxation—Cont'd

request for prompt assessment of
taxes on corporation, form,
§ 31:40

Termination of corporate existence,
constructive dissolution, § 31:1

Unemployment compensation, clearance
for, § 31:21

DISSOLUTION OF PARTNERSHIPS

Liability of partner to other partners
after dissolution, § 9:14

Statement of dissolution, § 9:24

DISSOLUTION OR LIQUIDATION

Certificate of consolidation, Form 550,
§ 31:1.70

Certificate of merger, Form 549,
§ 31:1.50

Certificate of merger, Form 551,
§ 31:1.30

Creditors, notification to, § 31:12.50

Limited liability companies (LLC),
§ 15:31

Nonprofit, certificate of dissolution,
Form 560, § 31:9.50

Notice

creditors, notification to, § 31:12.50
dissolution or surrender, Form D5,
§ 31:28.25

Prompt assessment, Form 4810, § 31:41

Prompt assessment of taxes on corpora-
tion, Form 4810, § 31:41

Resolution, generally, § 31:7.50

Taxation, prompt assessment of taxes on
corporation, Form 4810, § 31:41

Termination of corporate existence,
constructive dissolution, § 31:1

Website, establishment of, § 31:28.50

DISTRIBUTION OF INCOME

Partners' action, § 7:66

DISTRIBUTIONS

Complete liquidations, tax consequences
to shareholders of, § 31:29

Limited liability partnerships, limita-
tions on distributions, § 8:13

DIVERSIFICATION

Incorporation, tax free incorporation,
transfer of property, § 25:22

DIVIDENDS

Generally, §§ 21:2 to 21:9, 21:15, 21:30
to 21:33, 21:38

Accounting practice, surplus, dividends
as payable only from, § 21:2

Corporations, declaration of dividends,
formalities of organization, § 16:11

Directors

discretion of directors as to declara-
tion of, § 21:6

wrongful dividend distributions,
extent of director's liability for,
§ 21:9

Discretion of directors as to declaration
of, § 21:6

Foreign earnings, temporary incentive to
invest in United States, § 21:38

Incentive to invest foreign earnings in
the United States, § 21:38

Medicare contribution, § 21:38

Reinvestment plans, § 21:15

Surplus, dividends as payable only from,
§ 21:2

Taxation

constructive dividends, § 21:33

deduction available to corporate
recipients of dividends, § 21:30

when is dividend taxable to recipient,
§ 21:31

Taxes due on dividends for higher
income taxpayers, § 21:26.50

Temporary incentive to invest foreign
earnings in the United States,
§ 21:38

Wrongful payment of

generally, § 21:8

extent of director's liability for
wrongful dividend distributions,
§ 21:9

DUST CLAIMS

Pierce the corporate veil, § 24:37.50

EARNINGS AND PROFITS

Dividends, temporary incentive to invest
foreign earnings in United States,
§ 21:38

ECONOMIC SUBSTANCE DOCTRINE

Corporate taxation, § 25:56

INDEX

ELECTION OF DIRECTORS

Formalities of organization, § 16:11

ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFTPS)

Planning for new business, § 2:14

EMPLOYMENT

Federal tax issues, worker status, § 2:58

Minimum wage in Ohio, § 2:60

Tax issues for employer, planning for
new business, § 2:57

Worker status, §§ 2:58, 2:59

ETHNIC SLURS

Names for business entities, pre-formation
considerations, § 4:3

EXECUTORS

Limited liability companies, form of
limitation of managerial rights of
executors, § 15:19.50

EXPENSES

Incorporation, § 17:52

FAMILY

Job and Family Services Department,
dissolution of corporations, disposition
of business, form, § 31:22

Partnerships, allocation in family
partnerships, taxation, § 6:9

FARMER'S MARKETING ASSOCIATION

Names for business entities, pre-formation
considerations, § 4:3

FASIT

Business trusts, Financial Asset
Securitization Trust (FASIT),
§ 13:23

FICTITIOUS NAMES

Pre-formation considerations, § 4:12

FILING

Corporate tax principles, filing information,
keeping records, § 25:31

Fees for, incorporation, Form 532A,
§ 17:16

Ohio Secretary of State
cover letter, filing form, § 2:18
filing forms, § 2:17

FILING FEES

Incorporation, Form 532A, § 17:16
Ohio Secretary of State fee schedule,
§ 2:17

FINANCIAL ASSET SECURITIZATION TRUST (FASIT)

Business trusts, § 13:23

FOREIGN BUSINESS ENTITY

Partnership, taxation, § 6:2

FOREIGN LIMITED LIABILITY COMPANY

Certificate of dissolution/cancellation of,
Form 616, § 14:36

FOREIGN WORDS

Names for business entities, pre-formation
considerations, § 4:3

FORMS

Selecting business forms
profit or loss from business, § 3:2.50

FRANCHISE TAX

Planning for new business, Ohio
corporations, § 2:47

FRAUD

Attorney-client relations, responsibility
of lawyer to report fraud by client,
§ 1:22

GATEWAY

Ohio business planning, § 2:51

GOOD FAITH AND FAIR DEALING

Partnerships, §§ 7:24, 9:11
Transfer of shares, § 29:8.50

GOOD WILL

Limited liability companies, consent of
members to disposal of good will
of business, §§ 15:2, 15:4

GOVERNMENT AGENCY

Names for business entities, implication,
pre-formation considerations, § 4:3

GUARANTEE OF SIGNATURE

Transfers of shares, § 29:14

GUARDIANS

Limited liability companies, form of
limitation of managerial rights of

GUARDIANS—Cont'd

guardian, § 15:19.50

GUIDE TO ORGANIZING A BUSINESS

Attorney-client relations, initial interview, § 1:4

IMMUNITY

Limited liability partnerships, immunity from personal liability, § 8:1

IMPOSSIBILITY OF CARRYING ON BUSINESS

Limited liability companies, consent of members, §§ 15:2, 15:4

INCORPORATION

Generally, §§ 17:1 to 17:66, 17:5, 17:46

Adoption of regulations, § 17:34

Bulk agent name and address change, form, § 17:14.50

Bulk agent name and address change, standardization, § 17:14.75

Change of ownership name, form, § 17:11.50

Checklist, § 17:1

Conversion

notice of meeting of partners for conversion, § 17:66

tax consequences of a partnership converting to a corporation, § 17:65

Corporate tax principles

exceptions to IRC § 351, § 25:27

filing information, keeping records, § 25:31

introduction to tax consequences, § 25:17

partnership converting to a corporation, tax consequences, § 17:65

statement of corporation submitted with first tax return, form of, § 25:32

statement of shareholder submitted with tax return, form of, § 25:33

tax free incorporation

diversification, transfer of property, § 25:22

exceptions to IRC § 351, § 25:27

persons defined, transfer of property, § 25:20

INCORPORATION—Cont'd

Corporate tax principles—Cont'd

tax free incorporation—Cont'd

qualified property, property requirements, § 25:18

stock in corporation, § 25:24

Deductions

organizational expenditures, § 17:63

start-up expenditures, § 17:64

Expenses of, § 17:52

Filing fees, Form 532A, § 17:16

Issue of shares, form of resolution to authorize, § 17:23

Mechanics of, § 17:1 et seq.

Minutes, initial meeting of directors, form, § 17:46

Name

change of ownership name, form, § 17:11.50

renewal of trade name or fictitious name registration, form, § 17:11.25

request for name reservation or name availability, form of, § 17:4

requirements for corporate name, § 17:3

reservation of

name registration, form, § 17:9.50

request for name reservation or name availability, form of, § 17:4

update, name registration, form, § 17:5

update, name registration, form, § 17:5

Organizational expenditure deduction, § 17:63

Ownership name, change of, form, § 17:11.50

Renewal of trade name or fictitious name registration, form, § 17:11.25

Resolutions

issue of shares, form of resolution to authorize, § 17:23

value of assets received, form of resolution setting, § 17:24

Start-up expenditure deduction, § 17:64

Statutory agent update, form, § 17:14.25

Tax consequences of a partnership converting to a corporation, § 17:65

INDEX

INCORPORATION—Cont'd

- Trade names
fictitious name registration, renewal
form, § 17:11.25
registration, §§ 17:11, 17:11.25

INDEMNIFICATION

- Partnership agreement, § 7:22

INDEPENDENT CONTRACTORS

- Tax issues for employer, planning for
new business, § 2:57
Worker status, §§ 2:58, 2:59

INDUSTRY ANALYSIS

- Planning for new business, checklist of
considerations before, buying busi-
ness, § 2:4

INFORMATION

- Dissolution of corporations, information
to be filed with IRS, § 31:37

INITIAL INTERVIEW

- Attorney-client relations, § 1:4

INITIALS

- Names for business entities, pre-forma-
tion considerations, § 4:3

INITIAL STATEMENT

- Securities laws, compliance with federal
securities laws, initial statement of
beneficial ownership of securities
and instructions, SEC Form 3,
§ 35:66

INSTALLMENT PAYMENTS

- Shareholder agreements, stock retire-
ment plans, § 26:7

INTEGRITY

- Partnerships, duty of good faith and
integrity, § 9:5

INTERNET

- Domain names, business entities, pre-
formation considerations, § 4:3
Shareholder meetings, SEC require-
ments for notice of proxy material
available on internet, § 23:61
form, § 23:62

INVESTMENTS

- Partnerships, “small,” Subchapter K,
election for partnership to be
excluded from, taxation, § 6:3

ISSUE OF SHARES

- Incorporation, form of resolution to
authorize issue of shares, § 17:23

JOB AND FAMILY SERVICES DEPARTMENT

- Dissolution of corporations, disposition
of business, form, § 31:22

JOINING TWO WORDS OR NAMES TOGETHER

- Pre-formation considerations, § 4:3

JOINT STOCK ASSOCIATION

- Partnership, joint stock association as,
taxation, § 6:2

JOINT STOCK COMPANY

- Partnership, joint stock company as,
taxation, § 6:2

JUDGMENT CREDITORS

- Partnerships, § 9:36

JUDICIAL DISSOLUTION

- Corporations, § 31:5.50
Termination of corporate existence by,
§ 16:6

LEASE

- Partners' action, form, § 7:67

LEGAL PROFESSIONAL ASSOCIATIONS

- Personal liability in, § 33:20
Special rules for, § 33:21

LIABILITY

- Securities laws, compliance with Ohio
securities laws, civil liability provi-
sions of Ohio Blue Sky Law,
§ 34:78

LIMITED LIABILITY

- Corporations, shareholders of, § 16:3

LIMITED LIABILITY COMPANIES

- Generally, § 14:2 to 14:50
Administrator, form of limitation of
managerial rights of, § 15:19.50
Agent of company, member as, § 15:2
Amortization of organizational and
syndication costs, § 14:50
Arbitration or reference, submission of
claim for liability of company to,
consent of members, §§ 15:2, 15:4

LIMITED LIABILITY COMPANIES

—Cont'd

- Assignment for benefit of creditors, consent of members, §§ 15:2, 15:4
- Certificate for conversion
 - converting into records of Ohio Secretary of State-Form 800, § 14:16.90
 - converting within or off the records of Ohio Secretary of State-Form 700, § 14:16.85
- Certificate of amendment/restatement/correction, Form 611, § 14:35
- Certificate of dissolution/cancellation of foreign limited liability company, Form 616, § 14:36
- Checklist
 - formation of limited liability companies, § 14:2
 - operating agreement, § 14:18
- Collection information statement for businesses-Form 433-B, § 14:41.10
- Confession of judgment, consent of members, §§ 15:2, 15:4
- Consent
 - arbitration or reference, submission of claim for liability of company to, consent of members, §§ 15:2, 15:4
 - rights and duties of members and managers, consent of members, §§ 15:2, 15:4
- Contributions, § 14:15
- Conversion
 - generally, § 14:16.25
 - conversion of limited liability company to another entity, § 14:16.75
 - procedure to effect a conversion to a limited liability company, § 14:16.50
- Death of member, survival of membership rights, § 15:19
- Dissenters' rights of members, § 15:29
- Duration of, § 14:4.50
- Entity classification, form of election, § 14:38
- Executor, form of limitation of managerial rights of, § 15:19.50
- Foreign limited liability company
 - cancellation of registration, Form 618, § 14:52.10

LIMITED LIABILITY COMPANIES

—Cont'd

- Foreign limited liability company
 - Cont'd
 - form of certificate of dissolution/cancellation of, § 14:36
 - registration, Form 617, § 14:52.10
- Formation, checklist, § 14:2
- Guardian, form of limitation of managerial rights of, § 15:19.50
- Limitation of managerial rights of executor, administrator or guardian, form of, § 15:19.50
- Limited liability of members and managers, § 14:8.50
- Member managed, form of operating agreement, § 14:25
- Merger, § 14:16.10
- Name, request for name reservation or name availability, form of, § 14:6
- Name registration, form, § 14:12.50
- Operating agreement
 - alternate, form, § 14:25.10
 - checklist, § 14:18
 - complex member managed, § 14:25.20
- Ordinary prudent person standard of manager, § 15:11
- Procedure to effect a conversion to a limited liability company, § 14:16.50
- Professionals, limited liability companies for, § 14:9
- Rights and duties of members and managers
 - generally, §§ 15:2, 15:4, 15:11, 15:19, 15:20
 - administrator, limitation of managerial rights of, form, § 15:19.50
 - arbitration or reference, submission of claim for liability of company to, consent of members, §§ 15:2, 15:4
 - assignment for benefit of creditors, consent of members, §§ 15:2, 15:4
 - confession of judgment, consent of members, §§ 15:2, 15:4
 - creditors of members, rights of, § 15:20
 - death of member, survival of membership rights, § 15:19

INDEX

LIMITED LIABILITY COMPANIES

—Cont'd

Rights and duties of members and managers—Cont'd
direct actions by members, § 15:7.50
dissenters' rights of members, § 15:29
executor, limitation of managerial rights of, form, § 15:19.50
good faith, duty of manager, § 15:11
good will of business, disposal of, consent of members, §§ 15:2, 15:4
guardian, limitation of managerial rights of, form, § 15:19.50
impossibility of carrying on business, consent of members, §§ 15:2, 15:4
limitation of managerial rights of executor, administrator or guardian, form, § 15:19.50
manager, powers and duties of, § 15:4
ordinary prudent person standard of manager, § 15:11
powers and duties of members, § 15:2
prudent person standard of manager, § 15:11
standard of care required of managers, § 15:11
suppliers to LLC members, duty of, § 15:30
survival of membership rights, § 15:19
Securities laws, compliance with, description, registration by, Form 6(A)(3), sale of securities representing interest in limited liability company, § 34:60
Security under Uniform Commercial Code, § 14:43.50
Self-employment taxes, § 14:42
Series LLC, § 14:14.50
Single member limited liability, federal employment taxes, § 14:38.50
Statement of authority, domestic, § 14:14.10
amendment or cancellation, § 14:14.20
statement of denial, § 14:14.30
Statement of denial, § 14:14.30
Statutory agent
appointment, § 14:13.10

LIMITED LIABILITY COMPANIES

—Cont'd

Statutory agent—Cont'd
cancellation upon failure to maintain agent, § 14:12.10
reinstatement, § 14:13.10
Suppliers to LLC members, duty of, § 15:30
Syndication costs, amortization of, § 14:50
Taxes
entity tax, Ohio, § 14:40
form of entity classification election, § 14:38
self-employment taxes, § 14:42
single member limited liability company, § 14:38.50
Termination of membership, survival of membership rights, § 15:19

LIMITED LIABILITY COMPANIES (LLC)

Amortization, depreciation and, form, § 14:51
Articles of organization, domestic LLC, § 14:8
Certificate of correction, domestic or foreign LLC, § 14:8.10
Depreciation and amortization, form, § 14:51
Dissolution, § 15:31
Duties of members, clarification by amendments, § 15:2.50
Instructions for IRS Form, § 14:52
Names
cancellation, § 14:6
reservation, § 14:6
transfer, § 14:6
Organization, articles of, domestic LLC, § 14:8
Rights and duties of members and managers, clarification by amendment, § 15:2.50
Single member, taxes. See Taxes, below
Taxes
small partnership exception, § 14:37.50
tax matters partner, generally, § 14:40.50

LIMITED LIABILITY PARTNERSHIPS

Generally, §§ 8:1, 8:4, 8:5, 8:9, 8:10, 8:13

LIMITED LIABILITY

PARTNERSHIPS—Cont'd

- Application for registration or certificate of limited partnership change in qualification statement, § 8:6
- foreign limited liability partnership must file, § 8:1
- Application for reinstatement of registered partnership having limited liability, form of, § 8:5
- Authority, statement of partnership, § 8:2
- Biennial report of registered partnership having limited liability, Form 520, § 8:4
- Cancellation of registration of, certificate of cancellation/cancellation amendment/withdrawal of limited partnership or partnership having limited liability, form of, § 8:9
- Certificate of cancellation/cancellation amendment/withdrawal of limited partnership or partnership having limited liability, form of, § 8:9
- Change in qualification statement, § 8:6
- Comparison of LLPs and limited partnerships, § 8:10
- Distributions, limitations on, § 8:13
- Domestic qualification statement Form 536, § 8:1.75
- Foreign limited liability partnership, application for registration by, § 8:1
- Immunity from personal liability, § 8:1
- January 1, 2009, limited liability partnerships on, § 8:1.50
- Limitations on distributions, § 8:13
- Limited partnerships compared, § 8:10
- Name of, § 8:1
- Personal liability, immunity from, § 8:1
- Registered limited liability partnerships generally, § 8:1
 - application for reinstatement of registered partnership having limited liability, form of, § 8:5
 - foreign limited liability partnership, application for registration by, § 8:1
 - reinstatement of registered partnership having limited liability, form of application for, § 8:5

LIMITED LIABILITY

PARTNERSHIPS—Cont'd

- Reinstatement of registered partnership having limited liability, form of application for, § 8:5
- Report of, biennial report of registered partnership having limited liability, Form 520, § 8:4
- Statement of correction, form, § 8:7
- Statement of partnership authority, § 8:2
- Trade names, § 8:1

LIMITED PARTNERSHIP

- Advantages and disadvantages of, § 10:2
- Attorney-client relations, implication of Arpad decision, § 1:18
- Cancellation of certificate of limited partnership, certificate of cancellation/cancellation amendment/withdrawal of limited partnership or partnership having limited liability, § 10:25
- Certificate of amendment/correction/restated of limited partnership or partnership having limited liability or disclaimer of general partner status, form of, § 10:6
- Certificate of domestic limited partnership, Form 531A, § 10:4
- Certificate of merger, form of, § 10:22
- Conversion, § 10:21.50
- Disclaimer of general partner status, form of, § 10:6
- Federal employment taxes
 - liability of general partners for, § 11:14
 - self-employment tax on limited partners, § 11:13
- Formation of
 - generally, §§ 10:2, 10:4, 10:6, 10:9, 10:19, 10:22, 10:25
 - advantages and disadvantages of limited partnerships, § 10:2
 - certificate of amendment/correction/restated of limited partnership or partnership having limited liability or disclaimer of general partner status, form of, § 10:6
 - certificate of domestic limited partnership, Form 531A, § 10:4
 - disclaimer of general partner status, form of, § 10:6

INDEX

LIMITED PARTNERSHIP—Cont'd

- Formation of—Cont'd
 - foreign limited partnership, certificate, § 10:20.50
 - statement of correction, form, § 8:7
 - tax consequences, § 10:2
- General partner
 - liabilities of, § 11:2.50
 - rights and powers, § 11:2
- Mergers and consolidations, certificate of merger, form of, § 10:22
- Responsibilities and duties of partners
 - generally, §§ 11:3, 11:7, 11:13, 11:14
 - general partners, federal employment taxes, liability of general partners for, § 11:14
 - rights and liabilities of limited partner, § 11:7
 - self-employment tax on limited partners, § 11:13
 - standard of care required of general partner, § 11:3
 - third parties providing goods and services, § 11:15
- Securities laws, compliance with, description, registration by, Form 6(A)(3), sale of securities representing interest in limited partnership, § 34:60
- Self-employment tax on limited partners, § 11:13
- Standard of care required of general partner, § 11:3
- Statutory agent
 - generally, § 10:9
 - update, form of, § 10:19
- Taxation
 - generally, § 10:2
 - self-employment tax on limited partners, § 11:13
- Third parties providing goods or services, § 11:15

LIMITED PARTNERSHIPS

- Formation, statement of correction, form, § 8:7
- Statement of correction, form, § 8:7

LISTS OF SHAREHOLDERS

- Formalities of organization, § 16:11

MEDICARE

- Dividends, contributions from, § 21:38

MEETINGS

- Notice of meeting of partners for conversion, incorporation, § 17:66

MEETINGS OF DIRECTORS

- Generally, §§ 27:1 to 27:90, 27:28
- Attorneys, right of directors to bring to meeting, § 27:18
- Board of directors, § 27:1
- Checklist, resolutions, § 27:34
- Committees of board of directors
 - generally, § 27:22
 - qualified legal compliance committee, § 27:28
- Compensation committee, form of resolution for establishment of, § 27:90
- Election of directors
 - quo warranto, § 27:8
 - term of office of director, § 27:4
- IRC § 409(A) stock option requirements, form of compliance with, § 27:63.50
- Minutes, initial meeting of directors, form of, § 17:46
- Notice of, § 27:10
- Qualified legal compliance committee, § 27:28
- Quo warranto, § 27:8
- Ratification of officers' acts, form of resolution, § 27:39
- Resolutions
 - checklist, § 27:34
 - compensation committee, establishment of, form, § 27:90
 - IRC § 409(A) stock option requirements, form of compliance with, § 27:63.50
 - issuance of shares in a private placement, form, § 27:61.50
 - ratification of officers' acts, form, § 27:39
 - settlement of claim against corporation, form of, § 27:60.50
- Settlement of claim against corporation, form of, § 27:60.50
- Term of office of director, § 27:4
- Vacancies, § 27:5

MEETINGS OF SHAREHOLDERS

- Generally, §§ 23:3, 23:4, 23:7, 23:12
- Broker discretionary voting, § 23:12.50
- Call for, who may call, § 23:3

MEETINGS OF SHAREHOLDERS

—Cont'd

- Election of directors
 - generally, § 23:19.50
 - SEC rules regarding shareholder proposals relating to election of directors, § 23:63
- Executive pay, advisory vote in public companies, §§ 23:7.50, 24:17.20
- Formalities of organization, § 16:11
- “Golden parachute” compensation arrangements, shareholder voting, § 23:17.10
- Internet
 - form of SEC requirements for notice of proxy material available on, § 23:62
 - SEC for notice of proxy material available on, § 23:61
- Notice of, § 23:4
- Pledgee, voting by, § 23:12
- Rights of shareholders, voting rights, § 23:7
- SEC rules, proxy material availability on Internet, § 23:61
- SEC rules regarding shareholder proposals relating to election of directors, § 23:63
- Voting
 - advisory vote on executive pay, §§ 23:7.50, 24:17.20
 - broker discretionary voting, § 23:12.50
 - “golden parachute” compensation arrangements, § 23:17.10
 - pledgee, voting by, § 23:12
 - shareholders, voting rights of, § 23:7
- Who may call, § 23:3

MERGERS AND CONSOLIDATIONS

LLC, § 14:16.10

- Termination of corporate existence by, § 16:6

MINIMUM WAGE

- Ohio, § 2:60

MINORS

- Partnerships, allocations in family partnerships, taxation, § 6:9
- S corporations, number and type of shareholders, § 19:5

MIXED DUST CLAIMS

- Pierce the corporate veil, § 24:37.50

MULTI-JURISDICTIONAL PRACTICE

- Attorney-client relations, § 1:3

MULTIPLE REPRESENTATION

- Attorney-client relations
 - form of consent, § 1:15

NAICS (NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM) CODES

- Tax registration, planning for new business, § 2:33.25

NAMES

- See specific headings throughout this index

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) CODES

- Tax registration, planning for new business, § 2:33.25

NOTICE OR KNOWLEDGE

- Compliance with federal securities laws, §§ 35:32, 35:32.50, 35:32.70
 - proposed sale of securities pursuant to Rule 144, Form 144, § 35:47
- Meeting of partners for conversion, incorporation, § 17:66

NUMBER

- Names for business entities, pre-formation considerations, § 4:3
- Taxpayer identification number and certification, request for, form, transfers of shares, § 29:33

OBJECTIONS AND EXCEPTIONS

- Dissenting shareholders form of demand, § 24:24

OHIO BUSINESS GATEWAY

- Planning for new business, § 2:51

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

- Dissolution of corporations, disposition of business, form, § 31:22

INDEX

ORDINARY PRUDENT PERSON STANDARD

Limited liability companies, standard of manager, § 15:11

PARTNERSHIPS

Actions by or against partnership, § 9:21

Adjustment

agreement to rescind notice of final, § 6:21.25

consent fixing period of limitation, § 6:21.85

waiver of notice of final, § 6:21.75

Agent of partnership, partner as, § 7:13

Amendment/cancellation of partnership statement, form, § 7:10

Articles of partnership, practice of law, form, partnership agreement, § 7:28

Associations

entity classified as association, taxation, § 6:2

securities laws, compliance with Ohio securities laws, description, registration by, Form 6(A)(3), sale of securities representing interest in general partnership, limited partnership, partnership association, limited liability company, syndicate, pool, trust, trust fund or other unincorporated association, § 34:60

Attorneys, articles of partnership, form, practice of law, § 7:28

At-will, § 9:1.50

Banks and banking, state chartered bank as partnership, taxation, § 6:2

Certificate for conversion

entities converting into the records of Ohio Secretary of State, Form 800, § 7:63

entities converting within or off the records of Secretary of State, Form 700, § 7:64

Charging order against economic interest, § 9:6

Checklists, general partnership agreement, drafting, § 7:26

Collection information statement for businesses

Form 433-B, § 6:29.10

PARTNERSHIPS—Cont'd

Compensation of partner for services, taxation of, introduction to, § 6:22

Contributions by partner to partnership, § 9:3.50

Conversion

generally, §§ 7:58, 9:32, 9:33

certificate for conversion

entities converting into the records of Ohio Secretary of State-Form 800, § 9:34

certificate for conversion for entities converting into the records of Secretary of State, Form 800, § 7:63

declaration of, § 7:59

form, § 9:31

Form 700, certificate for conversion for entities converting within or off the records of Ohio Secretary of State, § 9:33

Corporations

partnership distinguished from, § 16:1
taxation, corporation as partnership, § 6:2

Court may order execution or filing of statement, § 7:12.50

Creditors of partner, rights of, § 11:16

Decedent partner, legal representative, § 7:40.50

Declaration of conversion, § 7:59

form, § 9:31

Dissenters' rights, § 9:35

Dissociation

events causing, § 9:16

form, § 9:18

liability of dissassociated party to other parties, § 9:20

purchase of dissociated partner's interest, § 9:26

statement of, § 9:17

wrongful dissociation, § 9:19

Dissolution

liability of partner to other partners after, § 9:14

statement of dissolution, § 9:24

Distribution of partnership income, § 7:66

form, § 7:66

E-file declaration for Form 1065

Form 8453-PE, § 6:6.30

PARTNERSHIPS—Cont'd

- E-file declaration for Form 1065—Cont'd
 - Form 8879-PE, § 6:6.35
- Entity, partnership as, § 7:5
- Fiduciary duty of care, § 9:10
- Fiduciary duty of loyalty, § 9:9
- Fiduciary duty of partners, § 9:8
- Foreign business entity as partnership, taxation, § 6:2
- Formation of general partnership, generally, § 7:1 *et seq.*
- Good faith and fair dealing, §§ 7:24, 9:11
- Governing law, § 7:6
- Income of partnership, form of distribution of, § 7:66
- Indemnification, § 7:22
- Information agent, § 7:7
- Joint stock association as partnership, taxation, § 6:2
- Joint stock company as partnership, taxation, § 6:2
- Judgment creditors, rights of, § 9:36
- Lease, form of, § 7:67
- Liability of partner, §§ 7:12, 9:12
- Liability of purported partner, § 9:13
- Management, partnership agreement, § 7:21
- Minors, allocations in family partnerships, taxation, § 6:9
- Name of partner or partnership, continued use, § 9:25
- Names, change of registrant name, form, § 7:11.50
- Nature of partnership, § 9:1
- Partners' action
 - distribution of partnership income, form, § 7:66
 - lease, form, § 7:67
- Partnership agreement
 - generally, §§ 7:15, 7:16
 - allocation of profits and losses, § 7:20
 - articles of partnership, practice of law, form, § 7:28
 - books and records, § 7:25
 - capitalization, § 7:18
 - checklist for drafting, § 7:26
 - contribution, § 7:19
 - good faith and fair dealing, § 7:24

PARTNERSHIPS—Cont'd

- Partnership agreement—Cont'd
 - identification of partners and information on each, § 7:17
 - indemnification, § 7:22
 - limitation on partners' fiduciary duties, § 7:23
 - management, § 7:21
- Passive activity rules in various partnerships and LLCs, § 6:30
- Pass through entity
 - fiduciary income tax registration
 - Form PTE REG, § 6:1.30
 - reporting, investor or beneficiary income
 - Form IT K-1, § 6:1.70
- Pass-through entity, taxation, § 6:28
- Political subdivision, entity wholly owned by, as partnership, taxation, § 6:2
- Powers, § 9:2
- Practical partnership, § 7:4.50
- Practice of law, articles of partnership, form, § 7:28
- Promoters, registration of tax shelters, § 6:28
- Property of partnership, interest of partner in, § 9:4
- Purchase of dissociated partner's interest, § 9:26
- Purported partner, liability of, § 9:13
- Qualified joint venture, taxation, § 6:3.10
- RC chapter 1776, construction, § 7:3
- Registration, tax shelters, § 6:28
- Reportable transaction disclosure statement, Form 8886, § 6:28.20
- Responsibilities and duties of partners in general partnerships, § 9:1 *et seq.*
- Return of partnership income, Form 1065, § 6:6.25
- Revised Uniform Partnership Act (RUPA)
 - adoption, § 7:1
 - effective date, § 7:2
- Sale or exchange of partnership interest, report, § 6:19.50
- Self employment tax, §§ 6:22, 6:26
- Service of process
 - partner or liquidating trustee, on, § 9:22

PARTNERSHIPS—Cont'd

- Service of process—Cont'd
 - statement of partnership authority, partnership not filing, § 9:23
- Share of income, deductions, credits, and other, § 6:6.50
- Sharing of profits or returns, nature of partnership, § 9:1
- “Small partnerships,” Subchapter K, election for partnership to be excluded from, taxation, § 6:3
- Statement of correction, form, § 7:11
- Statement of denial, § 7:12.25
- Statement of denial/dissociation/dissolution, form, § 9:18
- Statement of dissociation, § 9:17
 - form, § 9:18
- Statement of dissolution, § 9:24
- Statement of partnership authority, §§ 7:8, 7:9
 - form, § 7:9
- State or political subdivision, entity wholly owned by, as partnership, taxation, § 6:2
- Statutory agent, § 7:14
 - update, § 7:14.50
- Subchapter K, election for partnership to be excluded from, “small partnership” taxation, § 6:3
- Taxation
 - generally, § 6:2 to 6:31
 - accounting fees, amortization of organization and syndication fees, § 6:17
 - allocations
 - contributed property, allocations with respect to, § 6:11
 - family partnerships, allocations in, § 6:9
 - amortization
 - election to amortize organizational expenses, form of, § 6:18
 - organizational expenses, form of election, § 6:18
 - amortization of organization and syndication fees, generally, § 6:17
 - anti-abuse rules, § 6:2.10
 - association, entity classified as, as partnership, § 6:2
 - bank, state chartered, as partnership, § 6:2

PARTNERSHIPS—Cont'd

- Taxation—Cont'd
 - collection information statement for businesses, Form 433-B, § 6:29.10
 - compensation of partner for services, § 6:22
 - contributions, allocations with respect to contributed property, § 6:11
 - distributions, allocations with respect to contributed property, § 6:11
 - E-file declaration for Form 1065
 - Form 8453-PE, § 6:6.30
 - Form 8879-PE, § 6:6.35
 - elections
 - amortization of organizational expenses, form of election to amortize, § 6:18
 - check the box election, § 6:2
 - entity classification election, form, § 6:5
 - subchapter K, election for partnership to be excluded from, § 6:3
 - entity classification
 - generally, § 6:4
 - form of election, § 6:5
 - foreign business entity as partnership, § 6:2
 - insurance companies as partnerships, § 6:2
 - joint stock association as partnership, § 6:2
 - joint stock company as partnership, § 6:2
 - legal fees, amortization of organization and syndication fees, § 6:17
 - limited partnership, self employment tax, § 6:26
 - material advisor disclosure statement, Form 8918, § 6:28.10
 - minors, allocations in family partnerships, § 6:9
 - net income (loss) reconciliation, Form 1065, § 6:6.75
 - passive activity rules in various partnerships and LLCs, § 6:30
 - pass-through entity, § 6:28
 - pass through entity, fiduciary income tax registration, § 6:1.30

PARTNERSHIPS—Cont'd

Taxation—Cont'd

- pass through entity, reporting, investor or beneficiary income, § 6:1.70
- promoters, registration of tax shelters, § 6:28
- qualified joint venture, § 6:3.10
- registration of tax shelters, § 6:28
- reportable transaction disclosure statement, Form 8886, § 6:28.20
- return of partnership income, Form 1065, § 6:6.25
- sale or exchange of partnership interest, report, § 6:19.50
- self employment tax, §§ 6:22, 6:26
- share of income, deductions, credits, and other, § 6:6.50
- shelters, registration of, § 6:28
- small business investor deduction, § 6:29.50
- “small partnerships,” Subchapter K, election for partnership to be excluded from, § 6:3
- state or political subdivision, entity wholly owned by, as partnership, § 6:2
- subchapter K, election for partnership to be excluded from, § 6:3
- Tax Cuts and Jobs Act, § 6:31
- what is partnership for federal tax purposes, § 6:2
- Tax consequences of a partnership converting to a corporation, § 17:65
- Transfer of economic interest of partner, § 9:5
- UCC and partnership interest, § 9:7
- Waiver of notice and consent to action, form of, § 7:65
- Waiver of notice of final adjustment, § 6:21.75
- What is a partnership, § 7:4
 - federal tax purposes, § 6:2
 - practical partnership, § 7:4.50

PASS-THROUGH ENTITY

- Partnerships, taxation, § 6:28

PERIODICALS

- Planning for new business, investigation, § 2:2

PERPETUAL LIFE

- Corporations, § 16:6

PERSONAL LIABILITY

- Limited liability partnerships, immunity from personal liability, § 8:1

PERSONAL PROPERTY TAX

- Corporate tax principles, costs of maintaining corporation, § 16:10

PHONETIC SPELLINGS

- Names for business entities, pre-formation considerations, § 4:3

PIERCE THE CORPORATE VEIL

- Generally, § 16:1
- Asbestos claims, § 24:37.50
- Attorney-client relations, initial interview, § 1:4
- Dust claims, § 24:37.50
- Formalities of organization, failure to follow, § 16:11
- Limited liability of shareholders, §§ 16:3, 24:3
- Mixed dust claims, § 24:37.50
- Obligations of corporation, liability of shareholders for, § 24:37
- S corporations, disregarded entity tax issues (qualified Subchapter S subsidiary) distinguished from piercing veil, § 19:20
- Silicosis claims, § 24:37.50

PLACE OF BUSINESS

- Pre-formation agreement, contents of, § 5:27

PLANNING FOR NEW BUSINESS

- Generally, §§ 2:2 to 2:53, 2:48
- Business opportunity plan law, § 2:8.50
- Buying business, checklist of considerations before, § 2:4
- Case studies, investigation, § 2:2
- Certification request form 500, § 2:18.50
- Checklist of considerations before buying business, § 2:4
- Combined application for registration as Ohio withholding/school district withholding agent, form, § 2:27
- Commercial activity tax, §§ 2:49, 2:50
- Cover letter, filing form, § 2:18
- Credit card authorization, § 2:18.25

INDEX

PLANNING FOR NEW BUSINESS

—Cont'd

- Electing pass-through entity income tax return, § **2:30.70**
- Electronic Federal Tax Payment System (EFTPS), § **2:14**
- Employees, tax issues, § **2:57**
- Employment eligibility and verification, § **2:52**
- Employment eligibility verification and instructions, Form I-9, § **2:53**
- Federal employer identification numbers (EIN)
 - generally, § **2:9**
 - form 2848
 - power of attorney, § **2:13**
 - form SS-4
 - application for number, § **2:10**
 - instructions for Form SS-4, § **2:11**
 - power of attorney
 - form 2848, § **2:13**
- Fee schedule, § **2:17**
- Filing forms, §§ **2:17, 2:18**
- Form I-9
 - employment eligibility verification and instructions, § **2:53**
- Form IT 4738, § **2:30.70**
- Franchise tax, Ohio corporations, § **2:47**
- Increased paperwork requirements, § **2:56**
- Independent contractors, tax issues, § **2:57**
- Individual taxpayer identification numbers, § **2:13.50**
- Industry analysis, checklist of considerations before, buying business, § **2:4**
- Instructions
 - form 500, § **2:18.50**
- Internet
 - investigation, § **2:2**
 - obtaining federal employer identification numbers (EIN) online, § **2:9**
- Investigation, generally, § **2:2**
- Licenses and permits, § **2:54**
- Minimum wage in Ohio, § **2:60**
- NAICS codes, tax registration, § **2:33.25**
- New hire reporting
 - multi-state employer notification form, § **2:42.50**

PLANNING FOR NEW BUSINESS

—Cont'd

- New hire reporting—Cont'd
 - Ohio
 - generally, § **2:41**
 - form, § **2:42**
- Ohio Business Gateway, § **2:51**
- Ohio Secretary of State
 - cover letter, filing form, § **2:18**
 - fee schedule, § **2:17**
 - filing forms, § **2:17**
- Periodicals, investigation, § **2:2**
- Personal property tax
 - generally, § **2:39**
 - form for new businesses, § **2:40**
- Prepayment accounts with Secretary of State, forms
 - application, § **2:24**
- Public information, sources of, checklist of considerations before, buying business, § **2:4**
- Registration as Ohio withholding agent, combined application, school district withholding agent, form, § **2:27**
- Registration for out-of-state sellers, application for certificate of, form of, § **2:33**
- Reports, liability, form of report to determine, §§ **2:37, 2:38**
- Sales and use taxes
 - generally, § **2:28**
 - application for vendor's license to make taxable sales, § **2:29**
 - Form ST 1, § **2:29**
 - certificate of registration for out-of-state sellers, form of application for, § **2:33**
 - cumulative filing report for destination and origin sales, form, § **2:33.75**
 - instructions for sales tax returns, § **2:28.50**
 - NAICS codes, § **2:33.25**
 - universal state, county and transit sales tax return, form, § **2:33.50**
- School district withholding agent, registration as, form, combined application, § **2:27**
- Secretary of State filing forms and fee schedule, § **2:17**

PLANNING FOR NEW BUSINESS

—Cont'd

- Self-employment tax, § 2:45
- Small Business Administration, investigation, § 2:2
- Special tax benefits to start-ups, § 2:55
- State agencies, investigation, § 2:2
- Target company analysis, checklist of considerations before buying business, § 2:4
- Tax
 - capital gains tax and qualified dividend tax rates, § 2:46.25
 - commercial activity, § 2:49
 - electronic Federal Tax Payment System (EFTPS), § 2:14
 - federal corporate income tax
 - 2005-2026, § 2:46
 - federal individual tax rates, § 2:44
 - net investment income tax, § 2:46.50
 - Ohio corporation franchise tax, § 2:47
 - Ohio individual income tax rates
 - 2005-2025, § 2:48
 - rates
 - federal corporate income tax, 2005-2026, § 2:46
 - federal individual tax rates, § 2:44
 - Ohio individual income tax rates, 2005-2025, § 2:48
 - qualified dividend tax rates and capital gains tax, § 2:46.25
 - self-employment tax, § 2:45
 - self-employment tax, § 2:45
 - Trade associations, investigation, § 2:2
 - Trade directories, investigation, § 2:2
 - Trade publications, investigation, § 2:2
 - Transfer of business, form, § 2:38
 - Transient vendor's license, application for, § 2:32
 - Universal state, county and transit sales tax return, form, § 2:33.50
 - Universal use tax return (UUT 1) instructions, § 2:30
 - Vendor's license for sales tax purposes
 - taxable sales, form of application for vendor's license to make
 - Form ST 1, § 2:29
 - transient vendor's license, form of application for, § 2:32

PLANNING FOR NEW BUSINESS

—Cont'd

- Voluntary successorship
 - segregable and identifiable portion of assets, form for transfer of, § 2:38.75
 - substantially all assets, form for transfer of, § 2:38.50
- Workers' compensation
 - generally, § 2:34
 - application for coverage, § 2:35
- Worker status, §§ 2:58, 2:59

PLEDGE

- Meetings of shareholders, voting by pledgee, § 23:12

PLURAL

- Names for business entities, pre-formation considerations, § 4:3

POLITICAL SUBDIVISION

- Partnership, entity wholly owned by political subdivision as, taxation, § 6:2

POOLING

- Securities laws, compliance with Ohio securities laws, description, registration by, Form 6(A)(3), sale of securities representing interest in pool, § 34:60

POSSESSIVE WORDS

- Names for business entities, pre-formation considerations, § 4:3

PRACTICE OF LAW

- Articles of partnership, form, § 7:28

PREFORMATION CONSIDERATIONS

- Generally, §§ 5:2, 5:7, 5:13, 5:22, 5:24, 5:27
- Attorney, role of, § 5:2
- Auditor, selection of, contents of pre-formation agreement, § 5:27
- Capital contribution of future owners, contents of pre-formation agreement, § 5:27
- Cheap stock policy statement of Ohio Division of Securities, § 5:24
- Classes of securities, contents of pre-formation agreement, § 5:27

INDEX

PREFORMATION

CONSIDERATIONS—Cont'd

- Compensation, contents of pre-formation agreement, compensation of active participants in business, § 5:27
- Contents of pre-formation agreement, § 5:27
- Contracts, contents of pre-formation agreement, § 5:27
- Derivative action, compensation of promoter, § 5:22
- Ethical problems, role of attorney, § 5:2
- Fiduciary obligation, § 5:13
- Majority, supermajority voting requirement, § 5:7
- Names for business entities
 - generally, §§ 4:3, 4:12
 - a, § 4:3
 - and, § 4:3
 - bank, banker or banking, § 4:3
 - business trusts, § 4:3
 - change of ownership name, form, § 4:9
 - churches, § 4:3
 - contents of pre-formation agreement, § 5:27
 - dentists, trade names, § 4:3
 - ethnic or religious slurs, § 4:3
 - farmer's marketing association, § 4:3
 - foreign words, § 4:3
 - government agency, implication, § 4:3
 - initials, § 4:3
 - internet domain names, § 4:3
 - joining two words or names together, § 4:3
 - numbers, § 4:3
 - phonetic spellings, § 4:3
 - plural, possessive and tenses, § 4:3
 - profanity, § 4:3
 - registration forms
 - renewal of trade name, fictitious name and name registration, form, § 4:8
 - reservation. See Reservation of Name, below
 - trade name, fictitious name and name reservation, § 4:6.25
 - update, trade name or fictitious name, § 4:7

PREFORMATION

CONSIDERATIONS—Cont'd

- Names for business entities—Cont'd
 - renewal of trade name, fictitious name and name registration, form, § 4:8
 - requirement for, § 4:3
 - reversing words, § 4:3
 - spellings, § 4:3
 - symbols, § 4:3
 - trust, § 4:3
 - unlimited, § 4:3
- Numbers
 - names for business entities, § 4:3
 - number of shares, interests, or units, contents of pre-formation agreement, § 5:27
- Place of business, contents of pre-formation agreement, § 5:27
- Pre-formation agreement, contents of, § 5:27
- Principal place of business, contents of pre-formation agreement, § 5:27
- Purpose of business, contents of pre-formation agreement, § 5:27
- Renewal of trade name, fictitious name and name registration, form, § 4:8
- Reservation of name
 - reservation, transfer, or cancellation, form, § 4:6
 - trade name and fictitious name, §§ 4:6.25, 4:6.50
- Supermajority voting requirement, § 5:7
- Trust, names for business entities, § 4:3
- Valuation of participants' contributions, contents of pre-formation agreement, § 5:27
- Voting, § 5:7

PRINCIPAL PLACE OF BUSINESS

- Pre-formation agreement, contents of, § 5:27

PRIVILEGES

- Dissolution, privileges of corporation after, § 31:13

PROFANITY

- Names for business entities, pre-formation considerations, § 4:3

PROFESSIONAL CORPORATIONS

- Generally, §§ 33:8, 33:9, 33:11, 33:12, 33:20, 33:21

**PROFESSIONAL CORPORATIONS
—Cont'd**

- Agents
 - reinstatement and appointment, Form 525A, § 33:26
 - statutory agent update, form, § 33:28
- Biennial report, Form 520, § 33:11
- Dissolution, certificate, Form 561, § 33:27
- Initial articles of incorporation, Form 532C, § 33:9
- Personal liability in, legal professional associations, § 33:20
- Persons who may render professional services, § 33:4
- Redemption of shares, § 33:8
- Reinstatement
 - application for, form, § 33:12
 - appointment of agent, Form 525A, § 33:26
- Statutory agent update, form, § 33:28

PROFESSIONALS

- Limited liability companies for, § 14:9

PROFITS

- Double federal income taxation on corporate profits, § 16:16

PROMOTERS

- Cheap stock policy statement of Ohio Division of Securities, § 5:24
- Compensation of
 - generally, § 5:22
 - contents of pre-formation agreement, § 5:27
 - taxation, § 5:22
- Derivative action, compensation of promoter, § 5:22
- Escrow, cheap stock policy statement of Ohio Division of Securities, § 5:24
- Partnerships, registration of tax shelters, § 6:28
- Taxation, compensation of promoter, § 5:22

PROXIES

- Meetings of shareholders, advisors, § 23:26.50
- Revocation, shareholder agreements, proxy revocable unless coupled with an interest, voting trusts, § 26:41

PROXIES—Cont'd

- Shareholder agreements, proxy revocable unless coupled with an interest, voting trusts, § 26:41

PRUDENT PERSON STANDARD

- Limited liability companies, standard of manager, § 15:11

PUBLIC INFORMATION

- Planning for new business, checklist of considerations before, buying business, § 2:4

PURPOSE

- Pre-formation agreement, contents of, § 5:27

QUALIFIED JOINT VENTURE

- Taxation, § 6:3.10

**QUALIFIED LEGAL COMPLIANCE
COMMITTEE**

- Meetings of directors, § 27:28

QUO WARRANTO

- Meetings of directors, § 27:8
- Termination of corporate existence by, § 16:6

REAL ESTATE INVESTMENT TRUST

- Generally, § 13:19

**REAL ESTATE INVESTMENT
TRUSTS (REIT)**

- Amendment of report, form of, § 13:20.50
- Surrender of authority, form, § 13:21.50

RECEIVER

- Dissolution proceedings, § 31:17

REDEMPTION

- Professional corporations, § 33:8

REFERENCE

- Limited liability companies, submission of claim for liability of company, consent of members, §§ 15:2, 15:4

REGISTRATION

- Limited liability companies, articles of organization, Form 610, § 14:8

REGULATIONS

- Adoption of, § 20:2
- Checklist for drafting, § 20:6
- RC § 1701.11, form, § 20:7

INDEX

REINSTATEMENT

- Limited liability partnerships, reinstatement of registered partnership having limited liability, form of application for, § 8:5
- Professional corporations, application for reinstatement, form, § 33:12

REINVESTMENT PLANS

- Dividends, § 21:15

RELIGIOUS SLURS

- Names for business entities, pre-formation considerations, § 4:3

RENEWAL

- Trade name, fictitious name and name registration, form, § 4:8

REVERSING WORDS

- Names for business entities, pre-formation considerations, § 4:3

REVISED UNIFORM PARTNERSHIP ACT (RUPA)

- Generally, §§ 7:1, 7:2

RULES OF PROFESSIONAL CONDUCT

- Attorney-client relations, §§ 1:2, 1:21, 1:22

SALARIES

- Corporate tax principles, salaries of shareholder-employees to be reasonable, § 25:16

SCHOOL DISTRICT WITHHOLDING AGENT

- Registration as, form, combined application, planning for new business, § 2:27

S CORPORATIONS

- Generally, § 19:2 to 19:34
- Advisability of electing status, § 19:2
- Built-in gains, temporary reduction of holding period, § 19:21.50
- Capital gains and losses and built-in gains, Form 1120S, schedule D, § 19:21.75
- Declaration for IRS e-file return, § 19:21.20
- Electing small business trust (ESBT), number and type of shareholders, §§ 19:5, 19:6

S CORPORATIONS—Cont'd

- Election, Form 8869
 - qualified subchapter S subsidiary, § 19:19
- Election to be S corporation
 - generally, § 19:14
 - advisability of electing status, § 19:2
 - iRS Form 2553, election by small business corporation, § 19:15
 - requirements for S corporation election, § 19:3
 - small business corporation, IRS Form 2553, election by small business corporation, § 19:15
- Forms, selecting business forms, § 3:14
- Grantor-owned or beneficiary-owned trust, number and type of shareholders, § 19:6
- Minors, number and type of shareholders, § 19:5
- Net income loss reconciliation with total assets of \$ 10 million or more, § 19:21.25
- Number and type of shareholders
 - generally, § 19:5
 - qSST, §§ 19:6, 19:7
 - trusts as shareholders, § 19:6
- Ohio entity tax on, § 19:32
- Ohio notice of S corporation status, form of, § 19:31
- Pass through entities
 - estimated withholding tax payment coupon and worksheet, form, § 19:31.30
 - fiduciary income tax registration, § 19:31.50
 - investor or beneficiary income reporting, Form IT K-1, § 19:31.35
 - tax returns, Form IT 1140, § 19:31.20
 - tax returns, Form IT 4708, § 19:31.10
- Qualified subchapter S subsidiary
 - disregarded entity tax issues, § 19:20
- Qualified subchapter S subsidiary election, Form 8869, § 19:9
- Qualified subchapter S trust (QSST), number and type of shareholders, §§ 19:6, 19:7
- Taxation
 - corporate level, federal tax treatment of S corporations on employee benefits, § 19:24

S CORPORATIONS—Cont'd

Taxation—Cont'd

corporate level, federal tax treatment of S corporations on—Cont'd
employment tax, § 19:26
declaration for IRS e-file return, § 19:21.20

net income loss reconciliation with total assets of \$ 10 million or more, § 19:21.25

Ohio entity tax on S corporation, § 19:32

pass through entities

fiduciary income tax registration, Form PTE REG, § 19:31.50

investor or beneficiary income reporting, Form IT K-1, § 19:31.35

qualified subchapter S subsidiary, disregarded entity tax issues, § 19:20

U.S. income tax return, § 19:21.15

Testamentary trust, § 19:6

Trusts

qualified subchapter S trust (QSST), number and type of shareholders, §§ 19:6, 19:7

shareholders, trusts as, § 19:6

testamentary trust, § 19:6

voting trust, § 19:8

U.S. income tax return, § 19:21.15

Valuation, § 19:34

Voting trust, § 19:8

SECRETARY OF STATE

See **Ohio Secretary of State** (this index)

SECURITIES

Associations, compliance with Ohio securities laws, description, registration by, Form 6(A)(3), sale of securities representing interest in general partnership, limited partnership, partnership association, limited liability company, syndicate, pool, trust, trust fund or other unincorporated association, § 34:60

Bad actor prohibitions, Rule 506, § 35:21.50

SECURITIES—Cont'd

Business combination transactions, registration of securities, Form N-14, § 35:52.50

Customer relationship summary, § 35:11.70

Definition, §§ 34:8, 35:2

Federal securities laws, compliance generally, §§ 35:2, 35:61, 35:62, 35:66, 35:74

annual report, § 35:58.50

SEC Form 10-K, § 35:58.50

annual report for registered investment companies, Form N-Cen, § 35:58.60

annual statement of changes in beneficial ownership, SEC Form 5, § 35:68

business combination transactions, registration of securities, Form N-14, § 35:52.50

changes in beneficial ownership of securities, statement of, SEC Form 4, § 35:67

current report under 1934 Securities Exchange Act, § 35:58.25

customer relationship summary, § 35:11.70

definition of security, § 35:2

disqualifying provision, Rule 507, § 35:32.75

EDGAR

form SE for submission of paper format exhibits by electronic filers, § 35:62

SEC Form D uniform application for access codes to file on, § 35:61

enforcement of securities laws, whistleblower protection, § 35:74

initial statement of beneficial ownership of securities and instructions, SEC Form 3, § 35:66

interactive data to improve financial reporting, § 35:62.50

late filing, notification of, § 35:58.85

notice of sale of securities pursuant to Regulation D, section 4(6) and/or uniform limited offering exemption, form, § 35:32.50

notification of late filing, § 35:58.85

INDEX

SECURITIES—Cont'd

- Federal securities laws, compliance
 - Cont'd
 - quarterly report, Form 10-Q, § **35:58.75**
 - real estate companies, registration statement, Form S-11, § **35:54.75**
 - registration
 - general form, § **35:57.25**
 - registration statement, §§ **35:54.25, 35:54.50, 35:54.75**
 - registration statement, SEC Form 40-F, § **35:57.70**
 - Regulation D
 - filing and amending Form D, § **35:32.50**
 - frequently asked questions and answers, § **34:30.50**
 - instructions for Form D notice, § **35:32.70**
 - notice of exempt offering, SEC Form D, § **35:32**
 - notice of sale, § **34:40**
 - uniform limited offering exemption, § **34:40**
 - “Say on pay” for shareholders, § **35:59.10**
 - small business investment company, registration statement, § **35:11.50**
- Federal securities laws, compliance, Rule 144
 - generally, § **35:47**
 - Rule 144, notice of proposed sale of securities pursuant to, SEC Form 144, § **35:47**
 - SEC Form 144, notice of proposed sale of securities pursuant to, § **35:47**
- Ohio securities laws, compliance
 - generally, § **34:1 to 34:78**
 - criminal liability provisions of Ohio Blue Sky Law, § **34:77**
 - definition of security, § **34:8**
 - description, registration by
 - corporate securities, § **34:58**
 - existing corporate security holders, offering and sale to, § **34:62**
 - form 6(A)(1), pursuant to § 1707.06(A)(1) of Revised Code, § **34:56**

SECURITIES—Cont'd

- Ohio securities laws, compliance
 - Cont'd
 - description, registration by—Cont'd
 - form 6(A)(2), pursuant to § 1707.06(A)(2) of Revised Code, § **34:58**
 - form 6(A)(2), pursuant to § 1707.06(A)(2) of Revised Code, corporate securities, § **34:58**
 - form 6(A)(3), sale of securities representing interest in general partnership, limited partnership, partnership association, limited liability company, syndicate, pool, trust, trust fund or other unincorporated association, § **34:60**
 - form 6(A)(4), pursuant to § 1707.06(A)(4), proposed sale of additional securities to existing security holders, § **34:62**
 - securities, registration methods, § **34:54**
 - exemption, Registration, Notice Interactive Electronic Database (ERNIE), § **34:7**
 - late filing
 - application for, form, § **34:64**
 - qualification, registration by, application to register by qualification pursuant to § 1707.09 (Form 9), § **34:67**
 - qualification of securities previously sold in Ohio without compliance, application for (Form 39), § **34:74**
 - qualification of securities previously sold in Ohio without compliance with RC §§ 1707.01-1707.45, application for (Form 39), § **34:74**
 - regulatory structure for distribution of securities, § **34:1**
 - report of proposed sale of securities pursuant to RC 1707.03(W), § **34:30**
 - report of sale of securities (Form 3-Q), 3(Q) exemption, § **34:28**
 - Rule 506 Regulation D, frequently asked questions and answers, § **34:30.50**

SECURITIES—Cont'd

- Ohio securities laws, compliance
 - Cont'd
 - SEC Rule 506, sales made in reliance on, under RC 1707.03(X), § **34:39**
 - 3(O) exemption, requirements, § **34:22**
 - 3(Q) exemption, report of sale of securities (Form 3-Q), § **34:28**
 - 3(W) exemption, generally, § **34:29**
 - 3(Y) sale to accredited investors generally, § **34:36**
 - notice of proposed public offering solely to accredited investors model accredited investors, form, § **34:37**
 - timely filing, application for late filing, § **34:64**
 - uniform investment company notice filing, § **34:62.50**
- Public issues, shareholders, rights, duties, and liabilities, § **24:37**
- Small business investment company, registration statement, § **35:11.50**

SECURITIES AND EXCHANGE COMMISSION (SEC)

- Directors and officers, indemnification of, § **28:58.50**
- Indemnification of directors and officers, § **28:58.50**
- Shareholders meetings, election of directors, § **28:63**

SELF-EMPLOYMENT TAX

- Limited liability companies, § **14:42**
- Limited partners, § **11:13**
- Partnerships, §§ **6:22, 6:26**
- Planning for new business, § **2:45**

SERVICES

- Third party provision of goods and services, limited partnerships, § **11:15**

SETTLEMENT OF CLAIMS

- Meetings of directors, form of settlement of claim against corporation, § **27:60.50**

SHAREHOLDER AGREEMENTS

- Proxy revocable unless coupled with an interest, voting trusts, § **26:41**

SHAREHOLDER AGREEMENTS

—Cont'd

- Stock retirement plans
 - advantages and disadvantages, § **26:6**
 - installment payments, § **26:7**
- Voting trusts, introduction, § **26:41**

SHAREHOLDERS

- Advisory vote on executive pay, § **24:17.20**
- Approval, certain corporate actions, formalities of organization, § **16:11**
- Assumption of liability, § **24:37**
- Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), liability of shareholders, §§ **16:3, 24:3, 24:37**
- Damage to corporation, shareholder cannot sue for, § **24:42**
- Directors, nomination of, § **24:16.50**
- Executive pay, advisory vote in public companies, § **24:17.20**
- Fiduciaries, other shareholders, fiduciary duty to, § **24:37**
- Inspection, shareholders' right of inspection, § **24:11**
- Majority shareholders, minority shareholder protection from oppression by majority shareholders, § **24:35**
- Nomination of directors, § **24:16.50**
- Retirement of shares, corporate redemption, § **30:3.50**
- Rights
 - duties, and liabilities
 - generally, §§ **24:3, 24:11, 24:18, 24:35, 24:37, 24:42**
 - damage to corporation, shareholder cannot sue for, § **24:42**
 - liabilities of shareholders
 - assumption of liability, § **24:37**
 - comprehensive Environmental Response, Compensation and Liability Act (CERCLA), §§ **16:3, 24:3, 24:37**
 - fiduciary duty to other shareholders, § **24:37**
 - introduction to potential liabilities, § **24:37**

INDEX

SHAREHOLDERS—Cont'd

- Rights—Cont'd
 - duties, and liabilities—Cont'd
 - liabilities of shareholders—Cont'd
 - limited liability of shareholders, § 24:3
 - statutory obligations, § 24:37
 - limited liability of shareholders, § 24:3
 - minority shareholder protection from oppression by majority shareholders, § 24:35
 - regulations, adoption of, § 17:34
 - securities laws, public issues, § 24:37
 - “Say on pay” according to federal law, § 35:59.10

SHARING OF PROFITS OR RETURNS

- Partnership, nature of, § 9:1

SIGNATURE

- Transfers of shares, guarantee of signature, § 29:14

SILICOSIS CLAIMS

- Pierce the corporate veil, § 24:37.50

SMALL BUSINESS ADMINISTRATION

- Planning for new business, investigation, § 2:2

SMALL BUSINESS INVESTMENT COMPANIES

- Registration statement, compliance with federal securities laws, § 35:11.50

SPELLINGS

- Names for business entities, pre-formation considerations, § 4:3

STANDARD OF CARE

- Limited liability companies, standard of care required of managers, § 15:11
- Limited partnership, standard of care required of general partner, § 11:3

START-UP EXPENDITURES

- Incorporation deductions, § 17:64

STATE

- Citizenship of corporation, test for determining, § 16:1.50

STATE—Cont'd

- Partnerships, entity wholly owned by state as, taxation, § 6:2

STATE AGENCIES

- Planning for new business, investigation, § 2:2

STATEMENTS

- Corporate redemption, statement of taxpayer relying on I.R.C. § 302(b)(1), form, § 30:14.50
- Dissolution of corporations, statement to be included in shareholder's tax return, form, § 31:29.50
- Federal securities laws, compliance changes in beneficial ownership of securities, statement of, SEC Form 4, § 35:67

STOCK AND STOCKHOLDERS

- Advisory vote on executive pay, § 24:17.20
- Approval, certain corporate actions, formalities of organization, § 16:11
- Assumption of liability, § 24:37
- Compensation arrangements, advisory note, § 24:17.10
- Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), liability of shareholders, §§ 16:3, 24:3, 24:37
- Damage to corporation, shareholder cannot sue for, § 24:42
- Direct action against corporation, § 24:34.50
- Directors, nomination of, § 24:16.50
- Dissenting shareholders, demand, form of, § 24:24
- Executive pay, advisory vote in public companies, § 24:17.20
- Fiduciaries, other shareholders, fiduciary duty to, § 24:37
- Golden parachutes compensation arrangements, advisory note, § 24:17.10
- Inspection, shareholders' right of inspection, § 24:11
- Majority shareholders, minority shareholder protection from oppression by majority shareholders, § 24:35
- Meetings, proxy advisors, § 23:26.50

STOCK AND STOCKHOLDERS

—Cont'd

Nomination of directors, § 24:16.50

Retirement of shares, corporate redemption, § 30:3.50

Rights

direct action against corporation, § 24:34.50

duties, and liabilities

generally, §§ 24:3, 24:11, 24:18, 24:35, 24:37, 24:42

damage to corporation, shareholder cannot sue for, § 24:42

direct action against corporation, § 24:34.50

liabilities of shareholders

assumption of liability, § 24:37

comprehensive Environmental Response, Compensation and Liability Act (CERCLA), §§ 16:3, 24:3, 24:37

fiduciary duty to other shareholders, § 24:37

introduction to potential liabilities, § 24:37

limited liability of shareholders, § 24:3

statutory obligations, § 24:37

limited liability of shareholders, § 24:3

minority shareholder protection from oppression by majority shareholders, § 24:35

regulations, adoption of, § 17:34

securities laws, public issues, § 24:37

“Say on pay” according to federal law, § 35:59.10

STOCK OPTIONS

Meetings of directors, form of compliance with IRC § 409(A) stock option requirements, § 27:63.50

SUBCHAPTER K

Partnerships, election to be excluded from Subchapter K, taxation, § 6:3

SUPERMAJORITY VOTING REQUIREMENT

Pre-formation considerations, § 5:7

SURPLUS

Definitions, § 21:2

SURVIVAL

Limited liability companies, survival of membership rights, § 15:19

SYMBOLS

Names for business entities, pre-formation considerations, § 4:3

SYNDICATES

Securities laws, compliance with Ohio securities laws, description, registration by, Form 6(A)(3), sale of securities representing interest in syndicate, § 34:60

SYNDICATION COSTS

Limited liability companies, amortization of syndication costs, § 14:50

TARGET COMPANY ANALYSIS

Checklist of considerations before buying business, § 2:4

TAX CUTS AND JOBS ACT

Choice of entity, § 3:18

Partnership taxation, § 6:31

TAXES AND TAXATION

Commercial activity, §§ 2:49, 2:50

Corporate profits, double federal taxation on, § 16:16

Dividends, tax paid by higher income individuals, § 21:26.50

Economic substance doctrine, § 25:56

Individual taxpayer identification numbers, § 2:13.50

Limited liability companies (LLC), instructions for IRS Form, § 14:52

NAICS codes, § 2:33.25

New business planning. See **Planning for a New Business** (this index)

Partnerships. See **Partnerships** (this index)

Pre-formation considerations

contents of pre-formation agreement, tax elections, § 5:27

promoter, compensation of, § 5:22

Promoters, compensation of, § 5:22

S corporations

declaration for IRS e-file return, § 19:21.20

INDEX

TAXES AND TAXATION—Cont'd

- S corporations—Cont'd
 - net income loss reconciliation with total assets of \$ 10 million or more, § **19:21.25**
 - U.S. income tax return, § **19:21.15**
- Section 179 expense treatment, § **25:55**
- Start-ups, special tax benefits, § **2:55**
- Tax Cuts and Jobs Act. See **Tax Cuts and Jobs Act** (this index)
- Universal state, county and transit sales tax return, form, § **2:33.50**

TAXPAYER IDENTIFICATION NUMBER

- Transfers of shares, form of request for taxpayer identification number and certification, § **29:33**

TENSES

- Names for business entities, pre-formation considerations, § **4:3**

TERMINATION

- Corporate existence, § **16:6**

TERM OF OFFICE OF DIRECTOR

- Meetings of directors, § **27:4**

THIRD PARTY

- Providing goods and services, limited partnerships, § **11:15**

TRADE ASSOCIATIONS

- Planning for new business, investigation, § **2:2**

TRADE DIRECTORIES

- Planning for new business, investigation, § **2:2**

TRADEMARKS AND TRADE NAMES

- Preformation considerations
 - registration
 - forms, § **4:6.50**
 - renewal of trade name, fictitious name and name registration, form, § **4:8**
 - trade name or fictitious name, § **4:6.25**
 - renewal of trade name, fictitious name and name registration, form, § **4:8**
- Registration, trade name, § **17:11**

TRADEMARKS AND TRADE NAMES—Cont'd

- Renewal of trade name, fictitious name and name registration, form, preformation considerations, § **4:8**
- Renewal of trade name or fictitious name registration, form, § **17:11.25**

TRADE NAMES

- Limited liability partnerships, § **8:1**
- Pre-formation considerations, dentists, § **4:3**

TRADE PUBLICATIONS

- Planning for new business, investigation, § **2:2**

TRANSFER AGENT

- Transfers of shares, § **29:5**

TRANSFERS OF SHARES

- Generally, §§ **29:5, 29:12 to 29:14, 29:33**
- Good faith, § **29:8.50**
- Guarantee of signature, § **29:14**
- Notice or knowledge, restrictions on transfer, § **29:13**
- Restrictions on transfer, § **29:13**
- Taxpayer identification number and certification, request for, form, § **29:33**
- Transfer agent, § **29:5**
- Uncertificated securities, warranties, § **29:12**
- Warranties, uncertificated securities, transfer of, § **29:12**

TRANSIENT VENDOR'S LICENSE

- Application for, planning for new business, § **2:32**

TRUSTS

- Names for business entities, pre-formation considerations, § **4:3**
- Securities laws, compliance with Ohio securities laws, description, registration by, Form 6(A)(3), sale of securities representing interest in trust or trust fund, § **34:60**

UCC

- Limited liability company interest, § **14:43.50**
- Partnerships, § **9:7**

**UNAUTHORIZED PRACTICE OF
LAW**

Forming business as, § 1:25

UNEMPLOYMENT COMPENSATION

Costs of maintaining corporations,
§ 16:10

Dissolution of corporations, clearance
for unemployment compensation,
§ 31:21

**UNIVERSAL STATE, COUNTY AND
TRANSIT SALES TAX RETURN**

Planning for new business, form,
§ 2:33.50

UNLIMITED

Names for business entities, pre-forma-
tion considerations, § 4:3

VALUE

Incorporation, value of assets received,
form of resolution setting, § 17:24
S Corporation, valuation of, § 19:34

VOLUNTARY DISSOLUTION

Termination of corporate existence by,
§ 16:6

VOLUNTARY SUCCESSORSHIP

Segregable and identifiable assets, form
for transfer of, § 2:38.75

Transfer of substantially all assets, form,
§ 2:38.50

VOTING TRUSTS

S corporations, § 19:8

WEBSITE

Dissolution or liquidation, establishment
of website, § 31:28.50

WITHDRAWAL

Business trusts, § 13:10.50

WORKERS' COMPENSATION

Application for coverage, § 2:35
Corporations, costs of maintaining,
§ 16:10