

# Index

## ACCESS

Partners, 5:12, 6:24, 6:25, 15:2, 24:5, 49:3

## ACCIDENT PLANS

Executive and owner compensation, 38:52, 38:59, 38:60

## ACCOUNTANTS

Confidential information, 36:19  
Definitions, 49:8  
Records, 12:29, 45:23, 49:3  
Statutes, 2:7, 16:2, 27:3, 36:19, 49:3, 49:8  
Tax returns, 49:8  
Third parties, 12:29, 21:47, 27:3, 36:19, 47:20

## ACCOUNTS

Analysis of, 12:31, 45:13 to 45:15  
Closing, 13:27, 45:15  
Due diligence, 49:9  
Financial ratios, 12:34, 13:25, 13:47  
Financial statements, 12:31, 13:42, 13:45, 45:13 to 45:15, 45:23, 50:8  
Firms, 12:12  
Personal, 3:15, 8:10, 8:37, 8:45, 10:15, 12:12, 12:31, 21:47, 24:6, 25:16, 39:37, 46:3, 46:4, 47:1, 47:18, 48:4, 49:9  
Preparation of, 12:31, 45:13  
Reports, 4:2, 13:28, 13:45, 46:3, 49:9, 50:8  
Taxable year, 26:43, 46:3

## ACCOUNTS RECEIVABLE

### FINANCING

Loans, 12:5, 12:6, 13:25, 13:26, 13:28, 13:31

## ACCUMULATED EARNINGS TAX

Taxation, 2:9, 10:1

## ACQUISITIONS

Analysis, 28:1, 28:34  
Antitrust, 28:1, 28:5, 28:34, 28:44, 28:45, 28:51, 29:24, 29:26  
Conglomerate mergers, 28:45  
Disclosure, 28:1  
Enforcement, 29:24, 29:26

## ACQUISITIONS—Cont'd

Exceptions, 13:46  
Hart-Scott-Rodino, 29:24  
Horizontal mergers, 28:45  
International antitrust, 29:26  
Investigation, 28:44  
Limited liability companies, 20:27, 20:29, 26:1  
Remedies, 14:9, 28:1, 28:51  
Taxation, 11:40  
Types, 10:8, 11:40, 26:1, 26:11 to 26:13, 28:1, 28:45  
Vertical mergers, 28:45  
Willful, 28:34

## ADDITIONAL

Limited liability companies, 5:10, 7:8, 7:26, 7:27, 7:43, 10:6, 11:25, 20:1, 21:1, 25:1, 48:25

## ADJUSTMENTS

Valuation, 45:12, 48:1, 48:25, 48:31, 48:32

## ADVANTAGES

Corporation, 2:1, 2:10, 2:11, 2:15, 2:18, 2:19, 2:37 to 2:39, 5:2, 7:1, 7:2, 7:40, 7:42, 8:1, 8:3, 8:40, 9:4, 10:1, 10:40, 11:29, 11:42, 13:43, 18:3, 20:1, 20:2, 20:6, 20:9, 20:12, 20:15, 20:18, 20:21, 20:24, 21:1, 21:17, 21:19, 21:30, 27:6, 36:9, 39:3, 43:5, 44:25, 45:26, 45:49, 48:25 to 48:27, 48:60  
General partnership, 2:33, 2:34, 2:37, 5:1 to 7:1, 48:24 to 48:26  
Limited liability company, 2:11, 2:37, 7:2, 9:4, 13:43, 19:20, 44:25, 45:26, 48:25  
Limited partnership, 2:35 to 2:37, 7:1, 48:25, 48:26  
S corporation, 2:10, 2:11, 2:18, 2:19, 2:39, 5:2, 7:1, 7:2, 7:40, 7:42, 8:1, 8:3, 8:40, 9:4, 11:29, 11:42, 21:17, 21:30, 44:25, 48:25, 48:27  
Sole proprietorship, 2:11, 2:18, 2:32, 45:26

## ADVERTISING

Authority, 49:5

**ADVERTISING—Cont'd**

- Competition, 3:10, 28:1, 28:10, 28:34, 29:32, 30:12, 32:9, 49:2
- Contracts, 31:14, 49:5, 49:7
- Damages, 3:10, 27:16, 27:18, 28:1, 30:12, 49:2, 49:5, 49:9
- Disclosure, 17:1, 17:15, 17:31, 28:1, 30:9, 30:11, 30:12, 31:14, 49:5
- False advertising, 32:41
- False or misleading advertising, 32:41
- Federal Trade Commission, 28:24, 28:34, 49:5, 49:9
- Injury, 27:16, 27:18, 32:41, 49:2, 49:5
- Internet, 17:1, 30:12, 32:20, 49:1, 49:2, 49:5, 49:7, 49:9
- Laches, 28:34
- Lanham Act, 32:20, 32:39, 32:41
- Liability, 12:25, 27:16, 27:18, 30:4, 49:2, 49:5, 49:9
- Misrepresentation, 32:41
- Per se offenses, 28:10, 28:24
- Prejudice, 28:34
- Proportionally equal terms, 28:24
- Punitive damages, 30:12
- Real estate, 30:4, 30:5, 30:11, 49:1, 49:9
- Remedies, 28:1, 49:5
- Requirements, 17:1, 17:4, 17:15, 17:16, 17:31, 17:32, 30:4, 31:14, 41:61, 49:5, 49:7, 49:9
- Resale, 17:1, 17:16
- Restrictions, 17:1, 17:15, 17:16, 31:14, 49:1, 49:5
- Standing, 49:5
- Unfair Competition Law, 28:34

**ADVICE**

- Corporations, 11A:12, 48:29

**AFFIRMATIVE ACTION**

- Civil Rights Act, 41:1, 41:23

**AFFIRMATIVE COVENANTS**

- Loan agreements, 12:33, 13:45

**AGE DISCRIMINATION IN EMPLOYMENT ACT**

- Claims, 27:3, 37:18, 41:37, 41:38, 41:42
- Coverage, 27:3, 41:1, 41:37
- Notices, 41:38
- Practices specifically permitted, 41:39
- Procedure, 37:18, 41:43
- Prohibited acts, 41:38
- Records, 37:18, 41:40

**AGE DISCRIMINATION IN EMPLOYMENT ACT—Cont'd**

- Remedies, 41:1, 41:41
- Requirements, 27:3, 38:45, 41:40
- Waiver, 41:42

**AGENCY**

- Joint ventures, 5:4, 28:16
- Limited partnerships, 6:13, 6:37, 6:38, 7:46, 7:47, 9:31, 9:32

**AGGREGATION**

- Partnership, 9:3

**AGREED PRICE**

- Buy-sell agreements, 21:37, 21:38

**AGREEMENT**

- Advantages of, 2:37, 5:1, 13:43, 19:20, 20:6, 20:9, 20:12, 20:15, 21:19, 35:7, 35:30, 36:1, 36:3
- Breach, 5:24, 7:37, 9A:10, 12:33, 12:37, 13:20, 13:46, 13:59, 15:21, 15:22, 15:29, 15:32, 15:39, 19:39, 20:5, 21:53, 25:11, 30:12, 30:17, 33:48, 36:6, 37:2, 37:31, 44:28, 45:47, 49:2, 49:5
- Buy-sell agreements, 5:20, 7:13, 9:2, 21:1 to 21:3, 21:7 to 21:24, 21:26 to 21:28, 21:30 to 21:40, 21:42 to 21:45, 21:47 to 21:49, 21:51 to 21:57, 21:60 to 21:64, 25:12, 48:39, 48:40
- Closely held business, 19:1, 21:8, 21:53
- Confidentiality agreements, 35:16, 35:48, 36:1, 36:3 to 36:19, 36:22, 36:23, 36:26, 36:27, 45:8
- Consideration, 1:2, 6:25, 8:1, 8:49, 9:8, 9:17, 11:15, 12:16, 13:19, 13:49, 13:51, 15:10, 15:24, 15:32, 15:38, 15:58, 21:8, 21:14, 21:18, 21:20, 21:30, 21:37, 21:40, 23:1, 25:14, 30:7, 30:14, 30:17, 31:12, 35:42, 36:1, 36:5, 37:2, 37:3, 37:12, 37:18, 37:44, 38:8, 41:42, 45:19, 45:51, 45:58, 46:30, 47:47, 48:40, 48:48, 49:5, 49:6, 49:8, 49:9
- Corporation, 2:6, 2:13, 2:23, 2:27, 2:37, 6:15, 6:28, 7:6, 7:11, 7:13, 7:15, 7:17, 7:19, 7:37, 8:1, 8:2, 8:19, 9:1, 9:2, 9:8, 9:17, 9:28, 9A:10, 10:45, 11:9, 11:15, 11:23, 11:32, 11:48, 12:2, 12:11, 12:16, 12:17, 13:43, 13:46, 15:24, 15:27, 15:32, 19:1, 19:6, 19:39, 20:4 to 20:7, 20:9 to 20:12, 20:15, 20:22, 20:24, 20:25, 20:29, 21:1 to 21:3, 21:7,

## INDEX

### AGREEMENT—Cont'd

21:12, 21:14, 21:17, 21:19, 21:23,  
21:26, 21:30, 21:32, 21:34, 21:51  
to 21:53, 21:55, 21:62, 21:63,  
22:2, 22:4, 22:27, 23:1, 23:7,  
23:23, 23:29, 25:3, 25:6, 25:9,  
25:10, 25:12, 25:14, 25:23, 25:25,  
28:33, 29:6, 36:9, 37:2, 37:9,  
37:31, 38:2, 38:7, 38:19, 43:2,  
43:21, 43:50, 44:10, 44:30, 44:31,  
44:38, 45:30, 45:39, 45:49, 45:61,  
45:68, 46:10, 46:15, 46:30, 48:28,  
48:36, 48:40, 49:9

Disadvantages, 2:33 to 2:37, 20:6, 20:9,  
20:12, 20:15, 20:22, 20:24, 21:1,  
30:16, 35:7, 36:8, 36:9, 36:11,  
47:1

Dividends, 9:1, 11:9, 11:48, 15:23,  
15:39, 16:10, 19:39, 20:7, 21:51,  
21:62, 23:1, 23:7, 23:21 to 23:24,  
23:26, 23:29, 25:23, 38:7, 45:62,  
48:28

Employment agreements, 9:17, 12:16,  
15:25, 21:14, 21:15, 21:33, 25:12,  
36:14, 37:2, 37:3, 37:5 to 37:9,  
37:11, 37:12, 45:68, 49:9

Express, 1:2, 1:4, 5:11, 13:41, 15:24,  
28:31, 28:52, 34:52, 37:2, 37:13,  
37:18, 37:22, 37:37, 44:28, 44:29,  
45:44, 49:5

General partnership, 2:4 to 2:7, 2:13,  
2:22, 2:26, 2:29, 2:33, 2:34, 2:37,  
5:1, 5:3, 5:17, 5:20, 5:40, 5:41,  
6:9, 6:24, 7:21, 8:64, 16:23, 16:25,  
19:1, 21:10, 21:55, 23:1, 23:21 to  
23:24, 25:3, 25:14, 44:28, 44:30,  
44:31

Implied, 1:2, 1:4, 2:4, 5:1, 5:11, 7:13,  
13:46, 15:10, 15:24, 15:29, 30:17,  
34:52, 37:2, 37:5, 37:18, 37:22,  
37:31, 37:37, 45:44, 49:5

Joint ventures, 2:4, 5:1, 5:4, 50:8

Loans, 5:16, 9:17, 12:2, 12:11, 13:13,  
13:14, 13:17 to 13:22, 13:26,  
13:27, 13:33, 13:35, 13:38 to  
13:40, 13:44, 13:48, 13:49, 13:54,  
14:9, 14:13, 14:14, 15:39, 16:11,  
16:16, 25:23, 45:19, 45:68

Owner conflict, 25:9, 25:11, 25:12

Performance, 5:3, 12:36, 13:44, 15:23,  
15:39, 15:40, 16:22, 20:5 to 30:7,  
30:10, 30:12, 37:18, 38:2, 38:15,  
43:2, 45:44, 45:68, 47:4, 47:47,  
49:5

Pooling, 16:16, 20:4 to 20:6, 20:10 to  
20:12, 20:22, 20:24, 20:25, 25:9

### AGREEMENT—Cont'd

S corporation, 2:6, 2:13, 2:23, 7:6, 8:1,  
9:1, 9:8, 9:17, 11:9, 11:15, 11:23,  
11:32, 11:48, 13:46, 21:7, 21:17,  
21:26, 21:30, 21:51, 21:53, 21:62,  
21:63, 23:29, 25:12, 43:50, 46:10,  
46:15, 46:30, 48:28

Taxation, 7:6, 8:1, 11:32, 15:58, 21:62,  
23:1, 46:29, 49:8

Validity, 9:17, 13:21, 13:51, 20:5, 20:9,  
20:11, 21:35, 21:52, 34:52, 43:2,  
45:68, 50:5, 50:8, 50:26

### ALIENS

Corporations, 4:20, 11:5, 21:7, 23:20

Foreign corporations, 23:20

Immigration Reform and Control Act,  
41:1, 41:53, 41:54

### ALLOCATION

Limited liability company, 7:28, 23:1,  
23:28, 38:74

Taxation, 4:13, 7:45, 8:48, 15:55, 23:1,  
38:74, 38:76

### ALTERNATIVE MINIMUM TAX

Sole proprietorships, 4:1, 4:5

### AMERICA INVENTS ACT

Patents, 34:2, 34:46

### AMERICANS WITH DISABILITIES ACT

Coverage, 27:3, 41:1, 41:57, 41:59

Enforcement, 27:3, 37:2, 41:1, 41:62

Prohibited discrimination, 41:60

Reasonable accommodation, 41:13,  
41:60, 41:61

Remedies, 37:2, 41:1, 41:62

Scope, 41:1, 41:57 to 41:59

### ANNUITIES

Qualified retirement plans, 39:9, 39:34

### ANSWER

Limited liability companies, 4:12, 7:44,  
8:1, 8:21, 10:6, 11:44

Limited partnerships, 5:39

### ANTI-KICKBACK ACT

Noncompliance, 40:1, 40:36

### ANTITRUST

Acquisitions, 28:1, 28:5, 28:34, 28:44,  
28:45, 28:51, 29:24, 29:26

Advertising allowances, 28:24

Advisory opinions, 29:9, 29:13

**ANTITRUST—Cont'd**

Agreements, 28:4, 28:8, 28:10, 28:14, 28:17, 28:38, 28:52, 29:1, 29:3, 29:6, 31:23, 34:52  
 Amnesty, 29:6  
 Anticompetitive conduct, 28:5, 28:34, 28:39, 29:4, 29:30, 29:32, 31:18  
 Background, 28:2 to 28:4  
 Bid-rigging, 28:9  
 Boycotts, 28:1, 28:6, 28:11, 29:28, 29:32, 31:24  
 Business review, 29:9, 29:13  
 Cease and desist actions, 29:15  
 Circumstantial evidence, 28:31, 28:40  
 Civil actions, 29:2, 29:3  
 Civil investigative demand, 29:8  
 Class actions, 29:27  
 Clayton Act, 27:3, 28:1, 28:2, 28:5, 28:6, 28:12, 28:16, 28:20, 28:44, 28:46, 28:47, 28:49, 28:50, 29:21, 29:22, 29:24, 29:26 to 29:28, 29:31  
 Collaboration, 28:12, 28:15, 29:23  
 Collaboration among competitors, 28:12, 29:23  
 Commissions and advertising allowances, 28:24  
 Competitive injury, 28:22  
 Competitor collaboration, 28:15  
 Compliance programs, 29:33  
 Conduct prohibited, 29:33, 49:2  
 Conglomerate mergers, 28:45  
 Conscious parallelism, 28:32  
 Conspiracy, 28:9, 28:26, 28:31 to 28:33, 28:43, 29:3, 29:6, 31:19, 31:24  
 Cooperation, 28:49, 29:6, 29:21 to 29:26  
 Criminal prosecutions, 29:2, 29:3, 29:7, 29:25  
 Customer restrictions, 28:8, 28:27, 31:18  
 Dangerous probability, 28:39, 28:41, 28:42  
 Dangerous probability of success, 28:39, 28:42  
 Defenses, 28:23, 28:48, 33:43, 34:65, 35:40  
 Department of Justice, 28:9, 28:12, 28:15, 28:44, 28:45, 28:49, 28:50, 29:2 to 29:10, 29:12, 29:13, 29:21 to 29:26  
 Direct evidence, 28:31, 28:40

**ANTITRUST—Cont'd**

Elements of, 28:27, 28:28, 28:34, 28:39, 33:43  
 Enforcement, 27:3, 28:3, 28:8, 28:12, 28:14, 29:1 to 29:33, 33:43, 34:52, 34:65  
 Essential facilities doctrine, 28:28  
 Exclusive dealing and requirements contracts, 28:29  
 Exclusive dealing arrangements, 28:38  
 Exemptions, 28:52  
 Federal agency cooperation, 29:21  
 Federal antitrust laws, 28:2, 28:4, 29:20, 49:2  
 Federal Trade Commission, 27:3, 28:2, 28:3, 28:5, 28:12, 28:15, 28:24, 28:34, 28:44, 28:45, 28:49 to 28:51, 29:2, 29:10 to 29:19, 29:21, 29:26, 31:1  
 Federal Trade Commission Act, 27:3, 28:2, 28:5, 29:10, 29:21, 29:26  
 Federal-state cooperation, 29:25  
 Foreign Trade Antitrust Improvements Act, 28:5  
 Franchises, 31:1, 31:17 to 31:25  
 Functional discounts, 28:23  
 Geographic market, 28:35, 28:46  
 Grand jury, 29:5  
 Group boycotts, 28:1, 28:6, 28:11, 29:28, 29:32, 31:24  
 Hearing, 28:52, 29:11, 29:14 to 29:17  
 Horizontal division of markets, 28:10  
 Horizontal mergers, 28:45  
 Horizontal restraints, 28:9 to 28:19  
 Industry trade practice, 29:12  
 Injunctive relief, 28:50, 29:28  
 International Antitrust Enforcement Assistance Act, 29:26  
 International cooperation, 29:26  
 Intraenterprise conspiracy, 28:33  
 Investigations, 29:4, 29:6, 29:21, 29:22, 29:26  
 Joint enforcement guidelines, 28:12, 29:26  
 Joint purchasing and selling, 28:16  
 Joint research and development, 28:1, 28:15, 28:16, 28:52  
 Joint venture, 28:16, 28:33  
 Jurisdiction, 29:2, 29:10, 29:12, 29:15, 29:21, 29:22, 29:24, 29:28  
 Liaison agreement, 29:22  
 Market power, 28:7, 28:16, 28:20, 28:27, 28:28, 28:30, 28:34, 28:36,

## INDEX

### ANTITRUST—Cont'd

31:18, 31:20, 31:22, 34:65  
Meeting competition defense, 28:23  
Mergers, 28:1, 28:2, 28:5, 28:44 to 28:51, 29:2, 29:21, 29:23, 29:24, 29:28  
Monopolization, 28:1, 28:2, 28:5, 28:16, 28:28, 28:34 to 28:43, 28:46, 29:2, 29:3, 29:26  
Monopoly, 28:1, 28:2, 28:5, 28:17, 28:20, 28:34 to 28:39, 28:41, 28:42, 28:46, 28:47, 29:24, 29:27, 29:28, 31:22, 34:52  
National Cooperative Research and Production Act, 28:14  
Objectives, 28:3  
Overview, 45:1  
Per se analysis, 28:8  
Per se offenses, 28:6, 28:8 to 28:11, 28:20 to 28:25, 28:27  
Per se rule, 28:1, 28:8, 28:12, 28:14, 28:15, 28:26, 28:28  
Philosophy, 29:2, 29:10  
Predatory conduct, 28:41, 31:17  
Premerger notification, 28:49, 28:50, 29:13, 29:24  
Price discrimination, 28:1, 28:2, 28:5, 28:6, 28:21 to 28:23, 28:41, 29:12, 31:17, 31:25  
Price fixing, 28:6, 28:9, 28:12, 28:26, 29:25, 29:30  
Product market, 28:34, 28:35, 28:46, 31:18  
Prohibited conduct, 28:5 to 28:8, 28:19  
Prosecution of, 29:25  
Purposes, 4:9, 28:1 to 28:4, 28:33, 28:52, 29:14, 29:26  
Quick look analysis, 28:7, 28:26  
Rationalizing competition, 28:18  
Reciprocal dealing, 28:30  
Reciprocal dealing arrangements, 28:30  
Refusals to deal, 28:11, 28:28, 31:24  
Related parties, 28:33  
Relevant product market, 28:35, 28:46  
Requirements contracts, 28:29  
Resale price, 28:8, 28:26, 31:23  
Restraints on monopolists, 28:38  
RICO claims, 29:29  
Robinson-Patman Act, 28:21 to 28:25, 28:41, 29:12, 31:25  
Role, 27:3, 29:2, 29:6, 29:10, 29:24  
Rule of reason, 28:1, 28:6 to 28:8, 28:11, 28:12, 28:14, 28:15, 28:26,

### ANTITRUST—Cont'd

28:27, 28:29, 28:37, 28:38, 28:52, 29:3, 29:7, 29:32, 31:18, 31:19, 31:23  
Scope, 28:1, 28:15, 28:26, 29:1, 29:5, 29:14, 31:1, 34:52, 34:65, 45:1  
Sentencing guidelines, 29:3  
Separate products, 28:20, 31:21  
Shared authority and cooperation, 29:21 to 29:26  
Sherman Act, 28:2, 28:3, 28:5, 28:6, 28:11, 28:16, 28:20, 28:28, 28:33, 28:34, 28:38, 28:39, 28:41, 28:43, 28:44, 28:46, 28:52, 29:3, 29:20, 29:21, 29:26  
Sovereign, 28:19, 28:34  
Specific intent, 28:40, 28:43  
Standardization, 28:12, 28:14, 28:16  
State action, 28:19  
State attorneys general, 29:1, 29:20  
State indirect purchaser statutes, 29:30  
State laws, 28:4, 31:1  
Statute of limitations, 29:27, 33:43, 35:40  
Territorial restrictions, 31:17, 31:19  
Trade association, 28:9, 29:32  
Trade associations, 29:1, 29:32  
Treble damage, 29:2, 29:3, 29:7, 29:27, 29:28  
Tying arrangements, 28:1, 28:6, 28:20, 28:30, 31:20  
Vertical mergers, 28:45  
Vertical restraints, 28:8, 28:11, 28:20 to 28:30, 31:18  
Willful acquisition, 28:34, 28:37

### APPEAL

Limited liability companies, 10:1

### APPRAISAL

Actions, 15:24, 19:4, 20:19  
Appraisals, 21:44, 21:47  
Association, 21:43, 21:47  
Corporations, 11:37, 15:55, 15:58, 26:12, 45:38, 48:26  
Damages, 13:20  
Definitions, 13:20  
Liability, 15:18, 25:6, 45:35, 45:38, 45:68, 48:26  
Limited liability companies, 25:6, 48:26  
Registration, 48:35  
Rights, 13:20, 15:18, 15:24, 15:58, 19:4, 20:19, 25:6, 26:12, 45:28,

**APPRAISAL—Cont'd**

45:35, 45:38, 45:68, 48:26, 48:38, 48:40

Shareholders, 11:37, 13:5, 15:18, 15:24, 19:4, 20:19, 25:6, 26:12, 45:28, 45:38, 45:68, 48:26, 48:40

Voting, 15:18, 15:24, 19:4, 20:19

**APPRAISERS**

Appraisals, 21:44, 21:47

Association, 21:43, 21:47, 45:24

Corporations, 47:15

**APPROVAL**

Limited liability company, 2:23, 7:22, 7:23, 11A:10, 23:1, 25:3, 26:39, 38:74, 44:37, 44:39, 45:33, 45:38

Limited liability partnerships, 5:40, 6:19, 6:37, 7:46, 9:31, 23:1

**ARBITRATION**

Alternative dispute resolution, 15:21, 30:15

Binding arbitration, 20:22

Confidentiality, 36:27

Confidentiality agreements, 36:27

Employment agreements, 25:12, 37:4, 37:11

Enforcement, 41:30, 49:6

International Center for Letter of Credit Arbitration, 13:61

International Chamber of Commerce, 13:61

Litigation, 15:21, 30:15, 30:16, 49:3

Loan agreements, 13:53

Mandatory arbitration, 49:6

Mediation, 21:56, 30:15, 30:16, 49:3

Negotiation, 30:15

Nonbinding arbitration, 20:22, 21:56

Provisions, 13:53, 13:61, 15:21, 21:56, 25:12, 30:16, 33:2, 36:27, 37:11, 49:6

**ARCHER MEDICAL SAVINGS ACCOUNTS**

Executive and owner compensation, 38:53

**ARCHITECTS**

Business entity, 2:7, 2:34

Corporations, 2:7

Firms, 2:7

Statutes, 2:7

**ARCHITECTURE**

Business entity, 2:7, 4:12, 7:44, 8:21, 11:44

Corporations, 2:7, 4:12, 7:44, 8:21, 10:15, 10:52, 11:44

Firms, 2:7

Rules, 4:12, 7:44, 8:21, 10:52, 11:44

Statutes, 2:7

**ARTICLES OF INCORPORATION**

Agent, 9:10, 9:13, 19:6, 22:20, 22:27, 44:8, 44:9

Amendment of articles, 9:25

Amendments, 9:15, 9:16, 19:3, 19:11, 19:25, 22:4, 23:3

Authorized shares, 9:12, 9:15, 43:3

Contents, 9:1, 9:10

Directors, 2:9, 2:23, 9:1, 9:5, 9:10, 9:12, 9:14, 9:15, 9:17 to 9:20, 9:25 to 9:28, 15:23, 19:2, 19:4, 19:5, 19:11, 19:12, 19:14, 19:16, 19:25, 20:2, 20:10, 20:15 to 20:18, 20:20, 21:14, 22:2, 22:4 to 22:8, 22:11, 22:15, 22:20, 22:27, 23:1 to 23:3, 25:9, 25:14, 26:8

Dividends, 2:9, 9:1, 9:26, 11:9, 15:23, 22:15, 23:1 to 23:5, 23:9, 26:15

Evidence, 19:6

Incorporators, 9:10, 9:14, 9:15, 9:17, 9:18, 22:4, 25:14

Limited liability companies, 23:1

Meetings of directors, 22:5

Merger, 9:25, 19:3, 19:4, 19:11 to 19:14, 19:16, 20:2, 22:4, 25:14, 26:8, 43:2

Name, 9:10, 9:11, 9:13, 9:15, 24:7

Number of directors, 2:9, 9:14, 9:19, 19:5, 20:17, 22:5, 22:7

Office, 9:10, 9:13, 19:11, 19:25, 22:7, 24:7, 44:8, 44:9

Registered agent, 9:10, 9:13, 44:8, 44:9

Registered office, 9:10, 9:13, 44:8, 44:9

Reorganization, 20:17, 26:15

Restated articles, 9:16

Role, 9:1, 9:25, 12:15

Secretary of State, 9:9 to 9:11, 9:13, 9:16, 24:7, 26:8, 43:2, 43:3, 44:8, 44:9

Shareholder approval, 9:15, 9:16, 9:25, 9:27, 19:11, 20:2, 20:19, 22:4, 22:7, 25:9, 26:8, 43:2

Venture capital financing, 15:23

Voting, 2:23, 9:1, 9:10, 9:15, 9:19, 9:23, 9:25, 9:28, 11:9, 19:2 to 19:6,

## INDEX

### ARTICLES OF INCORPORATION

#### —Cont'd

19:8, 19:11 to 19:14, 19:16, 19:25,  
20:2, 20:3, 20:10, 20:14 to 20:20,  
21:14, 22:11, 25:9, 26:15

### ARTICLES OF ORGANIZATION

Limited liability company, 2:6, 2:23,  
3:13, 7:5, 7:8, 7:9, 7:20, 7:23,  
13:43, 23:26, 24:7

### ASSESSMENT

Corporations, 9A:5, 10:19, 49:8

### ASSET SALE

Sole proprietorships, 4:21  
Taxation, 46:1

### ASSIGNMENT

Benefit of creditors, 5:22, 44:29 to  
44:31, 44:38, 47:1, 47:5 to 47:7  
Limited liability companies, 7:35,  
13:43, 44:38  
Partners, 5:22, 44:29 to 44:31, 44:38,  
49:8  
Partnerships, 5:22, 9:23, 15:58, 44:29 to  
44:31  
Patents, 34:15, 34:23, 34:50 to 34:52,  
37:22  
Transfer, 7:35, 9:23, 10:26, 12:7, 13:34,  
32:48, 33:26, 34:51, 34:52, 44:29,  
45:40, 47:1, 47:5, 47:7, 49:8

### ASSOCIATIONS

Person, 17:11, 27:22, 29:1, 49:5, 49:9,  
50:13

### ATTRIBUTES

Corporations, 2:1, 5:39, 6:34, 7:2, 9:3,  
10:2, 10:40, 11:9, 11:37, 26:14,  
26:16, 26:17, 26:26, 46:18

### AUCTION

Advertising, 49:5  
Business sales, 45:34  
Revenue, 11A:14, 49:5  
Services, 49:5

### AUTHORITY

Dividends, 2:9, 9:1, 9:3, 20:7, 23:2 to  
23:5, 23:21, 23:26, 45:31  
Executive and owner compensation,  
38:1, 38:2, 38:47

### AUTOMATIC STAY

Bankruptcy, 47:9 to 47:12, 47:21,  
47:29, 47:32, 47:33, 47:39, 47:42  
to 47:45, 47:66, 47:72 to 47:74

### AUTOMATIC STAY—Cont'd

Chapter 7, 47:9, 47:11, 47:21, 47:45,  
47:66, 47:73

Chapter 11, 47:9, 47:11, 47:21, 47:32,  
47:39, 47:42 to 47:45, 47:66,  
47:72, 47:73

Chapter 12, 47:9, 47:32, 47:33, 47:39

Chapter 13, 47:9, 47:29, 47:32, 47:33

### BANKRUPTCY

Absolute priority rule, 47:35, 47:39,  
47:62, 47:71

Acceptance, 12:8, 47:15

Adequacy of business plan, 47:13

After-acquired property clauses, 47:54

Alternatives to, 47:1 to 47:7

Assignment for the benefit of creditors,  
5:22, 44:29 to 44:31, 44:38, 47:1,  
47:5 to 47:7

Automatic stay, 47:9 to 47:12, 47:21,  
47:29, 47:32, 47:33, 47:39, 47:42  
to 47:45, 47:66, 47:72 to 47:74

Availability of funds, 47:14, 47:20

Avoidance powers, 47:49

Benefits, 2:38, 4:14, 8:23, 10:7, 11:46,  
38:17, 38:59, 39:45, 47:3, 47:6,  
47:16, 47:18, 47:19, 47:21, 47:22,  
47:25, 47:29, 47:32, 47:36, 47:38,  
47:41, 47:52

Chapter 7, 47:1, 47:3, 47:8, 47:9, 47:11,  
47:16 to 47:25, 47:30, 47:34,  
47:40, 47:45, 47:46, 47:51, 47:66,  
47:71, 47:73, 47:79

Chapter 11, 13:56, 38:59, 47:1, 47:4,  
47:9, 47:11, 47:13 to 47:17, 47:19,  
47:21, 47:24, 47:27, 47:30 to  
47:32, 47:35, 47:38 to 47:73,  
47:77, 47:79, 47:80

Chapter 12, 47:9, 47:15, 47:19, 47:30 to  
47:37, 47:39, 47:69, 47:75, 47:77

Chapter 13, 47:1, 47:8, 47:9, 47:15,  
47:19, 47:24 to 47:33, 47:37,  
47:38, 47:68, 47:69, 47:71, 47:75,  
47:77

Co-debtor stay, 47:29, 47:33

Committees, 47:40, 47:64, 47:82

Confirmation of plan, 47:1

Conversion, 44:29, 44:38, 47:1, 47:4,  
47:17, 47:30, 47:51, 47:66, 47:73

Costs and risks, 47:4, 47:7, 47:23,  
47:30, 47:37, 47:58

Cram down, 47:26, 47:62, 47:68, 47:71

Creditor, 7:35, 13:5, 13:25, 13:35,  
13:36, 13:57, 44:28, 45:36, 47:1,  
47:4, 47:14 to 47:18, 47:21, 47:22,

**BANKRUPTCY—Cont'd**

47:26, 47:28 to 47:30, 47:38,  
47:40, 47:42 to 47:44, 47:49 to  
47:51, 47:55, 47:56, 47:60, 47:64  
to 47:66, 47:68, 47:69, 47:71,  
47:73, 47:80 to 47:82

Creditor remedies, 47:66

Debt financing, 13:5, 13:23, 13:25,  
13:29, 13:35, 13:36, 13:43, 13:48,  
13:51, 13:56, 13:57

Discharge, 26:17, 47:1, 47:7, 47:11,  
47:17 to 47:19, 47:21 to 47:23,  
47:25, 47:28, 47:38, 47:39, 47:75

Disclosure, 13:5, 30:10, 31:14, 47:13,  
47:15, 47:39, 47:40, 47:52, 47:70

Dismissal, 13:48, 47:1, 47:4, 47:17,  
47:20, 47:25, 47:30, 47:66, 47:73

Electronic case filing, 47:11

Eligibility, 4:15, 8:24, 10:9, 11:3, 11:5,  
11:8, 11:47

Exceptions, 2:26, 11:5, 13:29, 26:17,  
26:34, 47:1, 47:9, 47:11, 47:21,  
47:22, 47:43

Executory contracts, 47:1, 47:13, 47:40,  
47:47, 47:59, 47:69

Expense, 13:29, 45:36, 47:30, 47:53,  
47:61, 47:79, 47:80

Family Farmers and Family Fishermen,  
47:31 to 47:37

Filing petition, 47:55

First meeting of creditors, 47:73, 47:80

Fraudulent transfers, 13:23, 47:14,  
47:20

Health care, 4:14, 8:23, 10:7, 11:46,  
27:22, 38:59, 47:79

Home court, 47:48

Homestead benefits, 47:36

Interest increased, 47:78

Involuntary filing, 47:40

Jurisdiction, 13:29, 13:35, 47:12, 47:25,  
47:51, 47:69

Legislative enactments, 47:8

Limitations on discharge of taxes, 47:75

Liquidation, 2:24, 2:26, 21:33, 21:34,  
44:28 to 44:31, 44:38, 47:1, 47:5  
to 47:7, 47:9, 47:13, 47:14, 47:16  
to 47:23, 47:25, 47:30, 47:34,  
47:38, 47:39, 47:66, 47:69 to  
47:71

Liquidity, 12:6, 47:57, 47:60

Management, 2:26, 2:32, 2:33, 2:35,  
2:37 to 2:39, 6:28, 21:33, 39:45,  
44:31, 44:38, 47:11, 47:13, 47:19,

**BANKRUPTCY—Cont'd**

47:23, 47:38, 47:42, 47:46, 47:61,  
47:64, 47:65

Mandatory return filing, 47:73

Multiple business entities, 47:65

Nondischargeability provisions, 47:28

Out-of-court workouts, 47:2 to 47:4

Post-petition credit, 47:40, 47:60

Readjustment restricted, 47:76

Reorganization, 2:38, 2:39, 12:6, 26:6,  
26:17, 26:34, 45:36, 47:1 to 47:4,  
47:9, 47:13 to 47:17, 47:21, 47:25,  
47:31 to 47:72, 47:81

Reorganization plans, 47:16, 47:67

Repayment accelerated, 47:77

Restructuring of indebtedness, 47:32

Securities, 2:35, 2:37 to 2:39, 10:32,  
26:17, 27:22, 47:51, 47:53, 47:81

Shareholders, 2:38, 2:39, 10:32, 11:3,  
11:5, 11:8, 13:5, 21:25, 21:34,  
26:17, 26:34, 47:6, 47:16, 47:17,  
47:23, 47:61, 47:62, 47:69, 47:71

Solicitation, 47:39

Structure, 2:37, 12:6, 12:8, 13:35,  
13:36, 13:57, 47:1, 47:9, 47:24

Tax benefits, 4:14, 8:23, 10:7, 11:46,  
47:52

Taxes, 2:37, 2:39, 4:14, 4:15, 8:23,  
8:24, 10:7, 10:9, 11:46, 11:47,  
27:22, 44:31, 47:17, 47:22, 47:25,  
47:36, 47:52, 47:72 to 47:78

Trustee, 7:35, 11:5, 13:25, 21:34, 38:17,  
44:29 to 44:31, 44:38, 45:36, 47:1,  
47:2, 47:4, 47:6, 47:7, 47:16,  
47:18 to 47:23, 47:27, 47:30,  
47:32, 47:37, 47:39, 47:46, 47:49  
to 47:51, 47:61, 47:64, 47:66,  
47:69, 47:73, 47:79

Trustees, 47:6, 47:10, 47:19, 47:20,  
47:23, 47:73, 47:79, 47:82

Unexpired leases, 47:47, 47:59, 47:69

Voting requirements, 47:27

**BANKS**

Foreign, 10:2, 10:18, 13:14, 14:29,  
18:43, 49:9

**BID RIGGING**

Enforcement, 29:25

**BLUE SKY LAWS**

California, 17:31  
Illinois, 17:32  
New York, 17:33, 18:33  
Texas, 17:34



## INDEX

### BOARDS OF DIRECTORS

Corporations, 22:7, 24:3, 26:8, 26:12

### BONDS

Corporations, 14:1, 14:5  
Fidelity, 27:27  
Private activity bonds, 14:36  
Surety, 14:1, 14:5, 14:18, 27:27

### BOOK VALUE

Corporations, 10:58, 11:9

### BOYCOTTS

Franchises, 31:24  
Group boycotts, 28:1, 28:6, 28:11,  
29:28, 29:32, 31:24

### BRIBERY

Antitrust, 28:24  
Goods, 28:24  
Payment, 28:24  
Statutes, 36:2  
Value, 28:24

### BROKERAGE

Antitrust, 28:5, 28:21, 28:24  
Consent, 49:4, 49:9  
Enforcement, 49:9  
Exceptions, 4:12, 7:44, 8:21, 11:44,  
18:44  
Fraud, 49:9  
Goods, 28:5, 28:21, 28:24, 49:9  
Intent, 49:9  
Jurisdiction, 49:9  
Knowledge, 49:4  
Payment, 28:5, 28:21, 28:24, 49:9  
Penalties, 18:44, 49:4, 49:9  
Price discrimination, 28:5, 28:21  
Statutes, 28:5, 49:9  
Value, 28:5, 28:24, 49:4, 49:9

### BUILDING

Enforcement, 27:3, 40:1, 41:3

### BURDEN OF PROOF

Confidentiality agreements, 36:16,  
36:17

### BUREAU OF INDIAN AFFAIRS

Government financing, 14:1, 14:31

### BUSINESS

Accountants, 1:16, 2:7, 2:34, 3:4, 4:12,  
7:44, 8:21, 11:44, 12:18, 12:21,  
12:28, 12:29, 13:41, 15:1, 16:2,  
17:7, 18:34, 18:39, 21:43, 21:47,  
22:12, 27:3, 36:19, 45:3, 45:23,

### BUSINESS—Cont'd

47:15, 47:20, 47:63, 47:64, 49:3,  
49:8, 50:19

Administration, 3:4, 4:12, 4:14, 4:15,  
7:44, 8:21, 8:23, 8:24, 10:7, 10:9,  
11:44, 11:46, 11:47, 12:2, 12:4,  
12:10, 12:17, 12:21, 13:11, 13:14,  
14:1, 14:4 to 14:28, 29:10, 29:22,  
34:46, 41:60, 42:1, 43:29, 45:68,  
47:12, 47:39, 47:66, 48:3, 48:4,  
48:56, 49:8, 50:3, 50:41

Annual report, 7:3, 7:10, 9:30, 9A:9,  
11A:13, 11A:21, 17:14, 18:39,  
19:25, 24:9, 44:8, 44:9

Applications, 3:9, 11A:24, 13:5, 13:13,  
31:11, 32:27 to 32:29, 32:45,  
32:51, 32:52, 33:34, 33:40, 33:50,  
34:1, 34:4, 34:5, 34:8, 34:9, 34:11  
to 34:14, 34:16, 34:17, 34:20,  
34:22, 34:23, 34:27 to 34:30,  
34:35, 34:36, 34:51, 34:71 to  
34:76, 35:4, 35:42 to 35:48, 41:8,  
43:47, 49:1, 49:5, 49:6, 50:1, 50:6,  
50:13, 50:24

Architects, 2:7, 2:34

Associations, 10:2, 11A:1, 11A:5,  
11A:6, 13:52, 14:8, 17:11, 27:22,  
29:1, 29:32, 45:3, 45:24, 49:5,  
49:9, 50:13

Business entity, 1:1, 1:24, 2:1 to 2:39,  
4:2, 4:12, 4:21, 5:1, 5:2, 5:31,  
5:39, 6:1, 7:2, 7:3, 7:5, 7:39, 7:44,  
8:21, 8:63 to 8:69, 9:25, 10:1,  
10:2, 11:44, 12:17, 12:31, 19:11 to  
19:14, 21:1, 21:18, 21:19, 21:56,  
24:1 to 24:3, 24:5, 24:14, 25:1,  
25:5, 25:12, 25:13, 27:2, 27:16 to  
27:18, 27:20, 27:21, 27:29, 29:20,  
30:12, 32:10, 37:2, 45:1, 46:27,  
47:17, 48:23 to 48:26, 48:59,  
48:61

Certificate of authority, 7:10, 9:30, 24:1,  
24:5, 24:7 to 24:10

Closely held business, 19:1, 21:8, 21:53

Complaints, 28:26, 31:24, 40:21, 47:11,  
49:5

Constitutional law, 24:12

Constitutional limitations, 24:1, 24:11,  
24:12, 24:25

Control, 1:9, 1:12, 1:13, 2:3, 2:6, 2:12,  
2:35, 3:15, 5:4, 5:5, 6:2, 6:9, 6:10,  
6:19, 6:38, 6:41, 7:3, 7:17, 7:19,  
7:32, 7:47, 7:50, 8:2, 8:9, 8:31,  
8:44, 9:2, 9:25, 9:32, 9:35, 9A:13,  
10:14, 10:31, 11:3, 11:6, 11A:12,

**BUSINESS—Cont'd**

11A:28, 12:16, 13:14, 13:27,  
13:30, 13:35, 13:46, 13:47, 13:52,  
13:56, 14:16, 15:15, 15:16, 15:18,  
15:21, 15:22, 15:24, 15:32, 15:39,  
15:53, 15:55, 16:2, 16:16, 16:19,  
16:23, 17:7, 18:1, 19:41, 20:2,  
20:22, 21:4, 21:14, 21:28, 21:56,  
25:1 to 25:5, 25:20, 25:35, 25:36,  
26:29, 27:3, 27:4, 27:6, 27:13,  
27:18, 28:28, 28:34, 28:36, 28:39,  
29:8, 29:29, 30:2, 30:4, 31:3,  
32:21, 32:42, 32:49, 33:13, 33:21,  
34:59, 35:12, 36:26, 37:39, 37:45  
to 37:47, 38:49, 40:15, 40:17,  
41:20, 41:53, 43:18, 43:33, 43:36,  
44:7, 44:10, 44:37, 45:14, 45:40,  
45:61, 46:9, 46:25, 47:5, 47:7,  
47:23, 47:27, 47:30, 47:32, 47:46,  
47:55, 47:61, 48:19, 48:20, 48:23,  
48:26, 48:27, 48:31 to 48:36,  
48:41, 48:43, 48:63, 49:1 to 49:5,  
49:9, 50:1, 50:3, 50:8, 50:17,  
50:19 to 50:21

Criminal law, 35:6, 35:12

Definition of, 4:8, 4:12, 5:4, 5:5, 6:34,  
6:37, 7:44, 7:46, 8:2, 8:21, 8:37,  
8:45, 9:31, 10:2, 11:44, 11:49,  
13:14, 13:26, 13:46, 15:22, 16:11  
to 16:14, 16:19, 16:21, 16:23,  
16:25, 16:26, 16:30, 17:1, 17:11,  
18:1, 18:27, 21:31, 21:33, 22:17,  
24:6, 24:11, 25:37, 26:7, 26:20,  
27:17, 27:22, 30:2 to 31:3, 31:12,  
34:20, 35:1, 35:8 to 35:23, 36:1,  
36:3, 36:6, 36:8 to 36:17, 43:36,  
43:38, 44:25, 44:26, 45:44, 47:1,  
47:15, 47:38, 47:39, 47:66, 48:42,  
49:2, 49:5, 49:9, 50:3, 50:8, 50:19,  
50:24, 50:25

Definitions, 6:3, 16:1, 16:20, 16:25,  
17:10, 17:11, 21:26, 30:2, 31:9,  
34:2, 34:56, 35:8, 38:49, 47:31,  
49:8, 49:9, 50:3, 50:18

Documentary evidence, 32:28, 50:6

Due process, 24:1, 24:11 to 24:13,  
24:18, 24:20, 24:22, 24:24, 35:2,  
49:7, 49:8

Employment, 1:4, 1:8, 1:14, 1:21, 1:27,  
1:28, 1:37, 2:6, 2:9, 2:10, 2:18,  
2:19, 2:32, 2:33, 2:35, 2:37 to  
2:39, 4:1, 4:2, 4:4, 4:14, 4:17,  
4:20, 6:34, 6:41, 7:1, 7:2, 7:40 to  
7:43, 7:50, 8:1, 8:3, 8:23, 8:39,  
8:43, 8:49, 9:4, 9:8, 9:17, 9:35,  
10:2, 10:6, 10:7, 11:1, 11:4, 11:7,

**BUSINESS—Cont'd**

11:9, 11:25, 11:40, 11:42, 11:46,  
12:11, 12:16, 13:46, 15:15, 15:39,  
15:55, 17:7, 19:6, 21:14, 21:15,  
21:32, 21:33, 25:6, 25:12, 27:1,  
27:3, 27:6, 27:15, 27:21, 27:22,  
27:27, 33:25, 35:4, 35:16, 35:20,  
35:47, 36:1 to 36:5, 36:7, 36:14,  
36:19, 37:1, 37:2, 37:7, 37:8,  
37:19, 37:28, 37:30 to 37:32,  
37:35, 37:36, 37:38, 37:39, 37:41,  
37:43, 37:45 to 37:47, 38:4, 38:51,  
39:18, 39:32, 40:21, 41:8, 41:12,  
41:20, 41:21, 41:33, 41:38, 41:53,  
41:57, 41:60, 42:7, 43:22, 45:55,  
45:68, 46:10, 46:30, 47:20, 47:40,  
47:52, 48:27, 49:5, 49:9, 50:1 to  
50:41

Enforcement, 1:25, 4:3, 6:37, 6:38,  
7:46, 7:47, 9:31, 9:32, 9A:10,  
11:49, 17:10, 19:32, 19:33, 19:38,  
19:41, 21:53, 22:14, 27:3, 28:3,  
28:8, 28:12, 28:14, 29:1 to 29:33,  
30:3, 31:4, 31:10, 33:11, 33:40,  
33:43, 33:45, 34:1, 34:52, 34:54 to  
34:70, 35:3, 35:16, 35:49, 36:12,  
36:22, 37:2, 40:20, 41:38, 41:53,  
42:1, 42:23, 42:29, 49:5, 49:6,  
49:9, 50:1, 50:31

Engineers, 2:7, 33:19

Evidence, 1:18, 1:30, 5:10, 5:28, 9:22,  
10:26, 11A:12, 12:5, 13:5, 13:43,  
13:44, 19:6, 22:14, 25:21, 26:32,  
28:9, 28:26, 28:31, 28:34, 28:40,  
28:41, 28:47, 28:48, 29:3, 29:5 to  
29:7, 29:14, 29:16, 29:17, 29:25,  
29:26, 29:31, 32:1, 32:18, 32:21,  
32:25, 32:28, 32:30, 32:32, 32:33,  
32:40, 33:37, 34:43, 34:56, 34:63,  
34:64, 34:70, 35:36, 35:38, 36:17,  
36:20, 37:2, 42:7, 45:13, 45:34,  
46:3, 47:68, 48:35, 49:4, 49:6,  
50:3, 50:5, 50:6, 50:8, 50:9, 50:13,  
50:15, 50:19, 50:21, 50:25, 50:26

Fees, 1:1 to 1:3, 1:6 to 1:9, 1:12, 1:22,  
1:23, 1:27, 1:29, 2:14, 2:30, 3:13,  
4:12, 4:20, 6:33, 7:10, 7:44, 8:21,  
9:9, 9:11, 11:44, 11A:13, 11A:14,  
12:7, 12:12, 13:13, 13:27, 13:29,  
14:8, 14:9, 14:14, 15:2, 15:21,  
15:22, 16:2, 16:5, 17:10, 17:15,  
19:38, 21:44, 22:27, 24:3, 24:5,  
24:7, 24:8, 25:14, 27:3, 27:7,  
27:16, 27:30, 29:27, 30:4, 30:5,  
30:7, 30:10 to 30:12, 31:8, 31:10  
to 31:14, 33:34, 33:44, 34:1,

## INDEX

### BUSINESS—Cont'd

34:14, 34:16, 34:17, 34:31, 34:39,  
34:60, 34:61, 35:9, 35:39, 35:40,  
37:19, 37:45, 44:1, 44:8, 44:31,  
44:37, 44:40, 45:19, 45:36, 45:58,  
46:7, 47:6, 47:11, 47:15, 47:20,  
47:30, 47:37, 47:51, 47:63, 47:64,  
47:79, 48:11, 48:24, 49:2, 49:5,  
49:8, 50:6, 50:9, 50:17

Fundraising, 11A:17, 11A:20, 11A:22,  
11A:25 to 11A:27

Hearings, 29:11, 33:40, 47:45

Liability, 1:2, 1:4, 1:10, 1:24, 1:28,  
1:29, 1:31, 1:33, 1:37, 2:2 to 2:9,  
2:11 to 2:16, 2:22, 2:23, 2:30, 2:34  
to 2:39, 3:2, 3:13, 4:2, 4:12, 4:14,  
5:1, 5:2, 5:4, 5:6, 5:7, 5:9 to 5:13,  
5:17, 5:21, 5:25 to 5:33, 5:37, 5:39  
to 5:43, 6:1 to 6:6, 6:10, 6:14,  
6:16 to 6:19, 6:22, 6:27, 6:30,  
6:31, 6:37, 6:38, 6:41, 6:44, 6:46,  
7:1 to 7:56, 8:1, 8:3, 8:7, 8:17,  
8:21, 8:23, 8:32, 8:38, 8:64, 9:1,  
9:4, 9:5, 9:7 to 9:11, 9:21, 9:24,  
9:27, 9:31, 9:32, 9:35, 9:38, 9:40,  
9A:3, 9A:10, 10:1, 10:6 to 10:8,  
10:30, 10:53, 10:56, 10:58, 11:1,  
11:5, 11:25, 11:44, 11:46, 11A:1,  
11A:3, 11A:5, 11A:10, 11A:18,  
11A:27, 12:2, 12:4, 12:11, 12:15,  
12:25, 13:21, 13:35, 13:43, 13:45,  
13:53, 14:9, 15:9, 15:10, 15:18,  
15:32, 15:40, 16:2, 16:25, 17:19,  
18:1, 18:27, 18:34, 18:41, 19:10,  
19:20, 19:34, 19:41, 20:1, 21:1,  
21:2, 21:17, 21:19, 21:50, 21:59,  
22:1, 22:14, 22:15, 22:23, 22:26 to  
22:28, 23:1, 23:26, 23:27, 24:1 to  
24:7, 24:10, 24:11, 24:16, 25:1,  
25:3, 25:4, 25:6, 25:11, 25:13 to  
25:17, 25:36, 26:22, 26:30, 26:38,  
26:45, 26:47, 27:1 to 27:3, 27:5 to  
27:7, 27:15 to 27:26, 27:29, 28:15,  
28:25, 28:28, 28:33, 30:4, 31:13,  
32:37, 32:42, 32:44, 33:11, 33:17,  
33:21, 33:39, 33:42, 33:43, 34:55,  
34:58, 35:1, 35:2, 35:9, 35:12,  
35:20, 35:21, 35:27, 35:28, 35:37,  
35:39, 35:44, 35:45, 35:47, 37:2,  
37:45, 37:46, 38:1, 38:75, 41:38,  
41:53, 43:1, 43:42, 44:1, 44:7,  
44:13, 44:25, 44:32, 44:33, 44:37  
to 44:41, 45:6, 45:13, 45:19,  
45:20, 45:26, 45:33, 45:35, 45:37,  
45:38, 45:41, 45:50 to 45:52,  
45:63, 45:68, 46:20, 46:21, 47:4,

### BUSINESS—Cont'd

47:22, 47:75 to 47:77, 48:25,  
48:26, 48:28, 48:32, 49:2 to 49:5,  
49:9

Licenses and permits, 3:12

Liens and encumbrances, 13:46, 47:51

Meetings, 1:29, 2:9, 2:23, 2:33, 2:35,  
2:37, 7:15, 7:17, 9:17 to 9:19,  
9:29, 11A:27, 15:18, 18:37, 19:1,  
19:9 to 19:14, 19:16, 19:18 to  
19:20, 19:25, 20:11, 20:19, 20:22,  
22:5, 22:8, 24:6, 25:14, 25:16,  
26:8, 27:3, 28:26, 29:1, 29:32,  
44:10, 47:8, 47:80

Minimum contacts test, 24:12, 24:13

Negligence, 1:33, 2:7, 2:34, 5:3, 5:4,  
5:21, 5:43, 11A:27, 45:66, 49:2

Nonresident, 4:20, 8:7, 11:3, 11:5,  
11:10, 24:1 to 24:3, 24:6, 24:7,  
24:10 to 24:16, 24:18, 24:20,  
24:22 to 24:25

Nonresidents, 17:25

Notice or knowledge, 5:43

Ordinances, 27:21

Peer review, 28:52

Penalties, 1:16, 1:31 to 1:37, 6:37, 6:45,  
7:46, 7:54, 9:30, 9:31, 9:39, 10:19,  
11A:13, 12:12, 15:53, 15:55, 16:2,  
21:56, 24:5, 27:3, 27:21 to 27:24,  
28:1, 29:1, 29:4, 29:6, 29:14,  
29:25, 30:3, 31:4, 31:10, 32:46,  
33:46, 35:12, 37:45, 37:46, 38:1,  
38:47, 40:21, 41:53, 42:1, 42:29,  
44:31, 44:37, 44:40, 45:19, 47:3,  
47:25, 49:2, 49:4, 49:5, 49:9

Qualified foreign entities, 24:14

Reasonableness, 1:8, 1:14, 1:28, 9:25,  
13:5, 17:1, 18:34, 24:12, 28:8,  
28:12, 28:34, 35:16, 37:39, 38:1,  
38:4, 38:5, 38:23, 49:5

Reciprocity, 28:30, 50:38

Registered office and agent, 9:13, 9:30,  
24:8

Registration, 2:4 to 2:7, 2:9, 2:34, 3:7  
to 3:9, 3:11, 5:39, 6:8, 6:36, 6:37,  
6:39, 7:33, 7:46, 7:48, 9:31, 9:33,  
11:49, 11A:19, 12:15, 12:25,  
13:29, 13:37, 15:22, 15:40, 15:43,  
16:1 to 16:3, 16:5, 16:20, 17:1,  
17:2, 17:7, 17:10, 17:14, 17:15,  
17:19, 17:23, 17:25, 17:31, 18:1,  
18:25, 18:27, 18:28, 18:34, 18:39,  
21:3, 21:4, 22:26, 24:3, 24:6, 24:7,  
30:2, 30:6, 30:7, 30:12, 31:2, 31:5,  
31:7 to 31:12, 31:15, 32:1, 32:3,

**BUSINESS—Cont'd**

32:4, 32:9, 32:11, 32:16 to 32:20, 32:23 to 32:41, 32:43, 32:50 to 32:52, 33:34, 33:35, 33:44 to 33:46, 33:50, 33:51, 34:73, 35:3, 35:5, 35:7, 45:5, 45:42, 47:53, 48:35, 49:3, 49:8, 50:3, 50:4, 50:40

Retirement, 4:1, 4:16, 8:48, 8:49, 10:8, 10:15, 11:3, 11:5, 11A:5, 12:12, 14:9, 14:15, 15:49, 16:17, 16:21, 17:11, 21:9, 21:12, 21:13, 21:17, 21:18, 21:24, 21:29, 21:32, 21:35, 21:37, 21:38, 21:45, 21:48, 25:20, 27:3, 27:28, 27:29, 37:45, 37:47, 38:1, 38:4, 38:75, 39:2, 39:12, 39:18, 39:29 to 39:33, 39:36, 39:44, 41:38, 44:38, 47:1, 47:17, 48:3, 48:20, 48:27, 48:47

Scope, 1:1 to 1:6, 1:14, 1:15, 2:1, 2:2, 2:11, 3:1, 4:1, 5:1, 5:2, 5:4, 5:18, 5:28, 6:1, 7:1, 8:1, 8:7, 9:1, 10:1, 10:41, 11:1, 11A:1 to 11A:3, 11A:27, 11A:29, 12:1, 12:29, 13:1, 13:37, 13:44, 13:46, 13:52, 14:1, 15:1, 15:21, 15:22, 15:32, 16:1, 16:11, 17:1 to 18:2, 18:25, 19:1, 20:1, 21:1 to 22:1, 22:8, 22:12, 22:19, 23:1, 24:1, 24:12, 25:1, 27:1, 27:4, 27:23, 28:1, 28:15, 28:26, 29:1, 29:5, 29:14, 30:1, 31:1, 31:12, 31:13, 32:1, 32:25, 32:40, 33:1, 33:3, 33:10 to 33:23, 33:25, 33:48, 34:1, 34:2, 34:15, 34:20, 34:23, 34:24, 34:26, 34:32, 34:52, 34:58, 34:65, 35:1, 35:30, 35:37, 36:1, 36:2, 36:6, 37:1, 37:8, 37:23, 37:28, 37:39, 38:1, 41:38, 41:57, 42:1, 43:1, 44:1, 45:1, 45:5, 45:55, 46:1, 46:2, 46:9, 47:1, 47:21, 48:1, 48:2, 48:60, 49:1, 49:4, 49:5, 50:1, 50:8, 50:13, 50:16

Stamp, 33:13, 36:11, 47:72, 50:15, 50:25, 50:26, 50:38, 50:40

State of organization, 13:43, 24:2 to 24:4, 24:7

State taxation, 8:7, 10:56 to 10:58, 24:1, 24:16, 24:18, 24:20, 24:22 to 24:25

Students, 33:13, 38:52, 50:1, 50:2, 50:27, 50:31 to 50:33

Technicians, 50:26

Third parties, 1:22, 2:3, 2:17, 2:33, 2:35, 2:37, 3:3, 4:11, 5:1 to 5:3, 5:7, 5:11, 5:12, 5:17, 5:25 to 5:33,

**BUSINESS—Cont'd**

6:4, 6:9, 6:35, 7:3, 7:7, 7:11, 7:16, 7:18, 7:20, 7:32, 9:10, 9:13, 9:27, 10:31, 10:38, 11:43, 12:16, 12:25, 12:29, 13:42, 15:36, 15:38, 16:16, 16:18, 16:29, 17:1, 19:33, 21:1, 21:3, 21:13, 21:47, 21:56, 21:59, 21:64, 22:1, 25:3, 25:15, 25:17, 27:3, 27:16, 27:18, 30:5, 32:24, 32:30, 32:33, 33:11, 34:35, 35:26, 35:27, 35:36, 36:1, 36:19, 43:1, 43:35, 44:34, 45:6, 45:8, 45:17, 45:37, 45:38, 45:67, 47:20, 47:42, 49:2, 49:5

Transacting business in other states, 24:2 to 24:4

Uniform Interstate and International Procedure Act, 24:15

Validity, 9:17, 13:21, 13:36, 19:10, 19:26, 20:1, 20:3, 20:5, 20:8, 20:11, 20:14, 21:35, 21:52, 24:10, 32:25, 34:28, 34:43, 34:46, 34:52, 37:1, 41:21, 43:2, 45:68, 47:10, 47:51, 50:1, 50:4 to 50:6, 50:8, 50:10, 50:12, 50:15, 50:22, 50:26, 50:38

Violations, 1:16, 3:11, 12:12, 13:42, 16:2, 17:10, 21:53, 22:26, 25:17, 27:3, 28:1, 28:3, 28:6, 28:16, 29:1 to 29:4, 29:6, 29:7, 29:10, 29:11, 29:19, 29:20, 29:27, 29:31 to 29:33, 30:17, 31:4, 31:7, 31:10, 31:24, 33:44 to 33:46, 35:12, 41:53, 42:19, 42:29, 47:21, 49:4, 49:5, 49:9

**BUSINESS ENTITY**

Corporation, 1:1, 1:24, 2:1, 2:6, 2:9 to 2:11, 2:13, 2:15 to 2:20, 2:23, 2:27, 2:37 to 2:39, 4:2, 4:12, 5:2, 5:39, 7:2, 7:44, 8:21, 8:63, 8:66 to 8:69, 9:25, 10:1, 10:2, 11:44, 12:17, 19:11 to 19:14, 21:1, 21:19, 24:2, 24:3, 24:5, 25:5, 25:12, 27:17, 27:29, 32:10, 37:2, 48:25, 48:26, 48:59

General partnership, 2:4 to 2:7, 2:13, 2:14, 2:22, 2:26, 2:29, 2:33, 2:34, 2:37, 5:1, 5:2, 5:39, 6:1, 8:64, 24:2, 24:5, 48:24 to 48:26

Limited liability company, 1:24, 2:6, 2:11, 2:22, 2:23, 2:37, 4:12, 5:39, 7:2, 7:3, 7:5, 7:44, 8:21, 11:44, 24:2, 24:3, 24:5, 27:17, 27:29, 37:2, 48:25

Limited partnership, 2:5, 2:6, 2:8, 2:9, 2:14, 2:23, 2:26, 2:27, 2:35 to

## INDEX

### **BUSINESS ENTITY—Cont'd**

2:37, 4:12, 6:1, 7:44, 8:21, 8:64,  
11:44, 24:2, 24:3, 24:5, 25:1,  
48:25, 48:26

S corporation, 2:6, 2:9 to 2:11, 2:13,  
2:16 to 2:19, 2:23, 2:39, 4:12, 5:2,  
5:39, 7:2, 7:44, 8:21, 8:63, 8:67,  
10:2, 11:44, 25:12, 48:25

Sole proprietorship, 2:3, 2:4, 2:11, 2:13,  
2:17, 2:18, 2:22, 2:29, 2:32, 4:2,  
4:12, 4:21, 7:44, 8:21, 8:65, 11:44,  
24:2, 24:5, 27:17

Types, 1:1, 2:6, 2:10, 2:23, 2:39, 5:1,  
5:2, 8:67, 9:25, 10:1, 21:1, 24:1 to  
25:1, 25:5, 25:12, 27:16, 27:17,  
48:23, 48:25, 48:26

### **BUSINESS ENTITY**

Architects, 2:7, 2:34

### **BUSINESS JUDGMENT RULE**

Corporations, 7:3, 9A:3, 11A:3, 22:1,  
22:14

### **BUSINESS PLAN**

Sole proprietorship, 3:1, 3:3

### **BUSINESS REVIEW LETTERS**

Requests, 29:9

### **BUSINESS RISK**

Description, 12:21, 27:2, 27:13

Scope, 27:1, 27:4, 27:23

Third-party liability, 27:23

### **BUSINESS TAXABLE INCOME**

Venture capital financing, 15:49

### **BUSINESS TRUSTS**

Definitions, 17:11

Insurance, 17:11

Investors, 17:11

Liability, 2:2, 6:30, 7:6

Merger, 6:30

Officers, 17:11

Purposes, 7:6

Sale, 17:11

### **BUY-SELL**

Additional provisions, 9:10, 21:1, 21:54  
to 21:64

Agreed price, 21:37, 21:38

Agreements, 5:20, 7:13, 7:38, 9:1, 9:2,  
9:8, 9:10, 9:17, 9:23, 9:27, 21:1 to  
21:64, 23:5, 25:12, 37:8, 48:2,  
48:30, 48:39, 48:40, 48:59

Allocation of income, 21:63

### **BUY-SELL—Cont'd**

Appraised price, 21:37, 21:43

Bad behavior, 21:33

Buyout insurance, 21:60

Closing, 21:49, 21:56, 21:62, 21:63

Conflicts of interest, 1:22, 21:13

Core provisions, 21:1, 21:24 to 21:53

Corporations, 2:27, 7:18, 9:1, 9:2, 9:8,  
9:10, 9:17, 9:23, 9:27, 11:9, 21:1,  
21:3, 21:7, 21:17, 21:34, 21:56,  
21:62, 21:63, 25:12, 48:28, 48:30,  
48:39, 48:59

Deadlock, 21:56, 25:12

Death, 2:26, 5:12, 7:18, 7:32, 11:9, 21:8  
to 21:10, 21:12, 21:13, 21:17,  
21:18, 21:21 to 21:25, 21:27,  
21:29 to 21:31, 21:35 to 21:38,  
21:44, 21:45, 21:48, 21:60, 21:62,  
25:12, 48:2, 48:28, 48:30, 48:39,  
48:40, 48:59, 48:61

Disability, 5:12, 7:18, 7:32, 11:9, 21:9,  
21:10, 21:12, 21:13, 21:17, 21:18,  
21:21, 21:22, 21:24, 21:29, 21:31,  
21:33, 21:35, 21:37, 21:38, 21:45,  
21:48, 21:60, 21:62, 25:12

Dissolution, 2:26, 5:12, 11:9, 21:9,  
21:11, 21:35, 21:56, 21:57, 25:12

Employment agreements, 9:17, 21:14,  
21:15, 21:33, 25:12, 37:8

Enforcement, 21:53

Estate planning, 7:38, 21:28, 48:2,  
48:28, 48:30, 48:39, 48:40, 48:59,  
48:61

Form, 2:26, 2:27, 5:12, 9:1, 21:1,  
21:12, 21:14 to 21:16, 21:19,  
21:34, 21:35, 21:51, 25:12, 45:30,  
45:39

Formula price, 21:37, 21:40

Going concern value, 2:26, 21:40,  
21:42, 21:43, 21:56, 25:12

Guaranties, 21:55, 21:59

Hybrid agreement, 21:1, 21:16 to 21:19,  
21:23

Indemnification, 9:10, 21:59

Insolvency, 21:34

Insurance funding, 21:21 to 21:23

Interest sales, 45:39

Laziness, 21:33

Legends, 21:52

Limited liability company, 7:13, 7:38,  
9:1, 21:2

LLCs, 2:26, 7:13, 7:18, 7:32, 7:38, 9:2,  
21:1, 21:3, 21:6, 21:11, 21:14,  
21:32, 21:52, 21:56, 21:63

**BUY-SELL—Cont'd**

May, 1:22, 2:26, 2:27, 5:12, 7:13, 7:18, 7:38, 9:1, 9:2, 9:8, 9:10, 9:17, 9:23, 9:27, 11:9, 21:2 to 21:4, 21:6 to 21:9, 21:12 to 21:14, 21:17, 21:18, 21:20 to 21:23, 21:25 to 21:28, 21:30 to 21:43, 21:47, 21:48, 21:51, 21:53, 21:55 to 21:64, 23:5, 25:12, 37:8, 45:30, 45:39, 48:2, 48:28, 48:39, 48:40, 48:61

Offer price, 21:37, 21:45

Other events, 11:9, 21:10

Owner transitions, 21:9, 21:24, 21:29, 21:33, 21:37

Partnerships, 2:26, 5:12, 5:20, 9:2, 9:23, 21:1, 21:3, 21:5, 21:6, 21:10, 21:11, 21:14, 21:17, 21:32, 21:52, 21:56, 21:63, 48:39

Price, 2:26, 5:12, 5:20, 7:18, 7:32, 7:38, 9:10, 11:9, 21:3, 21:8 to 21:10, 21:13, 21:15, 21:17, 21:18, 21:21, 21:24, 21:27, 21:29, 21:30, 21:33, 21:35, 21:37 to 21:48, 21:50, 21:51, 21:56, 21:60, 23:5, 25:12, 45:30, 48:30, 48:39, 48:40

Purpose, 9:10, 9:23, 11:9, 21:3 to 21:13, 21:21, 21:35, 48:30, 48:40

Redemption agreement, 21:1, 21:16 to 21:20, 21:30

Redemption and hybrid agreements, 21:23, 21:51

Releases, 21:59

Retirement, 21:7, 21:9, 21:12, 21:13, 21:17, 21:18, 21:24, 21:29, 21:32, 21:35, 21:37, 21:38, 21:45, 21:48

S corporations, 2:27, 11:9, 21:3, 21:7, 21:62, 21:63, 48:28

Scope, 9:1, 21:1, 21:2, 37:8, 48:2

Security, 13:40, 21:26, 21:49 to 21:52

Shall, 21:20, 21:43

Shareholder debt, 21:46

Small businesses, 1:22, 9:1, 9:27, 21:1 to 21:4, 21:33, 21:34, 21:42, 21:46, 21:48, 21:58, 21:59, 48:2

Startup ventures, 21:2, 21:33, 21:37

Stipulated value, 21:37, 21:39, 21:40

Structure, 5:12, 9:2, 21:1, 21:3, 21:16 to 21:23, 21:51

Termination of agreement, 21:61

Termination of employment, 11:9, 21:32, 21:62

Termination of loans, 21:58

**BUY-SELL—Cont'd**

Terms, 5:12, 7:18, 7:38, 9:2, 9:8, 9:17, 11:9, 21:3, 21:8, 21:9, 21:11, 21:13, 21:14, 21:18, 21:27, 21:33, 21:35, 21:37, 21:48, 21:49, 21:52, 21:53, 21:56, 21:61, 21:62, 21:64, 25:12, 37:8, 48:40

Transfer restrictions, 21:4, 21:7, 21:24 to 21:26, 21:34, 21:35, 21:37, 21:53, 21:62

Triggering events, 21:33, 21:37

Voluntary withdrawal, 21:33

Withdrawal, 5:12, 21:32, 21:33

**BYLAWS**

Amendment, 2:23, 7:18, 9:19, 19:4, 19:11, 19:14, 19:16, 20:2, 20:19, 20:29, 21:14

Limited liability companies, 7:13, 7:18, 20:29

**C CORPORATION**

Corporation, 2:1, 2:9 to 2:11, 2:13, 2:17 to 2:20, 2:38, 4:12, 5:2, 5:39, 7:1, 7:40, 7:44, 8:19, 8:21, 8:63, 9:4, 10:1, 10:4 to 10:6, 10:39, 10:46, 10:53, 11:1 to 11:3, 11:5, 11:13, 11:15, 11:17, 11:18, 11:22, 11:28 to 11:31, 11:33, 11:36 to 11:38, 11:40, 11:44, 11:48, 12:12, 15:47, 15:49, 15:51, 21:23, 21:53, 23:15, 23:17, 25:22, 38:50, 43:6, 43:26, 43:31, 43:47, 43:51, 44:19, 44:22, 44:25, 46:2, 46:10, 46:15, 46:25, 46:30, 48:21, 48:27, 48:60

**CAFETERIA PLANS**

Elections, 38:68

Executive and owner compensation, 38:1, 38:54, 38:66 to 38:68, 38:71

Nondiscrimination rules, 38:1, 38:54

Simple cafeteria plans, 38:71

**CALIFORNIA**

Blue sky laws, 17:31

**CALLS**

Corporations, 9:21

Subscriptions, 9:21

**CANCELLATION**

Limited liability companies, 44:39, 44:41

**CANDOR**

Patent application, 34:28

## INDEX

### CAPACITY

Taxation, 25:22

### CAPITAL

Accounts, 5:16, 5:21, 7:27, 7:28, 7:34, 8:9, 8:10, 8:32, 8:34, 8:37, 8:45, 10:15, 12:4 to 12:6, 12:12, 13:1, 13:25, 14:12, 14:17, 16:17, 21:41, 26:43, 43:1, 43:51, 44:32, 46:4, 46:20

Assets, 2:5, 2:7, 2:9, 2:18, 2:19, 2:23, 2:26, 2:32, 2:33, 2:35, 2:37, 4:9, 4:10, 4:21, 5:14 to 5:16, 5:21, 6:20, 7:6, 7:11, 7:12, 7:14, 7:26 to 7:29, 7:31, 7:34, 8:1, 8:9, 8:34, 8:39, 8:46, 8:47, 8:61, 8:62, 8:64, 8:65, 8:67 to 8:69, 9:26, 10:22, 10:33, 10:40, 10:50, 10:58, 11:1, 11:28, 11:36, 11:42, 12:3, 12:6, 12:8, 12:11 to 12:13, 13:5, 13:7, 13:25, 13:36, 13:46, 14:1, 14:5, 14:6, 14:8, 14:10, 14:12, 14:17, 14:21, 15:7, 15:14, 15:18, 15:21, 15:28, 15:29, 15:39, 15:50, 15:51, 16:19, 17:1, 17:27, 19:3, 21:41, 21:50, 22:3, 22:15, 23:3, 24:4, 25:3, 25:14, 25:21, 26:25 to 26:27, 26:43, 26:47, 36:1, 38:43, 43:2, 43:31, 43:40, 43:46, 43:51, 44:13, 44:18, 44:25, 44:26, 44:32, 44:33, 44:36, 44:39, 45:26, 45:31, 45:36, 45:37, 45:44, 45:45, 45:54, 45:62, 46:1, 46:4, 46:5, 46:10, 46:13, 46:14, 46:20, 46:21, 46:24, 46:27, 48:16, 48:17, 48:19 to 48:21, 48:31, 48:62, 50:19

Corporations, 2:4, 2:6, 2:7, 2:9, 2:18, 2:19, 2:23, 2:38, 4:12, 7:6, 7:11, 7:16, 7:40, 7:44, 8:1, 8:21, 8:30, 8:37, 8:39, 8:44, 9:5, 9:20, 9:26, 9A:8, 10:6, 10:10, 10:11, 10:15, 10:20 to 10:22, 10:29, 10:33 to 10:35, 10:38 to 10:40, 10:44, 10:47, 10:48, 10:50, 10:58, 11:1, 11:22 to 11:24, 11:26 to 11:28, 11:30 to 11:32, 11:34, 11:36, 11:42, 11:44, 11:45, 14:1, 14:5, 14:21, 15:48, 15:55 to 15:59, 18:2, 19:1, 20:26, 22:15, 22:18, 23:1, 23:17, 24:3, 24:4, 24:23, 25:14, 25:22, 25:29, 25:34, 25:38, 26:2, 26:26, 26:27, 26:30, 38:74, 43:1, 43:2, 43:5, 43:6, 43:13, 43:31, 43:32, 43:40, 43:47 to 43:49, 43:51, 44:33, 44:39, 46:1, 46:4, 46:10, 48:20

### CAPITAL—Cont'd

General partnership, 2:4 to 2:7, 2:22, 2:26, 2:33, 2:37, 5:17, 5:21, 7:21, 8:64, 19:1, 23:1, 23:23, 23:24, 25:3, 25:14, 26:45, 44:32

Limited liability company, 2:6, 2:22, 2:23, 2:37, 4:12, 7:5, 7:6, 7:16, 7:21, 7:27 to 7:29, 7:34, 7:44, 8:21, 11:44, 12:2, 12:4, 12:11, 15:9, 15:27, 15:32, 15:47, 23:1, 23:28, 23:29, 24:3 to 25:3, 26:30, 26:43, 26:45, 26:47, 38:74, 43:1, 44:25, 44:39, 45:26, 46:21

Taxation, 2:9, 2:18, 4:1, 4:3 to 4:5, 4:9, 4:10, 4:12, 4:13, 7:6, 7:40, 7:44, 7:45, 8:1, 8:13, 8:15, 8:46 to 8:48, 10:6, 10:58, 11:30 to 11:32, 15:46, 15:48, 15:49, 15:52 to 15:59, 23:1, 24:16, 24:23, 25:22, 26:35, 38:11, 38:33, 38:35, 38:37, 38:74, 38:76, 43:1, 46:1

Venture capital financing, 12:3, 14:1, 15:1 to 15:32, 15:34 to 15:59

### CAPITALIZATION

Accounts, 10:23, 10:26, 10:30, 13:42

Assets, 10:22, 10:30, 10:32, 10:33, 10:40 to 10:42, 10:58, 11A:10, 13:42, 38:43, 48:30

Corporations, 10:20 to 10:42, 10:58, 11A:9 to 11A:11, 15:55, 15:59, 48:30

Limited liability company, 7:15, 11A:10

Taxation, 10:42, 10:58, 15:55, 15:59, 48:30

Venture capital financing, 15:55, 15:59

### CAPLINES

Government financing, 14:17

### CASH

Dividends, 2:18, 2:19, 11:48, 12:13, 13:2, 15:2, 15:11, 15:23, 15:39, 20:7, 21:62, 23:1 to 23:7, 23:11, 23:13, 23:14, 23:17 to 23:19, 23:21, 23:25, 23:26, 25:34, 27:6, 38:4 to 38:7, 43:14, 43:36, 44:25, 48:27

Executive and owner compensation, 38:1 to 38:10, 38:15, 38:23 to 38:25, 38:36, 38:40 to 38:44, 38:46, 38:52, 38:54, 38:64, 38:67, 38:68

### CEASE AND DESIST ACTIONS

Federal Trade Commission, 29:15

**CHANGES**

Limited liability company, 7:3, 7:27,  
7:34, 7:35, 7:38, 12:4, 24:4, 26:16,  
26:46  
Taxation, 4:4, 4:15, 5:2, 11:16, 24:21,  
26:37, 49:8

**CHARITIES**

Corporations, 11A:4, 11A:6, 11A:7,  
11A:13, 11A:16, 11A:20

**CHILD AND DEPENDENT CARE**

Executive and owner compensation,  
38:1, 38:62, 38:66

**CIVIL RIGHTS ACT OF 1964**

Affirmative defenses, 41:11, 41:17  
Bona fide occupational qualification,  
41:10, 41:12  
Discrimination, 27:3, 38:45, 41:1, 41:2,  
41:4 to 41:6, 41:8, 41:9, 41:12 to  
41:14, 41:18, 41:20, 41:22 to  
41:26, 41:30, 41:31, 41:56  
Dismissal, 41:27  
Disparate impact, 41:5, 41:8, 41:12,  
41:21, 41:23, 41:25, 41:30  
Disparate treatment, 41:5, 41:6, 41:8  
Employment notices, 41:10  
Enforcement, 27:3, 41:1, 41:3, 41:24 to  
41:31  
Exemptions, 41:1, 41:3, 41:11  
Government, 27:3, 41:1, 41:3, 41:29  
Investigation, 41:9, 41:17, 41:26 to  
41:28  
Mixed motive, 41:6, 41:7  
Practices specifically permitted, 41:11,  
41:12  
Private, 27:3, 41:3, 41:30, 41:56  
Prohibited acts, 41:4 to 41:10  
Reasonable cause determination, 41:28  
Remedies, 41:1, 41:3, 41:7, 41:31,  
41:56  
Retaliation, 41:9, 41:15  
Reverse, 41:8, 41:23  
Sexual harassment, 41:9, 41:14 to  
41:17, 41:20  
Violations, 27:3, 41:7

**CLAIMS**

Limited partnership, 2:5, 2:14, 2:35,  
6:18, 6:19, 6:22, 7:43, 23:1, 44:1,  
44:33, 44:35, 48:36

**CLASSIFICATION ELECTIONS**

Taxation, 8:3

**CLAYTON ACT**

Antitrust, 27:3, 28:1, 28:2, 28:5, 28:6,  
28:12, 28:16, 28:20, 28:44, 28:46,  
28:47, 28:49, 28:50, 29:21, 29:22,  
29:24, 29:26 to 29:28, 29:31  
Damages, 27:3, 28:1, 28:12, 29:27  
Discrimination, 27:3, 28:1, 28:2, 28:5,  
28:6  
Evidence, 28:47, 29:26, 29:31  
Price discrimination, 28:1, 28:2, 28:5,  
28:6

**CLICK-WRAP**

Arbitration, 49:6  
Browse-wrap, 49:6  
Forum selection, 49:6

**CLIENT**

Conflicts of interest, 1:2, 1:4, 1:12, 1:20  
to 1:29, 1:33, 12:19, 17:7  
Control, 1:9, 1:12, 1:13, 3:15, 17:7,  
27:6, 30:4, 37:39, 38:43, 49:5  
Franchising, 30:4, 30:9, 30:10, 30:12  
Identification, 49:5

**CLOSELY HELD BUSINESS**

Agreement, 19:1, 21:8, 21:53  
Buy-sell agreements, 21:8, 21:53  
Corporation, 19:1, 21:53  
Corporations, 19:1  
Disguised dividends, § , 19:1, 21:8,  
21:53  
Limited partnerships, 19:1  
LLC members, 19:1  
LLCs, 19:1  
Owners, 19:1, 21:8, 21:53  
Partnerships, 19:1  
Restrictions, 21:53  
S corporation, 21:53  
Tax planning, 21:8

**CLOSELY HELD CORPORATIONS**

Amendment, 7:18, 9:25, 20:2  
Articles of incorporation, 9:12, 9:23,  
9:25, 9:27, 9:28, 19:8, 20:2, 20:16,  
22:7, 22:8, 23:1  
Consent, 7:18, 9:25, 9:28, 20:22, 20:26  
Deadlock, 20:22, 20:26  
Directors, 7:18, 9:8, 9:12, 9:22, 9:24,  
9:25, 9:27, 9:28, 19:10, 20:2,  
20:16, 20:22, 22:7, 22:8, 22:26,  
23:1, 23:11, 38:9, 46:30  
Duties, 22:7, 22:8, 22:26  
Good faith, 22:26  
Majority shareholders, 23:11



## INDEX

### CLOSELY HELD CORPORATIONS

#### —Cont'd

- Minority shareholders, 9:12, 9:25, 9:27, 9:28, 20:1, 20:2, 20:16, 20:22, 23:1, 23:11
- Ratification, 19:10, 22:8

### COLLABORATION AMONG COMPETITORS

- Antitrust laws, 28:12, 29:23

### COLLECTIONS

- Loans, 13:25 to 13:27, 14:12, 14:17
- Partners, 49:8

### COMMERCE CLAUSE

- Nonresident businesses, 24:17, 24:19 to 24:21, 24:23 to 24:25

### COMMERCIAL BANKS

- Loans, 13:11, 13:14, 13:32, 13:34, 16:11

### COMMERCIAL BRIBERY

- Brokerage, 28:24
- Goods, 28:24
- Services, 28:24

### COMMERCIAL DISPUTES

- Arbitration, 13:61

### COMMERCIAL FINANCE COMPANIES

- Loans, 13:32, 13:34

### COMMERCIAL LENDERS

- Loans, 3:5, 9:5, 12:2, 13:1, 13:11, 13:12, 13:14 to 13:16, 13:22, 13:25, 13:26, 13:31, 13:33, 13:34, 14:4, 14:5, 14:11, 14:34

### COMMERCIAL LOANS

- Loans, 3:5, 12:22, 13:1, 13:13 to 13:24

### COMMUNITY ADJUSTMENT AND INVESTMENT PROGRAM

- Government financing, 14:14

### COMPENSATION

- Executive and owner compensation, 38:1 to 38:76
- Limited liability companies, 7:41, 8:1, 11:25, 11A:10, 38:1, 44:40
- Partnerships, 2:1, 2:9, 2:10, 2:18 to 4:20, 5:15, 5:39, 6:12, 7:41, 8:1, 8:13, 8:23, 8:39, 8:43, 10:24, 11:1, 11:24, 11:25, 11:42, 14:13, 15:58, 15:59, 38:44, 38:49, 38:73

### COMPENSATION—Cont'd

- Qualified retirement plans, 38:1, 38:4, 38:8, 38:13, 38:14, 38:20, 39:1, 39:3 to 39:7, 39:10, 39:12, 39:18, 39:27, 39:28, 39:31, 39:32, 39:39, 39:40, 39:42, 39:44, 39:45

### COMPETITION

- Corporations, 3:7, 11A:6, 14:1, 15:55, 15:58, 22:18, 27:3, 28:1, 28:33, 29:3, 34:68
- Partnerships, 3:7, 15:58

### COMPLIANCE

- Antitrust, 27:3, 28:24, 28:49, 29:12, 29:14, 29:18, 29:32, 29:33, 31:23
- Audits, 22:14, 27:4, 29:33, 49:5
- Boycotts, 29:32
- Certification, 13:44, 49:9
- Counseling, 12:25, 29:32
- Discrimination, 15:22, 22:25, 27:3, 29:12, 41:2, 41:13, 41:51, 41:55, 41:57, 49:5, 49:9
- Exercises, 49:5
- Intellectual property, 15:21, 27:3, 35:5, 49:9
- Investigations, 42:23, 42:24
- Mergers, 28:49
- Price discrimination, 29:12
- Price maintenance, 31:23
- Records, 5:12, 13:45, 18:44, 27:4, 33:42, 40:2, 42:7, 42:25, 49:5, 49:9
- Resale price maintenance, 31:23
- Risks, 3:13, 13:45, 22:14, 24:3, 25:9, 27:4, 27:23, 47:38, 49:5, 49:9
- Robinson-Patman Act, 28:24, 29:12
- Subpoena, 29:14
- Tests, 17:1, 41:2
- Trade associations, 29:32
- Videos, 49:9

### COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT

- Authority, 27:3
- Liability, 27:3

### COMPUTATION

- Taxation, 4:3, 24:22

### COMPUTER HARDWARE

- Software, 15:2

**COMPUTER SOFTWARE**

Agents, 35:15, 49:8  
 Leases, 46:3  
 Liability, 33:11  
 License, 46:3, 49:8  
 Ownership, 37:25, 37:27  
 Patent, 35:4, 37:27  
 Software, 8:20, 11:23, 33:3, 33:11,  
 33:13, 35:4, 35:15, 35:48, 37:25,  
 37:27, 46:3, 49:8  
 Third parties, 33:11

**CONFIDENTIALITY**

Agreements, 15:20, 15:25, 15:55,  
 15:58, 21:33, 35:16, 35:30, 35:32,  
 35:48, 35:49, 36:1 to 36:27, 37:5,  
 37:6, 37:28, 45:8, 49:5  
 Trade secrets, 15:25, 35:1, 35:6, 35:16,  
 35:18, 35:29, 35:30, 35:32, 35:37,  
 35:42, 35:44, 35:48, 35:49, 36:1 to  
 36:4, 36:7, 36:9 to 36:14, 36:24 to  
 36:26, 37:5, 45:8

**CONFIDENTIALITY AGREEMENTS**

Acknowledgment, 35:49, 36:20, 36:21  
 Advantages, 36:1, 36:3, 36:8, 36:9  
 Burden of proof, 36:16, 36:17  
 Confidential information, 36:1, 36:3,  
 36:4, 36:6 to 36:19, 36:21, 36:23  
 to 36:26, 45:8  
 Consideration, 36:1, 36:5  
 Definition, 35:16, 36:1, 36:3, 36:6, 36:8  
 to 36:17  
 Duration, 35:32, 36:23  
 Exclusions clause, 36:12  
 General description, 36:8, 36:9, 36:11  
 Liquidated damages, 36:22  
 Marked items, 36:8, 36:11  
 Nondisclosure and nonuse, 36:19  
 Nonsecret information, 36:13  
 Ownership, 36:25  
 Preliminary discussion agreements, 36:4  
 Provisions, 15:20, 35:32, 36:3, 36:6,  
 36:12, 36:18 to 36:27  
 Return of documents, 36:26  
 Specific description, 36:8, 36:10, 36:11  
 Terms, 15:20, 36:1, 36:6, 36:7, 36:20  
 Trade secrets protection, 36:2  
 Types, 35:16, 36:1, 36:7, 36:12

**CONFLICT OF LAW**

Covenants not to compete, 37:42

**CONFLICTS OF INTEREST**

Buy-sell agreements, 21:13

**CONFLICTS OF INTEREST—Cont'd**

Former clients, 1:24, 1:25  
 Joint representation, 1:22, 1:24  
 Law firms, 1:27  
 Lawyer and client, 1:2, 1:4, 1:28  
 Prospective clients, 1:4, 1:26

**CONSIDERATION**

Confidentiality agreements, 36:1, 36:5

**CONSISTENCY**

Taxation, 24:22, 24:23

**CONSTRUCTION**

Enforcement, 34:56, 40:1

**CONSULTING**

Taxation, 4:12, 7:44, 46:1

**CONTINUATION OF BENEFITS**

Executive and owner compensation,  
 38:59

**CONTINUATION**

Limited liability companies, 26:16

**CONTRACT**

Acceptance, 9:8, 49:6  
 Advantages of, 35:30, 36:3  
 Advertising, 49:2, 49:5  
 Auctions, 49:2  
 Beneficiaries, 24:13, 27:3  
 Breach, 5:43, 13:59, 19:39, 22:11, 27:3,  
 27:22, 30:17, 33:48, 35:2, 35:18,  
 36:2, 37:31, 44:28, 49:2, 49:5  
 Buy-sell agreements, 9:23, 21:34,  
 21:55, 23:5  
 Capacity, 27:22, 40:27  
 Confidentiality agreements, 36:2, 36:3  
 Consideration, 1:2, 9:8, 9:21, 9:24,  
 13:19, 13:25, 23:1, 30:14, 30:17,  
 37:3, 37:18, 47:47, 47:68, 49:5,  
 49:6  
 Corporation, 9:7, 9:8, 9:21, 9:23, 9:24,  
 19:39, 21:34, 21:55, 22:8, 22:11,  
 22:22, 22:26, 23:1, 23:5, 24:13,  
 25:15, 25:20, 27:3, 27:6, 27:22,  
 27:29, 28:33, 29:3, 37:31, 37:33,  
 38:7, 38:19, 43:2, 46:10, 47:69  
 Covenant of good faith and fair dealing,  
 30:17  
 Damages, 3:13, 16:10, 19:39, 27:3,  
 27:21, 27:22, 29:19, 40:28, 40:34,  
 41:48, 47:40, 47:47, 49:2, 49:5  
 Definition of, 5:4, 13:14, 13:26, 16:10,  
 16:13, 16:19, 16:23, 16:25, 27:22,

## INDEX

### CONTRACT—Cont'd

35:17, 35:18, 36:3, 37:26, 39:9,  
47:38, 49:2, 49:5  
Dividends, 16:10, 19:39, 23:1, 23:5,  
23:21, 23:26, 27:6, 38:7  
Elements, 5:4, 9:7, 16:18, 35:30, 49:5  
Employment, 7:43, 9:8, 27:3, 27:6,  
27:21, 27:22, 27:27, 36:2 to 37:3,  
37:16, 37:18, 37:22, 37:26, 37:31,  
37:39, 38:7, 38:19, 40:5, 40:29,  
40:33, 40:35, 41:48, 41:51, 41:55,  
46:10, 47:40, 49:5, 50:5, 50:21,  
50:36  
Employment agreements, 37:3  
Formation, 1:2, 41:48, 49:6  
Fraud, 9:21, 13:19, 16:10, 22:26, 25:15,  
27:21, 27:22, 30:17, 49:2, 49:5,  
49:6  
General partnership, 16:23, 16:25,  
21:55, 23:1, 23:21, 44:28  
Illegality, 49:2  
Injunctive relief, 49:5  
Introduction, 13:14  
Joint ventures, 5:4  
Lease, 13:25, 16:10, 16:18, 22:8, 46:10,  
47:47, 47:51  
Liquidated damages, 40:28, 40:34  
Loans, 13:14, 13:19, 13:24 to 13:26,  
14:17, 16:16, 27:3, 27:29  
Misrepresentation, 22:26, 30:17  
Mutual assent, 49:6  
Offer, 9:21, 13:19, 13:25, 27:22, 36:2,  
49:5, 49:6  
Opinion, 27:22, 28:6, 47:51, 49:5  
Performance, 9:7, 13:25, 16:22, 22:11,  
27:3, 27:27, 37:18, 43:2, 47:47,  
49:5  
Pooling, 16:16, 28:9  
Promissory estoppel, 1:2, 37:16  
Public policy, 25:15, 35:2, 35:30, 37:18,  
37:42  
Ratification, 22:8, 49:5  
Rejection, 47:40, 47:47  
Reliance, 16:23, 17:27, 49:6  
Remedies, 1:31, 3:13, 9:8, 28:9, 29:19,  
30:17, 33:48, 35:41, 41:48, 41:55,  
49:5  
Rescission, 29:19  
Restitution, 49:5  
S corporation, 9:8, 46:10  
Sale of goods, 13:59, 28:9  
Specific performance, 27:3, 43:2  
Taxation, 7:43, 23:1

### CONTRACT—Cont'd

Termination, 13:24, 27:21, 30:14,  
30:17, 37:3, 37:16, 37:18, 37:31,  
37:33, 38:19, 41:48, 50:5  
Validity of, 43:2, 50:5  
Waiver, 46:28  
Writing, 3:3, 17:27, 37:3, 37:18, 38:19,  
49:6

### CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

Noncompliance, 40:1, 40:34  
Requirements, 40:1, 40:33

### CONTRIBUTION

Corporations, 4:20, 7:6, 7:11, 8:12,  
8:40, 10:21, 10:34, 10:35, 10:38,  
10:47, 11:42, 11A:23, 22:15,  
25:29, 25:38, 38:5, 44:33, 44:39  
Liability, 2:13, 2:35, 5:21, 5:31, 5:32,  
5:43, 6:18, 7:6, 7:11, 7:12, 7:31,  
7:34, 8:64, 22:15, 23:8, 26:42,  
26:47, 44:13, 44:32, 44:33, 44:39,  
46:21  
Limited liability companies, 7:6, 7:11,  
7:12, 7:31, 7:34, 8:64, 44:39  
Property, 5:16, 5:21, 5:32, 6:20, 7:6,  
7:11, 7:12, 7:34, 8:9 to 8:13, 8:15,  
8:29, 8:34, 8:35, 8:40, 8:42, 8:57,  
8:62, 8:64, 8:68, 10:34, 10:35,  
10:38, 10:47, 11:42, 23:25, 25:29,  
26:42, 26:47, 43:44, 44:13, 44:36,  
48:38  
Services, 2:33, 2:35, 5:21, 6:20, 7:12,  
7:34, 8:10, 8:13, 8:29, 8:34, 8:68,  
11:42, 28:6, 34:20, 38:5, 43:44  
Tax, 2:33, 2:35, 4:4, 4:20, 5:16, 7:6,  
7:11, 7:31, 8:9 to 8:13, 8:15, 8:16,  
8:29, 8:34, 8:35, 8:40, 8:42, 8:57,  
8:62, 8:64, 8:68, 10:21, 10:34,  
10:35, 10:38, 10:47, 11:42,  
11A:23, 13:5, 23:25, 25:26, 25:29,  
25:38, 26:42, 26:47, 38:5, 38:67,  
39:2, 39:3, 39:5, 39:8 to 39:16,  
39:32, 39:36, 43:8, 43:44, 44:13,  
44:36, 46:21, 48:21, 48:38

### CONTRIBUTORY INFRINGEMENT

Patents, 34:55  
Trademarks, 32:42

### CONTROL

Benefit corporation, 9A:13, 11A:12  
Joint ventures, 5:4, 50:8  
Not-for-profit corporation, 11A:28

**CONTROL—Cont'd**

Taxation, 6:38, 7:47, 9:32, 15:53, 15:55,  
15:58, 48:23

**CONTROL PREMIUM**

Estate planning, 48:33, 48:34

**CONVERSION**

Business corporation, 19:12 to 19:14  
General partnership, 2:34, 5:1, 5:38,  
8:64, 26:45  
Limited liability company, 7:5, 7:6,  
12:11, 15:27, 26:10, 26:16, 26:45,  
44:25, 44:38, 46:21  
Limited partnership, 5:37, 7:6, 8:64,  
26:45

**COPIES**

Corporations, 4:20, 11A:11, 11A:14,  
11A:18, 44:5

**COPYRIGHT**

Access, 33:1, 33:13, 33:19, 33:21,  
33:23, 33:37, 33:42, 33:43, 33:51,  
35:36, 35:48, 37:5, 49:4, 49:9  
Analysis, 33:8, 33:13, 33:37  
Architectural works, 33:2, 33:3, 33:20  
Assignment, 33:26, 37:7  
Authors, 33:11, 33:13, 33:24, 33:30,  
33:52, 35:5  
Berne Convention, 33:2, 33:31, 33:34,  
33:52, 33:53  
Blank forms, 33:3  
Burden of proof, 35:36  
Caching, 49:4  
Certificate of registration, 33:34  
Choreographic works, 33:3, 33:10  
Circumvention of protective technologi-  
cal measures, 33:23  
Collective works, 33:34  
Common law, 27:3, 33:9, 33:33, 35:2,  
35:3, 37:7, 37:26  
Compilations, 33:3, 33:4  
Compulsory licenses, 33:27  
Computer programs, 33:37, 35:5  
Computer software, 33:3, 33:11, 33:13,  
35:48, 37:25, 37:27  
Contributory infringement, 33:39, 49:4  
Contributory liability, 49:4  
Corporations, 27:3, 27:24, 35:5  
Costs, 27:3, 27:18, 27:24, 32:12, 33:11,  
33:42, 33:44, 49:9  
Criminal penalties, 27:3, 33:46, 49:9  
Damages, 27:3, 27:18, 27:24, 33:34,  
33:40, 33:42 to 33:45, 49:9

**COPYRIGHT—Cont'd**

Defenses, 33:43, 49:4  
Deposit, 33:34, 33:35, 33:51, 35:5  
Derivative works, 33:3, 33:10, 33:13,  
33:19  
Digital Millennium Copyright Act,  
33:17, 33:21, 33:23, 33:42, 33:45,  
49:4  
Direct infringement, 49:4  
Displays, 33:14, 33:16, 35:48  
Divisibility, 33:26  
Dramatic works, 33:3  
Duration, 33:22, 33:25, 35:33  
Elements, 33:3, 33:4, 33:8, 33:13,  
33:21, 33:32, 33:37, 33:43, 35:36,  
49:9  
Employees, 27:3, 27:18, 33:14, 33:25,  
37:5, 37:7, 37:25 to 37:28, 49:9  
Estoppel, 33:43  
Exclusive rights, 33:1, 33:10, 33:12,  
33:19, 33:26, 49:4  
Fair use, 33:11, 33:13, 33:42, 33:43,  
49:4  
First sale doctrine, 33:15, 33:47, 34:67,  
49:4  
Form, 33:3, 33:4, 33:7 to 33:9, 33:13,  
33:19, 33:32, 33:34, 33:49, 35:7,  
49:4, 49:9  
History, 33:2  
Idea-expression dichotomy, 33:8  
Importation, 33:47  
Impoundment, 33:44  
Infringement, 5:3, 27:18, 27:24, 33:1,  
33:8, 33:9, 33:13, 33:14, 33:17,  
33:19, 33:21, 33:23, 33:26, 33:31,  
33:34, 33:37 to 33:40, 33:42 to  
33:48, 35:36, 49:4, 49:9  
Injunctive relief, 32:12, 33:44  
International considerations, 33:52,  
33:53  
Internet, 33:13, 33:21, 33:40, 33:42,  
49:4, 49:9  
Knowledge, 33:13, 33:43, 35:33, 37:28,  
49:4  
Laches, 33:43  
Licenses, 33:27, 35:48  
Licensing, 33:16, 33:19, 35:48, 49:9  
Limitations, 33:12 to 33:17, 33:19,  
33:20, 33:38, 33:42, 33:43, 33:45,  
34:67, 35:41, 37:28  
Linking, 33:39, 49:4  
Literary works, 33:3  
Management information, 33:21  
Misuse, 27:3, 35:36, 49:4

## INDEX

### **COPYRIGHT—Cont'd**

Moral rights, **33:11**  
Motion pictures, **33:2, 33:3, 33:10, 33:21**  
Musical works, **33:3, 33:16, 33:19, 33:27**  
Notice, **5:3, 27:3, 33:14, 33:29, 33:31 to 33:33, 33:40, 33:42, 33:46, 35:5, 35:41, 35:48, 49:4**  
Originality, **33:6**  
Ownership, **27:3, 33:10, 33:24 to 33:30, 33:33, 33:37, 35:2, 37:7, 37:25 to 37:27, 49:4, 49:9**  
Penalties, **27:3, 27:24, 33:46, 49:4, 49:9**  
Performances, **33:16, 33:21**  
Pictorial works, **33:20**  
Placement, **33:32, 33:46**  
Preemption, **33:9, 33:10, 35:6**  
Procedure, **33:8, 33:45, 33:49, 35:3**  
Profits, **33:40, 33:43, 33:44, 49:4**  
Protectable expression, **33:8, 33:37**  
Publication, **27:18, 33:13, 33:19, 33:22, 33:32 to 33:35, 33:44, 35:33, 49:4**  
Recordation, **33:29**  
Registration, **33:34, 33:35, 33:44 to 33:46, 33:50, 33:51, 35:3, 35:5, 35:7**  
Remedies, **33:19, 33:21, 33:26, 33:43, 33:44, 33:48, 35:36, 35:41**  
Reproduction, **33:14, 33:33**  
Restoration, **27:24**  
Scope, **33:1, 33:3, 33:10 to 33:17, 33:19 to 33:23, 33:25, 33:48, 37:5, 37:26, 37:28, 49:4**  
Sculptural works, **33:3, 33:4, 33:10**  
Secondary transmissions, **33:16, 33:27**  
Software, **27:24, 33:1, 33:3, 33:11, 33:13, 33:17, 35:48, 37:25, 37:27, 49:9**  
Sound recordings, **33:2, 33:3, 33:10, 33:19, 33:21, 35:6**  
Source code, **33:3, 33:11, 35:5, 35:48, 37:27**  
Statute of limitations, **33:38, 33:43, 33:45, 35:41**  
Statutory damages, **33:34, 33:40, 33:44**  
Subject matter, **33:2 to 33:4, 33:6 to 33:10, 33:21, 33:43, 33:45, 33:52, 35:3**  
Substantial similarity, **33:37, 33:43**  
Takedown, **33:42**  
Tangible form, **33:7, 33:9**  
Termination, **33:30, 37:28**

### **COPYRIGHT—Cont'd**

Trade secret law, **35:2, 35:3, 35:5, 35:6, 35:33**  
Trade secrets, **27:3, 35:2, 35:3, 35:5 to 35:7, 35:33, 35:36, 35:41, 35:48, 37:5, 37:27, 49:9**  
Transfer, **33:10, 33:15, 33:17, 33:19, 33:24 to 33:30, 33:33, 49:9**  
Vicarious liability, **33:39, 49:4**  
Willful infringement, **33:44, 33:46**  
Works made for hire, **33:25**

### **COPYRIGHT OFFICE**

Access, **33:19, 33:51, 49:4**  
Functions, **33:50**

### **CORPORATE GUARANTEES**

Loans, **13:22**

### **CORPORATE POWER**

Executive and owner compensation, **38:2, 38:24**

### **CORPORATIONS**

Abuse, **23:16, 25:1, 26:26, 27:22, 28:1, 47:8, 47:15, 47:31**  
Acceptance, **2:23, 9:8, 22:15, 47:15**  
Accounting, **2:18, 2:20, 4:12, 5:39, 6:38, 7:44, 7:47, 8:21, 8:23, 9:32, 10:3, 10:4, 10:15, 10:26, 10:51, 10:52, 11:3, 11:13, 11:16, 11:37, 11:44, 11A:14, 15:55, 15:56, 23:11, 23:17, 27:3, 38:34, 43:51**  
Acquiescence, **22:15**  
Acquiring corporation, **11:40, 26:4, 26:7, 26:8, 26:10, 26:12, 26:17, 26:20, 26:22, 26:26, 26:27, 43:34, 45:38, 46:17 to 46:19**  
Acquisition, **10:20, 10:22, 10:40, 11:37, 11:40, 14:5, 15:56, 26:7, 26:17, 26:20, 26:27, 26:31, 26:34, 43:34, 45:38, 46:1, 46:19**  
Actions, **2:23, 9:3, 9:7, 9:12, 9:15, 9:17, 9:25, 9:27, 9:28, 11:48, 19:1, 19:10, 19:12, 19:38, 20:16, 20:26, 22:7, 22:8, 22:14, 23:1, 23:11, 25:5, 25:9, 25:14, 25:16, 27:3, 28:1, 28:33, 29:3, 34:68, 44:7, 44:33**  
Activity, **4:8, 6:34, 8:37, 8:38, 10:53, 11:26, 11:28, 11A:10, 11A:16, 11A:29, 14:5, 14:21, 24:23, 25:20, 25:38, 28:1, 29:6, 38:52, 44:6**  
Actual authority, **22:8**  
Adoption, **9:15, 11:20, 11A:10**

**CORPORATIONS—Cont'd**

Advantage, 2:1, 2:6, 2:7, 2:18, 5:38, 7:1, 7:2, 8:63, 9:2, 10:1, 10:6, 10:9, 11:1, 11:2, 11:15, 11:41, 11:42, 11:47, 15:56, 20:22, 22:18, 24:23, 25:9, 25:10, 25:33, 25:38, 26:1, 27:6, 38:1, 38:6, 43:13, 43:47, 46:1, 46:10, 46:30, 48:25

Agreements, 2:6, 9:1, 9:2, 9:8, 9:10, 9:17, 9:23, 9:27, 11:1, 11:16, 11:48, 13:2, 15:55, 15:58, 19:1, 20:1, 20:22, 20:26, 21:1, 21:3, 21:7, 21:17, 21:34, 21:56, 21:62, 21:63, 23:1, 23:6, 25:12, 25:14, 25:23, 29:3, 29:6, 45:38, 46:1, 46:30, 47:8, 48:30, 48:39, 48:59

Amending bylaws, 9:19

Amendment of articles, 9:25

Amendments, 2:7, 5:1, 5:39, 7:3, 9:15, 9:16, 9A:2, 11A:2

Amount, 2:4, 2:7, 2:10, 2:19, 2:39, 4:8, 4:12, 4:20, 5:10, 5:38, 6:38, 7:3, 7:6, 7:40, 7:44, 7:47, 8:1, 8:12, 8:21, 8:37 to 8:40, 9:1, 9:17, 9:20, 9:32, 10:8, 10:13, 10:15, 10:17, 10:19, 10:21, 10:25, 10:26, 10:29, 10:30, 10:33 to 10:36, 10:39, 10:40, 10:42 to 10:45, 10:47, 10:50, 10:53, 10:58, 11:1, 11:3, 11:10, 11:13, 11:15, 11:20, 11:22 to 11:27, 11:30 to 11:32, 11:37, 11:38, 11:43 to 11:45, 11A:5, 11A:11, 11A:14, 11A:23, 14:21, 14:31, 15:55, 15:57 to 15:59, 17:11, 20:2, 20:22, 21:17, 22:15, 23:1, 23:6, 23:11, 23:16, 23:17, 24:23, 25:17, 25:23, 25:29, 25:32, 25:34, 25:38, 26:2, 26:6, 26:17, 26:22, 26:26, 26:27, 28:33, 38:1, 38:2, 38:4 to 38:6, 38:9, 38:23, 38:24, 38:40, 38:49, 38:52, 38:74, 43:1, 43:5, 43:6, 43:30, 43:31, 43:48, 43:51, 44:1, 44:7, 44:40, 46:1, 46:4, 46:18, 46:30, 48:20, 48:36, 48:59

Annual meetings, 2:9, 2:23, 9:18, 9:29, 19:10, 20:22, 25:14, 25:16, 44:10

Answers, 10:6

Apparent authority, 2:9

Appeal, 10:1

Application, 9:11, 10:9, 10:26, 10:41, 11:21, 11:40, 11:47, 11A:6, 11A:10 to 11A:19, 11A:23, 11A:24, 11A:29, 17:31, 22:1, 24:11, 25:1, 25:16, 26:27, 29:6, 43:48, 43:51

Appointment, 22:7, 24:1, 44:11, 44:12

**CORPORATIONS—Cont'd**

Appraisal, 11:37, 15:55, 15:58, 26:12, 45:38, 48:26

Appraisers, 47:15

Appreciation, 11:37, 15:56, 15:59, 38:1, 38:23, 38:40, 38:74, 48:25, 48:27, 48:28

Approval, 2:23, 2:27, 5:38, 6:37, 7:46, 9:15, 9:16, 9:25, 9:27, 9:28, 9:31, 9A:2, 9A:7, 10:4, 11:6, 11:15, 11:16, 11:20, 11:21, 11:31, 11:33, 11:48, 11A:2, 11A:6, 11A:10, 11A:13, 11A:14, 11A:17, 11A:18, 11A:24, 11A:28, 19:1, 19:38, 20:2, 20:22, 21:62, 22:7, 23:1, 23:21, 25:9, 25:14, 26:8, 26:12, 26:39, 38:2, 38:24, 38:74, 43:2, 44:1, 44:3, 44:4, 44:6, 44:39, 45:38

Architects, 2:7

Articles, 2:6, 2:9, 2:23, 6:30, 7:6, 9:1, 9:5, 9:6, 9:9 to 9:20, 9:23, 9:25 to 9:28, 9:37, 9A:10, 11:9, 19:8, 19:12, 20:2, 20:16, 20:17, 22:7, 22:8, 22:15, 22:27, 23:1, 23:26, 25:9, 25:14, 26:8, 26:12, 38:2, 43:2, 44:1, 44:4 to 44:6, 44:8, 44:9, 45:38

Articles of incorporation, 2:9, 2:23, 9:1, 9:5, 9:6, 9:9 to 9:20, 9:23, 9:25 to 9:28, 11:9, 19:8, 19:12, 20:2, 20:16, 20:17, 22:7, 22:8, 22:15, 22:27, 23:1, 25:9, 25:14, 26:8, 43:2, 44:8, 44:9

Assault, 27:22

Asset sales, 45:38

Assets, 2:7, 2:9, 2:10, 2:15, 2:17 to 2:19, 2:23, 4:16, 5:10, 5:38, 6:38, 7:6, 7:11, 7:47, 8:1, 8:12, 8:39, 8:63, 9:1, 9:25, 9:26, 9:32, 9A:1, 9A:13, 10:22, 10:30, 10:32, 10:33, 10:40 to 10:42, 10:46, 10:50, 10:58, 11:1, 11:3, 11:7, 11:12, 11:13, 11:28, 11:36, 11:37, 11:40, 11:42, 11A:10, 11A:13, 11A:21, 11A:28, 14:1, 14:5, 14:21, 17:11, 19:12, 20:2, 21:17, 22:15, 22:26, 22:27, 23:22, 24:4, 25:5, 25:12, 25:14, 25:16, 25:17, 25:20, 25:36, 26:1, 26:6, 26:7, 26:10, 26:14, 26:17, 26:22, 26:26 to 26:29, 26:31, 26:38, 26:39, 27:3, 43:2, 43:31, 43:40, 43:41, 43:51, 44:1, 44:6, 44:7, 44:10, 44:12, 44:19, 44:22, 44:33, 44:39, 44:40, 45:38, 46:1, 46:4, 46:10, 46:17 to 46:19, 46:30, 47:8, 47:16, 47:31, 47:65,

INDEX

**CORPORATIONS—Cont'd**

48:20, 48:25, 48:27, 48:30  
 Associations, 10:2, 11A:1, 11A:5,  
 11A:6, 17:11, 27:22, 41:3  
 Assumed names, 3:7  
 Authority, 2:6, 2:9, 2:21, 2:23, 2:27,  
 4:14, 5:1, 6:38, 7:47, 8:23, 9:1 to  
 9:3, 9:14, 9:15, 9:17, 9:19, 9:25,  
 9:28, 9:30, 9:32, 9:36, 9A:6, 10:7,  
 10:29, 10:52, 11:46, 11A:19,  
 11A:21, 11A:29, 19:24, 22:7, 22:8,  
 22:10, 23:21, 23:26, 24:1, 27:3,  
 28:33, 38:1 to 43:2, 44:5, 44:9,  
 44:33, 44:39, 45:38, 49:8  
 Authority of officers, 22:8  
 Avoidance, 4:12, 7:44, 8:21, 10:30,  
 10:52, 11:1, 11:16, 11:44, 11:48,  
 25:31, 25:32, 26:29  
 Bailouts, 43:31 to 43:34  
 Bankruptcy, 2:38, 2:39, 4:14, 8:23,  
 10:7, 10:9, 10:32, 11:3, 11:5, 11:8,  
 11:46, 11:47, 21:34, 26:6, 26:17,  
 26:34, 27:22, 47:8, 47:15, 47:16,  
 47:31, 47:65  
 Binding, 2:23, 5:1, 7:11, 9:8, 9:21,  
 10:31, 11:9, 20:22, 21:56, 27:22,  
 29:6  
 Board of directors, 2:9, 2:23, 9:1, 9:3,  
 9:5, 9:8, 9:10, 9:14, 9:15, 9:17 to  
 9:22, 9:25 to 9:29, 9A:2, 11A:2,  
 11A:5, 11A:10, 11A:27, 19:1,  
 19:38, 20:2, 20:16, 20:22, 22:1,  
 22:7, 22:8, 22:10, 22:12, 23:1,  
 23:6, 23:11, 25:9, 25:12, 25:14,  
 25:17, 27:6, 38:2, 38:6, 44:3,  
 45:38  
 Bonuses, 27:3, 38:1, 38:2, 38:6, 38:23,  
 38:24  
 Book value, 10:58, 11:9  
 Breach of contract, 27:3  
 Built-in gains, 2:19, 10:22, 11:1, 11:12,  
 11:13, 11:22, 11:37, 11:42, 26:27,  
 44:19, 44:22  
 Burden of proof, 23:11  
 Business judgment rule, 7:3, 9A:3,  
 11A:3, 22:1, 22:14  
 Buy-sell agreements, 9:2, 9:23, 9:27,  
 21:1, 21:3, 21:7, 21:17, 21:34,  
 21:56, 21:62, 21:63, 25:12, 48:30,  
 48:39, 48:59  
 Bylaws, 2:9, 2:23, 7:18, 9:1, 9:5, 9:10,  
 9:14, 9:17 to 9:19, 9:23, 9:27 to  
 9:29, 9A:10, 11:9, 11A:9, 19:10,  
 20:2, 20:22, 22:7, 22:8, 22:27,  
 25:9, 25:14, 27:22, 38:2, 45:38

**CORPORATIONS—Cont'd**

C corporation, 2:1, 2:9, 2:10, 2:17 to  
 2:20, 2:38, 4:12, 5:2, 5:39, 7:1,  
 7:40, 7:44, 8:21, 8:63, 9:4, 10:1,  
 10:4 to 10:6, 10:39, 10:46, 10:53,  
 11:1 to 11:3, 11:5, 11:13, 11:15,  
 11:17, 11:18, 11:22, 11:28 to  
 11:31, 11:33, 11:36 to 11:38,  
 11:40, 11:44, 11:48, 23:15, 23:17,  
 25:22, 43:6, 43:31, 43:47, 43:51,  
 44:19, 44:22, 46:10, 46:30, 48:27  
 Calls, 9:21  
 Cancellation, 8:12, 10:30, 10:40, 10:45,  
 10:50, 44:39  
 Capital, 2:4, 2:6, 2:7, 2:9, 2:18, 2:19,  
 2:23, 2:38, 4:12, 7:6, 7:11, 7:16,  
 7:40, 7:44, 8:1, 8:21, 8:30, 8:37,  
 8:39, 8:44, 9:5, 9:20, 9:26, 9A:8,  
 10:6, 10:10, 10:11, 10:15, 10:20 to  
 10:22, 10:29, 10:33 to 10:35,  
 10:38 to 10:40, 10:44, 10:47,  
 10:48, 10:50, 10:58, 11:1, 11:22 to  
 11:24, 11:26 to 11:28, 11:30 to  
 11:32, 11:34, 11:36, 11:42, 11:44,  
 11:45, 14:1, 14:5, 14:21, 15:48,  
 15:55 to 15:59, 18:2, 19:1, 20:26,  
 22:15, 22:18, 23:1, 23:17, 24:3,  
 24:4, 24:23, 25:14, 25:22, 25:29,  
 25:34, 25:38, 26:2, 26:26, 26:27,  
 26:30, 38:74, 43:1, 43:2, 43:5,  
 43:6, 43:13, 43:31, 43:32, 43:40,  
 43:47 to 43:49, 43:51, 44:33,  
 44:39, 46:1, 46:4, 46:10, 48:20  
 Care, 2:18, 4:12, 4:14, 7:3, 7:6, 7:44,  
 8:21, 8:23, 10:7, 11:17, 11:25,  
 11:41, 11:43, 11:44, 11:46, 11A:6,  
 21:62, 22:1, 22:7, 22:12, 22:14,  
 22:26, 26:26, 27:3, 27:22, 38:1,  
 38:23, 38:44, 38:49, 38:52  
 Cash, 2:7, 2:18 to 2:20, 8:37, 9:21,  
 10:4, 10:15, 10:30, 11:13, 11:23,  
 11:27, 11:29, 11:48, 13:2, 15:59,  
 21:3, 21:56, 21:62, 23:1, 23:6,  
 23:11, 23:13, 23:17, 23:21, 23:26,  
 25:12, 25:33, 25:34, 26:3, 26:4,  
 26:7, 26:22, 26:29, 27:6, 28:1,  
 38:1, 38:2, 38:4 to 38:6, 38:9,  
 38:23, 38:24, 38:40, 38:44, 38:52,  
 43:2, 43:40, 43:51, 44:1, 44:6,  
 46:1, 47:15, 47:31, 47:65, 48:26,  
 48:27  
 Cash dividends, 11:48  
 Cause, 3:11, 7:19, 8:40, 9:26, 9A:10,  
 10:40, 10:42, 10:45, 11:3, 11:11,  
 11:15, 11:30, 11:32, 11:35, 11:42,  
 11:48, 11A:12, 11A:16, 19:38,

**CORPORATIONS—Cont'd**

22:14, 22:15, 22:27, 23:1, 23:11,  
23:22, 24:1, 24:3, 25:12, 25:15,  
27:3, 38:4, 38:6, 38:74, 44:1, 46:1,  
48:25, 48:26, 48:39

Certificate, 2:4, 2:7, 2:36, 3:8, 7:3, 9:1,  
9:9, 9:10, 9:13 to 9:15, 9:17, 9:19,  
9:22, 9:23, 9:30, 9:37, 9A:2, 9A:6  
to 9A:8, 9A:10, 9A:14, 11A:2,  
11A:3, 11A:9, 11A:10, 11A:19,  
23:21, 24:1, 44:5, 44:7, 44:8,  
44:39

Certificates, 2:18, 9:1, 9:22, 9A:2,  
9A:3, 9A:6, 11A:2, 11A:10, 22:8

Cessation, 11:17, 44:6

Challenges, 9:17

Checks, 22:15

Choice of entity, 2:7, 15:48

Claims, 2:7, 2:15, 9:26, 9A:10, 10:32,  
22:14, 23:1, 24:1, 25:36, 26:17,  
26:28, 27:3, 27:6, 27:22, 28:1,  
43:2, 44:1, 44:7, 44:12, 44:33,  
44:39, 44:40, 47:8, 47:16, 47:65,  
48:36

Classes of shares, 9:12, 9:20

Classification, 7:39, 7:41, 8:3, 10:2,  
10:53, 11:10, 15:48, 20:16, 20:17,  
20:22, 20:26, 25:38, 43:1, 43:5,  
43:6

Close corporations, 22:10

Closely held business, 19:1

Commencement, 11:12

Committees, 22:7

Common law, 3:7 to 19:8, 19:22, 19:24,  
22:12, 22:26, 26:4, 27:3

Communication, 16:3

Compensation, 2:1, 2:9, 2:10, 2:18,  
2:19, 2:38, 2:39, 4:14, 4:20, 5:39,  
7:41, 8:1, 8:23, 8:39, 9:17, 9:24,  
9A:11, 10:7, 10:17, 10:21, 10:24,  
10:25, 10:35, 10:37, 11:1, 11:9,  
11:24, 11:25, 11:40, 11:42, 11:46,  
11A:10, 15:55 to 15:59, 25:5,  
25:12, 25:16, 25:23, 27:3, 38:1,  
38:2, 38:4 to 38:6, 38:9, 38:23,  
38:24, 38:34, 38:40, 38:44, 38:49,  
38:52, 38:73, 38:74, 44:40, 46:30,  
47:8, 48:20

Compliance, 6:37, 6:46, 7:16, 7:46,  
7:55, 9:18, 9:19, 9:31, 9:40, 10:6,  
11A:1, 22:7, 22:14, 24:3, 25:9,  
26:17, 27:3, 35:5, 41:57, 43:51,  
49:8

Compromise, 20:22, 43:2

**CORPORATIONS—Cont'd**

Conditions, 10:25, 11A:5, 14:37, 25:15,  
26:12, 43:1

Conflict of interest, 1:24

Consent, 1:24, 6:37, 7:18, 7:46, 9:25,  
9:28, 9:29, 9:31, 9A:6, 10:39,  
11:1, 11:11, 11:14, 11:19, 11:24,  
11:48, 19:12, 20:22, 20:26, 21:62,  
21:63, 23:22, 23:26, 25:14, 25:16,  
26:12, 29:3, 29:6, 44:3, 44:5,  
45:38, 46:18, 48:59

Consideration, 2:16, 5:38, 8:1, 8:30,  
9:8, 9:15, 9:17, 9:20 to 9:22, 9:24,  
10:17, 10:20, 10:29, 10:35, 10:37,  
10:41, 10:48, 11:15, 11A:12,  
15:55, 15:58, 22:14, 23:1, 24:3,  
25:14, 26:7, 26:17, 26:20, 26:22,  
38:34, 43:5, 43:34, 46:1, 46:30,  
48:25, 48:30, 49:8

Consolidation, 9A:13, 19:7, 26:7, 26:8,  
26:10, 26:16, 47:65

Contents, 9:1, 9:10

Continuation, 26:16, 26:20, 46:18

Contracts, 2:7, 2:36, 9:5, 9:17, 10:26,  
22:1, 22:8, 25:16, 27:3, 38:9, 44:6

Contractual, 2:15, 5:1, 9:8, 10:23,  
10:28, 23:11, 25:17, 27:3, 27:6,  
48:36

Contribution, 4:20, 7:6, 7:11, 8:12,  
8:40, 10:21, 10:34, 10:35, 10:38,  
10:47, 11:42, 11A:23, 22:15,  
25:29, 25:38, 38:5, 44:33, 44:39

Control, 2:6, 6:38, 7:3, 7:19, 7:47, 8:44,  
9:2, 9:25, 9:32, 9:35, 9A:13,  
10:14, 10:31, 11:3, 11:6, 11A:12,  
11A:28, 15:55, 15:58, 20:2, 20:16,  
20:22, 21:56, 25:1, 25:4, 25:5,  
25:20, 25:32, 25:36, 26:14, 26:27,  
26:29, 27:3, 27:6, 38:9, 38:49,  
43:33, 44:7, 44:10, 48:20, 48:26,  
48:27, 48:36

Controlling shareholder, 44:10

Conversion, 2:10, 5:1, 5:38, 7:6, 10:6,  
11:13, 11:22, 11:37, 11:48, 19:12,  
25:32, 26:10, 26:16, 43:47, 43:51

Conversions, 7:6, 11:13, 26:10

Copyrights, 35:5

Corporate opportunity, 22:18

Corporate opportunity doctrine, 22:18

Costs, 2:30, 10:6, 11:18, 22:27, 27:3,  
27:6, 27:22, 27:24, 38:1, 38:52,  
44:40, 47:15, 47:16, 47:65, 48:59

Courts, 9:6, 9:30, 10:22, 10:30, 10:41,  
11:25, 16:3, 22:8, 22:14, 23:11,  
24:1, 24:3, 24:11, 25:5, 25:16,



INDEX

CORPORATIONS—Cont'd

25:20, 27:3, 28:1, 29:3, 34:68,  
38:5, 45:38, 47:8, 48:25, 49:8  
Creation, 2:4, 2:38, 2:39, 5:1, 5:2, 5:10,  
5:39, 7:2, 7:3, 8:44, 9:1, 9:33,  
9A:8, 14:21, 21:62, 25:1, 25:9,  
25:14 to 25:16, 25:36, 26:16,  
43:50, 48:25, 48:29  
Creditors, 2:15, 7:11, 8:37, 9:1, 9:17,  
9:24, 9:26, 10:17, 10:32, 11:33,  
13:2, 19:24, 22:1, 23:1, 23:22,  
25:17, 26:17, 26:28, 38:73, 43:2,  
44:1, 44:5, 44:7, 44:12, 44:22,  
44:33, 44:39, 44:40, 47:15, 47:16,  
47:31, 47:65, 48:25  
Criminal, 2:15, 9:30, 9:39, 11A:27,  
22:1, 22:26, 22:27, 25:13, 25:17,  
27:3, 27:22, 27:24, 28:1, 29:3,  
29:6  
Cumulative voting, 2:23, 9:8, 9:10,  
9:15, 9:28, 20:22, 20:26, 25:9  
Damages, 3:8, 3:11, 9A:10, 14:37,  
22:23, 22:27, 25:5, 27:3, 27:22,  
27:24, 28:1, 44:40  
De facto, 9:7, 45:38  
Deadlock, 11A:27, 20:22, 20:26, 21:56,  
25:12, 44:1, 44:10  
Death, 2:19, 2:38, 2:39, 7:3, 7:18, 7:19,  
11:6, 11:9, 11:26, 11:29, 21:17,  
21:62, 25:12, 25:32, 27:22, 43:30,  
44:1, 48:27, 48:28, 48:30, 48:36,  
48:39, 48:59  
Debts, 2:7, 5:2, 9:1, 9:7, 10:40, 10:43,  
11:3, 22:15, 25:16, 26:39, 43:2,  
44:1, 44:7, 44:10, 44:33, 44:40,  
47:15, 47:16  
Decisions, 2:9, 2:23, 2:27, 5:1, 5:2,  
7:19, 9:1, 9:3, 9:25, 9:27 to 9:29,  
9A:3, 9A:10, 10:6, 11A:3, 17:11,  
20:22, 20:26, 21:56, 22:7, 22:14,  
25:14, 27:3  
Declaration, 22:15, 23:6  
Deeds, 7:11, 22:8  
Default, 2:4, 2:6, 5:1, 7:3, 7:16, 8:3,  
9:2, 9:8, 14:5, 20:26, 27:3, 38:2,  
43:1  
Definitions, 17:11, 38:49, 47:31, 49:8  
Delay, 11:11, 11A:14, 20:22  
Delivery, 9:23, 11:11, 15:59, 43:2  
Demand, 10:41, 11:10, 19:38, 27:22,  
27:24  
Denial, 10:29, 10:53, 25:36  
Diligence, 6:37, 7:46, 9:31, 11A:12,  
15:55, 17:31, 22:1, 22:12, 22:14,  
22:26

CORPORATIONS—Cont'd

Director, 1:24, 9:10, 9:35, 9A:9 to  
9A:11, 11A:27, 19:24, 20:22, 22:7,  
22:12, 22:14, 22:15, 22:18, 22:23,  
22:26, 22:27, 25:9, 27:3, 27:22,  
28:33, 44:10, 48:59  
Directors, 1:24, 2:9, 2:23, 2:27, 7:18,  
7:19, 9:1, 9:3, 9:5, 9:8, 9:10, 9:12,  
9:14, 9:15, 9:17 to 9:22, 9:24 to  
9:29, 9:35, 9A:2, 9A:3, 9A:9,  
9A:10, 10:6, 11A:1 to 11A:3,  
11A:5, 11A:10, 11A:14, 11A:23,  
11A:24, 11A:27, 17:11, 19:1,  
19:10, 19:12, 19:24, 19:38, 20:2,  
20:16, 20:17, 20:22, 21:56, 22:1,  
22:7, 22:8, 22:10, 22:12, 22:14,  
22:15, 22:18, 22:23, 22:26, 22:27,  
23:1, 23:6, 23:11, 24:3, 25:5, 25:9,  
25:12, 25:14 to 25:17, 26:8, 26:12,  
27:3, 27:6, 27:22, 28:1, 28:33,  
29:6, 38:1, 38:2, 38:6, 38:9, 38:24,  
44:1 to 44:3, 44:6, 44:10, 45:38,  
46:30, 47:16  
Disclosure, 9:37, 15:55, 15:58, 16:3,  
17:11, 17:31, 19:7, 22:26, 24:3,  
27:3, 28:1, 47:15  
Discounts, 48:25, 48:27, 48:36, 49:8  
Discovery, 27:22  
Dismissal, 22:14  
Disposition, 4:8, 8:63, 10:10, 10:47,  
11:24, 11:32, 11:45, 15:56, 26:27  
Disregarded entities, 7:2, 8:3, 11:40,  
26:10, 46:1  
Dissolution, 9:30, 11:9, 11A:10,  
11A:28, 19:1, 19:12, 20:2, 20:22,  
20:26, 21:56, 23:1, 25:5, 25:12,  
44:1 to 44:12, 44:19, 44:22, 44:33,  
44:39, 44:40, 48:36  
Distribution, 2:10, 2:17, 2:19, 7:6, 7:40,  
8:12, 8:40, 8:63, 9:26, 10:6, 10:16,  
11:6, 11:10, 11:29 to 11:31, 11:33,  
11:35, 11:40, 11A:10, 21:62,  
22:15, 22:27, 23:1, 23:11, 23:13,  
23:17, 23:21, 23:22, 25:4, 25:12,  
25:17, 25:23, 26:14, 26:22, 26:28  
to 26:30, 43:1, 43:2, 43:5, 43:6,  
43:30, 43:32, 43:34, 43:40, 43:41,  
43:48 to 43:51, 44:1, 44:6, 44:7,  
44:19, 46:10, 46:30  
Distributions, 2:17 to 2:19, 4:12, 4:16,  
7:11, 7:16, 7:40, 7:41, 7:44, 8:1,  
8:21, 8:40, 9:20, 9:26, 9A:2, 9A:3,  
10:6, 10:14, 10:50, 11:1, 11:9,  
11:16, 11:23, 11:25 to 11:27, 11:30  
to 11:35, 11:40, 11:42, 11:44,  
11A:2, 11A:3, 11A:5, 11A:10,

**CORPORATIONS—Cont'd**

15:48, 21:1, 21:62, 22:1, 22:7,  
22:15, 23:1, 23:6, 23:11, 23:13,  
23:15 to 23:17, 23:20 to 23:22,  
23:26, 25:4, 25:16, 25:17, 25:34,  
26:3, 38:74, 43:31, 43:39 to 43:41,  
43:48, 43:50, 43:51, 44:1, 44:19,  
44:33, 44:39, 44:40, 48:27, 48:28

Dividends, 2:9, 2:18, 2:19, 2:38, 8:39,  
9:1, 9:3, 9:26, 9A:2, 10:6, 10:8,  
10:10, 10:11, 10:13, 10:16 to  
10:19, 10:28, 10:40, 10:48, 10:53,  
10:55, 11:1, 11:9, 11:18, 11:25,  
11:31, 11:38, 11:40, 11:45, 11:48,  
11A:2, 13:2, 21:62, 22:1, 22:15,  
23:1, 23:6, 23:11, 23:13, 23:15 to  
23:17, 23:20 to 23:22, 23:26, 25:5,  
25:17, 25:22, 25:23, 25:27, 25:34,  
25:37, 27:6, 38:4 to 38:6, 43:5,  
43:6, 43:31, 43:39, 48:27, 48:28

Divisions, 11:40, 24:11, 26:1, 26:14,  
26:28 to 26:31, 26:34

Divisive, 26:6, 26:14, 26:16, 26:17,  
26:31

Documents, 2:18, 2:30, 2:36, 4:20, 5:2,  
7:6, 7:11, 7:18, 9:1, 9:17, 9:36,  
9A:3, 9A:8, 11A:3, 11A:9, 11A:14,  
11A:29, 19:1, 22:8, 25:9, 25:10,  
25:17, 44:1, 47:15

Domestic corporations, 8:3, 11:6, 41:57

Donations, 9A:2 to 11A:3, 11A:6,  
11A:7, 11A:11, 11A:16, 11A:17,  
11A:22, 11A:23, 14:37

Due process, 24:1, 24:11, 38:44, 49:8

Duration, 5:2, 9:10, 14:21, 44:8, 46:30

Duties, 2:9, 5:1, 5:10, 7:16, 9:7, 9A:9,  
9A:10, 11A:27, 15:58, 15:59,  
19:24, 22:1, 22:7, 22:8, 22:10,  
22:12, 22:14, 22:15, 22:18, 22:23,  
22:26, 22:27, 25:5, 25:12, 27:3,  
38:2, 38:6

Duty of care, 22:12, 22:14, 27:3

Duty of loyalty, 9A:10, 22:1, 22:26,  
27:3

Earned surplus, 10:58, 43:2

Earnings, 2:9, 2:10, 2:18, 2:19, 2:38,  
4:16, 6:34, 7:40, 9:3, 9:26, 10:1,  
10:12 to 10:17, 10:19, 10:50,  
10:52, 10:57, 10:58, 11:1, 11:13,  
11:15, 11:16, 11:18, 11:29 to  
11:33, 11:36, 11:38, 11A:10, 13:2,  
15:56, 15:57, 21:62, 23:1, 23:13,  
23:17, 25:4, 25:5, 25:23, 25:34,  
25:36 to 25:38, 26:17, 26:29,  
26:31, 38:1, 38:5, 38:6, 38:74,

**CORPORATIONS—Cont'd**

43:1, 43:5, 43:31 to 43:34, 43:48,  
48:27, 48:30, 49:8

Election, 2:6, 2:19, 2:23, 2:27, 2:36,  
2:39, 5:2, 7:1, 7:19, 8:1, 8:3, 9:1,  
9:3, 9:4, 9:8, 9:14, 9:25, 9:27,  
9:28, 9A:7, 10:2, 10:4, 10:8,  
10:10, 10:50, 10:52, 11:1 to 11:4,  
11:6, 11:7, 11:11 to 11:19, 11:21,  
11:22, 11:24, 11:26, 11:31 to  
11:33, 11:37, 11:38, 11:40, 11:48,  
11A:16, 15:57 to 15:59, 19:1,  
19:10, 20:16, 20:22, 20:26, 21:7,  
21:17, 21:56, 21:62, 21:63, 25:9,  
25:12, 26:16, 38:74, 43:50, 43:51,  
44:19, 44:22, 46:17 to 46:19,  
48:25, 48:28

Employee fringe benefits, 11:41

Employee stock ownership plans, 10:8,  
38:74

Employers, 2:18, 4:14, 4:20, 8:23, 8:39,  
10:7, 11:25, 11:46, 25:20, 27:3,  
38:1, 38:44, 38:49, 38:52, 38:74,  
41:3, 41:57, 48:59

Employment contract, 46:10

Enforcement, 6:37, 6:38, 7:46, 7:47,  
9:31, 9:32, 9A:10, 11:49, 19:38,  
22:14, 27:3, 29:3, 29:6, 34:68,  
41:3

Engineers, 2:7

Entity, 1:24, 2:1, 2:2, 2:4, 2:6, 2:7, 2:9,  
2:10, 2:15 to 2:21, 2:23, 2:27,  
2:30, 2:36, 2:38, 2:39, 3:8, 4:12,  
5:1, 5:2, 5:38, 5:39, 6:30, 6:37,  
6:38, 7:1 to 7:3, 7:6, 7:11, 7:39,  
7:41, 7:44, 7:46, 7:47, 8:1, 8:3,  
8:21, 8:37, 8:40, 8:63, 9:1 to 9:5,  
9:9, 9:11, 9:25, 9:27, 9:31, 9:32,  
9:35, 9:39, 9A:10, 9A:13, 9A:15,  
10:1 to 10:4, 10:6, 10:50 to 10:52,  
11:1, 11:2, 11:4, 11:5, 11:7, 11:22,  
11:25, 11:42, 11:44, 11:45, 11:49,  
11A:10, 15:48, 15:56, 17:11, 19:1,  
19:12, 20:2, 21:1, 21:17, 21:34,  
21:56, 21:63, 23:1, 23:6, 23:11,  
23:13, 23:15 to 23:17, 23:20 to  
23:22, 23:26, 24:1, 24:3, 24:4,  
24:11, 25:1, 25:4, 25:5, 25:12 to  
25:17, 25:19, 25:29, 25:31, 25:33,  
26:3, 26:10, 26:16, 26:38, 26:39,  
27:22, 28:33, 32:10, 38:1, 38:52,  
41:3, 41:57, 43:51, 44:1, 46:1,  
46:30, 47:31, 47:65, 48:20, 48:25  
to 48:27, 48:29, 48:59

Entity concept, 9:3

Equal protection, 38:44

## INDEX

### CORPORATIONS—Cont'd

Equity, 8:3, 8:12, 8:30, 9:1, 9:25, 9:26, 9:28, 9:35, 10:28, 10:32, 10:40 to 10:42, 10:45, 11:10, 11:42, 14:21, 15:48, 15:55 to 15:59, 17:11, 18:2, 19:7, 19:27, 22:14, 22:26, 25:5, 26:3, 26:6, 26:17, 26:26, 26:29, 26:39, 38:1, 38:74, 45:38, 47:16, 48:20

Errors, 2:7, 22:27

Estate planning, 48:20, 48:25 to 48:30, 48:36, 48:39, 48:59

Estates, 2:10, 4:8, 4:20, 8:37, 8:38, 8:44, 10:44, 10:49, 11:3, 11:5, 11:6, 11:8, 21:7, 23:15, 25:29, 25:36, 25:37, 46:4, 48:29

Estoppel, 5:1

Evidence, 5:10, 9:22, 10:26, 11A:12, 22:14, 25:23, 29:3, 29:6, 38:6

Exchanges, 8:44, 10:22, 10:23, 10:40, 10:43, 10:48, 10:50, 11:1, 25:29, 25:32, 26:2, 26:3, 26:17, 27:3, 43:31, 43:50

Exclusions, 27:22, 27:24

Exclusive, 2:23, 3:8, 7:19, 9:19, 9:28, 9A:10, 11:43, 18:2, 22:27, 27:3, 28:33, 47:15

Execution, 2:36, 44:11

Executive compensation, 27:3

Exemplary damages, 27:22

Exemptions, 6:46, 7:55, 9:40, 9A:15, 14:37, 38:9, 41:3, 49:8

Existence, 2:4, 2:6, 2:9, 2:10, 2:17, 2:38, 2:39, 3:8, 5:10, 6:38, 7:1, 7:3, 7:39, 7:47, 8:1, 9:1, 9:4, 9:7, 9:26, 9:32, 9A:14, 10:14, 10:48, 11:7, 11:20, 11A:14, 19:10, 21:7, 22:14, 22:26, 25:12, 25:14, 25:15, 25:20, 25:32, 26:7, 26:8, 26:28, 26:39, 29:6, 38:49, 44:1, 44:5, 44:7, 44:8, 44:33, 48:36, 48:39

Expiration, 27:22

Express authority, 22:8

Extent, 2:10, 2:36, 4:8, 5:39, 7:11, 7:40, 8:1, 8:12, 8:37, 8:39, 8:40, 9:1, 9:20, 9:38, 10:28, 10:29, 10:45, 10:49, 10:55, 11:13, 11:24, 11:27 to 11:29, 11:31, 11:40, 11:45, 11A:10, 11A:27, 11A:28, 19:24, 20:22, 20:26, 22:1, 22:15, 23:1, 23:13, 23:15, 23:17, 24:1, 25:10, 25:13, 25:34, 25:36, 26:27, 27:24, 38:5, 38:52, 43:5, 43:30, 43:34, 43:49, 43:51, 44:1, 44:7, 44:19, 46:1

### CORPORATIONS—Cont'd

Federal statutes, 10:56, 27:3

Fees, 2:30, 4:12, 4:20, 7:44, 8:21, 9:9, 9:11, 11:44, 11A:13, 11A:14, 19:38, 22:27, 24:3, 25:14, 27:3, 44:1, 44:8, 44:40, 47:15, 49:8

Fiduciary duties, 5:1, 7:16, 9:7, 9A:10, 15:58, 15:59, 25:5, 25:12, 27:3, 38:6

Fiduciary duty, 9A:10, 22:14, 27:3

Filing, 2:6, 2:9, 2:30, 2:36, 2:38, 2:39, 3:7, 4:8, 4:12, 4:20, 5:1, 5:2, 5:39, 6:37, 7:6, 7:44, 7:46, 8:21, 8:39, 9:1, 9:6, 9:9 to 9:11, 9:16, 9:30, 9:31, 9:34, 9:37, 9:38, 9A:6, 9A:11, 9A:15, 10:6, 10:47, 11:1, 11:5, 11:7, 11:11, 11:12, 11:14, 11:40, 11:43, 11:44, 11:49, 11A:9 to 11A:13, 11A:18, 11A:21, 19:12, 24:1, 24:3, 25:14, 26:39, 35:5, 43:2, 43:51, 44:1, 44:4 to 44:6, 44:8, 44:39, 47:8, 47:15, 47:16, 47:31

Financial statements, 19:27, 22:12, 22:15

Foreign corporation, 9:11, 10:8, 19:23, 24:3

Foreign corporations, 10:18, 10:22, 19:23, 23:20, 26:10

Forfeiture, 10:25, 11:24, 15:55, 21:56, 38:1

Formalities, 2:6, 2:21, 2:23, 2:36, 2:38, 2:39, 5:1 to 7:1, 9:1, 9:2, 9:7, 9:18, 9:29, 19:10, 25:14 to 25:16, 25:20, 26:4, 35:5, 48:25

Formation, 2:6, 2:7, 2:36, 6:46, 7:55, 8:1, 8:12, 9:34, 9:40, 9A:6, 11A:5, 11A:9 to 11A:12

Fractional shares, 43:2

Framework, 2:1, 7:2 to 9:4

Fraud, 6:38, 7:47, 9:21, 9:32, 10:9, 10:19, 11:47, 19:7, 22:26, 25:15, 27:22, 27:24, 44:9

Full payment, 47:16

Functions, 7:16, 9:22, 9:27, 10:54, 19:1, 21:1, 25:15, 25:20, 26:6, 26:30, 41:57, 48:29, 49:8

Funds, 4:14, 6:38, 7:47, 8:23, 9:32, 10:7, 10:9, 10:15, 10:32, 10:51, 10:55, 11:46, 11:47, 11A:5, 11A:7, 11A:14, 11A:20, 11A:22, 11A:25, 13:2, 14:5, 14:21, 15:48, 15:55, 23:20, 25:5, 25:16, 25:29, 27:3, 44:40, 47:16, 49:8

CORPORATIONS—Cont'd

Gifts, 2:1, 10:21, 11A:7, 48:25, 48:27, 48:28  
 Good faith, 9:7, 9A:10, 11:9, 11A:12 to 11A:14, 19:38, 22:12, 22:14, 22:15, 22:18, 22:26, 22:27, 25:17  
 Good standing, 9:1, 9:30  
 Greater organizational and maintenance costs, 2:30  
 Guaranties, 14:31  
 Guaranty, 2:19, 14:31  
 Holders, 2:23, 2:38, 9:12, 9:14, 9:15, 9:26, 10:1, 10:9, 10:35, 11:10, 11:47, 15:58, 17:11, 19:8, 20:1, 20:2, 20:16, 20:17, 21:56, 23:1, 23:20, 25:9, 26:3, 26:17, 26:20, 38:52, 38:74, 43:2, 44:10, 47:16, 48:59  
 Implied authority, 22:8  
 Improper distributions, 22:15  
 Income, 2:4, 2:6, 2:7, 2:9, 2:10, 2:16 to 2:20, 2:30, 2:36, 2:38, 2:39, 4:8, 4:12, 4:14, 4:16, 4:20, 5:1, 5:2, 5:39, 6:34, 6:38, 7:1, 7:2, 7:39 to 7:41, 7:44, 7:47, 8:1, 8:3, 8:12, 8:21, 8:23, 8:30, 8:37 to 8:40, 8:44, 9:1, 9:3, 9:4, 9:17, 9:27, 9:32, 9A:2, 9A:3, 9A:8, 9A:10, 9A:12, 9A:15, 10:1 to 10:14, 10:16 to 10:19, 10:21, 10:25, 10:26, 10:30, 10:35 to 10:38, 10:40, 10:42 to 10:45, 10:47, 10:50 to 10:58, 11:1 to 11:7, 11:12 to 11:15, 11:18 to 11:20, 11:22 to 11:33, 11:36 to 11:48, 11A:1 to 11A:3, 11A:5 to 11A:8, 11A:10, 11A:14, 11A:19, 11A:20, 11A:26, 11A:28, 15:55 to 15:59, 17:11, 19:27, 21:1, 21:17, 21:62, 21:63, 23:1, 23:6, 23:11, 23:13, 23:15 to 23:17, 23:20, 24:1, 24:3, 25:1, 25:4, 25:12, 25:19, 25:20, 25:22, 25:23, 25:33, 25:34, 25:36 to 25:38, 26:1 to 26:4, 26:10, 26:22, 26:26, 26:27, 27:3, 27:24, 38:1, 38:4, 38:5, 38:9, 38:34, 38:44, 38:52, 38:74, 43:1, 43:5, 43:6, 43:13, 43:30, 43:31, 43:39, 43:40, 43:47, 43:51, 44:1, 46:1, 46:4, 46:10, 46:30, 47:15, 47:31, 48:20, 48:25, 48:27, 48:28, 48:39, 48:59, 49:8  
 Income tax, 2:9, 2:10, 2:17, 2:30, 2:39, 4:20, 6:34, 6:38, 7:2, 7:39, 7:41, 7:47, 8:1, 8:3, 8:30, 8:40, 9:1, 9:3, 9:17, 9:27, 9:32, 10:1 to 10:11,

CORPORATIONS—Cont'd

10:13, 10:17, 10:19, 10:21, 10:45, 10:51 to 10:54, 10:57, 10:58, 11:1 to 11:6, 11:18, 11:22, 11:30, 11:31, 11:36 to 11:38, 11:40, 11:42, 11:43, 11A:8, 15:55 to 15:57, 19:27, 23:6, 23:13, 23:15 to 23:17, 23:20, 24:3, 25:20, 26:1 to 26:4, 26:10, 26:22, 26:26, 38:4, 38:5, 38:9, 38:52, 38:74, 43:1, 43:5, 43:6, 43:13, 43:30, 43:39, 43:47, 44:1, 46:1, 46:30, 47:15, 48:20, 48:25, 48:27, 48:28, 48:59, 49:8  
 Incorporation, 2:9, 2:23, 9:1, 9:5 to 9:7, 9:9 to 9:21, 9:23, 9:25 to 9:28, 9:30, 9:36, 9:37, 9A:2, 9A:3, 9A:6 to 9A:8, 9A:10, 9A:14, 10:24, 10:26, 10:30, 11:9, 11A:2, 11A:3, 11A:9, 11A:10, 11A:14, 11A:29, 19:8, 19:10, 19:12, 20:2, 20:16, 20:17, 22:7, 22:8, 22:15, 22:27, 23:1, 24:4, 25:9, 25:14, 26:1, 26:6, 26:8, 26:16, 43:2, 44:1, 44:8, 44:9, 46:17  
 Incorporators, 9:10, 9:14, 9:15, 9:17, 9:18, 11A:9, 25:14, 44:2  
 Increase, 2:18, 2:19, 2:23, 4:12, 7:44, 8:21, 8:44, 9:15, 10:9, 10:29, 10:45, 10:47, 11:27, 11:43, 11:44, 11:47, 13:2, 14:37, 29:3, 38:1, 38:74, 43:13  
 Indemnification, 2:15, 5:1, 7:3, 9:10, 9A:10, 22:27, 27:22  
 Initial directors, 9:10, 9:14, 9:17, 11A:14, 11A:27, 44:2  
 Injunctions, 3:11  
 Injury, 4:14, 8:23, 10:7, 10:9, 11:46, 11:47, 27:22, 38:52, 44:10  
 Insolvency, 21:34, 23:1, 23:22, 26:17, 43:2  
 Inspection, 15:58, 19:1, 19:22 to 19:24, 19:27, 35:5  
 Inspection rights, 15:58, 19:1, 19:24  
 Instruments, 8:39, 10:40, 10:45, 11:9, 14:21, 16:3, 18:2, 26:29  
 Insurance, 2:7, 2:18, 4:20, 6:38, 7:47, 8:3, 9:32, 10:2, 10:10, 10:18, 10:51, 11:3, 11:41, 11:45, 11A:5, 11A:27, 17:11, 21:17, 22:27, 27:3, 27:6, 27:22, 27:24, 38:1, 38:44, 38:49, 38:52, 44:40, 47:8, 48:59  
 Intent, 7:16, 8:3, 10:14, 11A:23, 21:63, 25:29, 44:5  
 Involuntary dissolution, 25:5, 44:1, 44:9  
 Issuance, 7:2, 9:1, 9:15, 9:17, 9:20, 9:21, 10:31, 10:36, 10:37, 10:40,

INDEX

CORPORATIONS—Cont'd

11:17, 11:24, 11:48, 15:59, 21:62, 26:8, 27:3  
Issuance of shares, 9:20, 9:21, 27:3  
Joint and several liability, 2:4, 2:36, 22:26  
Joint ventures, 2:4, 5:1, 5:2, 5:10  
Judgments, 5:39, 22:14, 22:27, 27:24, 29:3, 29:6  
Jurisdiction, 3:8, 6:37, 7:46, 9:6, 9:31, 11:49, 11A:7, 11A:10, 11A:14, 11A:29, 14:37, 16:3, 24:1, 24:3, 24:11, 26:10, 26:16, 34:68, 44:9, 49:8  
Knowledge, 9:39, 9A:8, 14:21, 19:10, 22:10, 29:6, 48:59  
Lack, 11A:29, 20:17, 20:22, 22:14, 23:6, 24:23, 25:5, 25:12, 27:22, 29:3, 41:3, 48:25, 48:27, 49:8  
Leases, 2:7, 9:17, 10:1, 22:8, 25:23  
Leasing, 4:12, 7:44, 8:21, 10:42, 11:44, 26:30  
Legislature, 6:46, 7:55, 49:8  
Less than, 2:7, 4:8, 4:12, 4:14, 4:20, 7:44, 8:12, 8:21, 8:23, 9:20, 9:35, 10:4, 10:6 to 10:8, 10:21, 10:31, 10:35 to 10:37, 10:40, 10:41, 10:45, 10:50, 10:52, 11:12, 11:44, 11:46, 11A:13, 11A:14, 11A:21, 15:55 to 15:57, 17:11, 20:22, 21:62, 25:12, 25:23, 26:2, 26:26, 38:74, 43:5, 43:6, 43:40, 43:48, 44:7, 46:17, 47:15, 48:25  
Liability, 1:24, 2:2, 2:4, 2:6, 2:7, 2:9, 2:15, 2:16, 2:23, 2:30, 2:36, 2:38, 2:39, 4:12, 4:14, 5:1, 5:2, 5:10, 5:39, 6:30, 6:37, 6:38, 6:46, 7:1 to 7:3, 7:6, 7:11, 7:16, 7:18, 7:19, 7:39 to 7:41, 7:44, 7:46, 7:47, 7:55, 8:1, 8:3, 8:21, 8:23, 8:38, 9:1, 9:4, 9:5, 9:7 to 9:11, 9:21, 9:24, 9:27, 9:31, 9:32, 9:35, 9:38, 9:40, 9A:3, 9A:10, 10:1, 10:6 to 10:8, 10:30, 10:53, 10:56, 10:58, 11:1, 11:5, 11:25, 11:44, 11:46, 11A:1, 11A:3, 11A:5, 11A:10, 11A:18, 11A:27, 19:10, 20:1, 21:1, 21:17, 22:1, 22:14, 22:15, 22:23, 22:26, 22:27, 23:1, 23:22, 23:26, 24:1, 24:3, 24:4, 24:11, 25:1, 25:4, 25:13 to 25:17, 25:36, 26:1, 26:10, 26:16, 26:22, 26:30, 26:38, 26:39, 27:3, 27:6, 27:22, 27:24, 28:33, 38:1, 38:74, 43:1, 44:1, 44:7, 44:33, 44:39, 44:40, 45:38, 48:25, 48:26, 48:28

CORPORATIONS—Cont'd

Licensing, 2:4, 10:42, 28:33, 49:8  
Limitations, 4:12, 5:1, 5:39, 7:44, 8:21, 8:37, 8:38, 9:15, 9:22, 10:58, 11:1, 11:26, 11:28, 11:42, 11:44, 15:48, 15:57, 20:17, 21:17, 22:1, 22:27, 23:11, 23:22, 23:26, 24:1, 24:11, 25:17, 25:38, 26:8, 46:30, 47:15, 48:20, 48:26  
Limited liability, 1:24, 2:2, 2:4, 2:6, 2:7, 2:9, 2:15, 2:23, 2:30, 2:36, 2:38, 2:39, 4:12, 5:1, 5:2, 5:10, 5:39, 6:30, 6:37, 6:38, 6:46, 7:1 to 7:3, 7:6, 7:11, 7:16, 7:18, 7:19, 7:39 to 7:41, 7:44, 7:46, 7:47, 7:55, 8:1, 8:3, 8:21, 8:38, 9:1, 9:4, 9:5, 9:7, 9:9, 9:11, 9:21, 9:24, 9:27, 9:31, 9:32, 9:35, 9:40, 10:1, 10:6, 10:56, 11:1, 11:5, 11:25, 11:44, 11A:1, 11A:10, 19:10, 20:1, 21:1, 21:17, 23:1, 23:22, 23:26, 24:1, 24:3, 24:4, 24:11, 25:1, 25:4, 25:13 to 25:17, 25:36, 26:1, 26:10, 26:16, 26:30, 26:38, 26:39, 38:1, 38:74, 43:1, 44:1, 44:39, 44:40, 45:38, 48:25, 48:26, 48:28  
Limited liability companies, 2:2, 4:12, 5:1, 5:2, 5:10, 6:30, 6:37, 6:38, 6:46, 7:1 to 7:3, 7:6, 7:11, 7:16, 7:18, 7:19, 7:39 to 7:41, 7:44, 7:46, 7:47, 7:55, 8:1, 8:3, 8:21, 9:31, 9:32, 9:40, 10:1, 10:6, 11:25, 11:44, 11A:1, 11A:10, 20:1, 21:1, 23:1, 24:1, 24:11, 25:1, 26:1, 26:10, 26:16, 38:1, 43:1, 44:1, 44:39, 44:40, 48:25, 48:26  
Liquidation, 7:6, 8:1, 8:37, 9:1, 9:4, 9:12, 9:25, 9:26, 11:10, 11:31, 11:34, 11:35, 11:40, 11A:28, 20:2, 20:22, 21:34, 21:56, 21:63, 22:15, 23:1, 23:11, 23:21, 23:26, 25:5, 26:14, 26:20, 26:28, 26:39, 43:39 to 43:41, 43:48, 44:1 to 44:12, 44:19, 44:22, 44:33, 44:39, 44:40, 47:16, 48:36  
Litigation expenses, 27:24  
Loans, 4:14, 8:23, 8:37, 9:5, 9:17, 10:7, 10:9, 10:14, 10:15, 10:40, 11:46, 11:47, 11A:11, 14:1, 14:5, 14:21, 14:31, 14:37, 25:23, 25:27, 25:29, 25:33, 27:3, 47:65, 48:29  
Loss, 2:4, 2:6, 2:10, 2:17 to 2:20, 2:30, 2:39, 4:8, 4:12, 5:1, 5:39, 7:1, 7:11, 7:39, 7:44, 8:1, 8:12, 8:21, 8:30, 8:37, 8:40, 8:44, 9:3, 10:1, 10:3, 10:5, 10:8 to 10:10, 10:21,

CORPORATIONS—Cont'd

10:22, 10:25, 10:28, 10:29, 10:35 to 10:40, 10:43 to 10:45, 10:47 to 10:53, 11:1 to 11:3, 11:7, 11:22 to 11:28, 11:30, 11:33 to 11:35, 11:37, 11:38, 11:40, 11:42 to 11:45, 11:47, 11A:14, 11A:28, 20:22, 21:62, 21:63, 25:1, 25:5, 25:16, 25:29, 25:32, 25:34, 25:38, 26:17, 26:22, 26:26, 26:27, 27:6, 27:22, 27:24, 38:52, 43:1, 43:5, 43:6, 43:13, 44:1, 44:22, 45:38, 46:1, 46:4, 46:10, 46:18  
 Loyalty, 9A:10, 22:1, 22:26, 27:3  
 Mail, 16:3, 22:15, 49:8  
 Malicious prosecution, 27:22  
 Management, 2:4, 2:6, 2:9, 2:10, 2:18, 2:21, 2:23, 2:36, 2:38, 2:39, 5:1, 5:2, 5:39, 7:1 to 7:3, 7:11, 7:16, 7:18, 7:19, 8:39, 9:1 to 9:4, 9:8, 9:12, 9:14, 9:25, 9:28, 10:2, 11:2, 11:4, 11:43, 11A:5, 13:2, 14:21, 19:1, 19:7, 19:8, 19:24, 20:22, 20:26, 21:3, 21:56, 22:1, 22:8, 22:10, 22:12, 22:14, 23:11, 24:3, 25:1, 25:4, 25:9, 25:10, 26:30, 27:3, 27:6, 27:24, 47:65, 48:25, 48:26, 48:28  
 Manner, 2:6, 2:19, 5:1, 6:34, 6:46, 7:55, 8:3, 11:1, 11:2, 11:22 to 11:24, 11:31, 11A:7, 11A:9, 11A:10, 11A:28, 19:1, 20:2, 22:12, 22:27, 23:1, 23:22, 24:1, 25:5, 26:8, 26:12, 38:1, 38:23, 43:1, 44:1, 44:10, 44:12, 46:1, 46:19, 47:8, 48:27  
 Material, 4:8, 6:34, 8:38, 9:7, 9A:8, 9A:9, 11:26, 11:48, 16:3, 19:7, 19:10, 22:10, 22:26, 27:3, 27:24, 48:20  
 Meetings, 2:9, 2:23, 9:17 to 9:19, 9:29, 11A:27, 19:1, 19:10, 19:12, 20:22, 22:8, 25:14, 25:16, 26:8, 27:3, 44:10, 47:8  
 Members, 1:24, 2:1, 2:6, 2:7, 2:15, 2:17 to 2:19, 2:23, 5:1, 5:39, 7:1, 7:3, 7:6, 7:11, 7:16, 7:18, 7:19, 7:39 to 7:41, 8:1, 8:37, 8:44, 9:1, 9:3, 9:8, 9:10, 9:12, 9:18, 9:27, 9:28, 9:35, 10:8, 10:50, 11:8, 11:24, 11A:5, 11A:6, 11A:10, 11A:27, 14:1, 14:31, 19:1, 19:7, 19:8, 19:10, 19:12, 19:22 to 19:24, 19:27, 19:38, 20:2, 20:26, 21:3, 21:17, 22:7, 23:1, 23:16, 23:26, 25:1, 25:5, 25:9, 25:12, 25:14 to 25:17,

CORPORATIONS—Cont'd

25:29, 26:27, 26:30, 26:34, 26:39, 27:6, 38:1, 38:2, 38:4, 38:73, 38:74, 41:3, 43:1, 44:1, 44:39, 44:40, 45:38, 46:1, 47:31, 48:20, 48:25 to 48:27, 48:30, 48:36, 49:8  
 Merger, 5:38, 6:30, 9:25, 9A:13, 11A:28, 19:1, 19:7, 19:12, 20:2, 25:14, 26:7, 26:8, 26:10, 26:12, 26:14, 26:16, 26:39, 28:1, 43:2, 44:7, 45:38  
 Mergers, 5:1, 6:30, 26:1, 26:7, 26:8, 26:10, 26:38, 26:39, 28:1  
 Misconduct, 2:7, 7:3, 11A:27, 22:14, 22:27, 25:5, 27:3, 44:10  
 Misnomer, 26:2  
 Misrepresentations, 27:3  
 Money, 3:8, 4:12, 6:37, 6:38, 7:6, 7:11, 7:40, 7:44, 7:46, 7:47, 8:1, 8:12, 8:21, 8:40, 9:8, 9:21, 9:31, 9:32, 9A:10, 10:1, 10:6, 10:23, 10:29, 10:34 to 10:38, 10:41, 10:43, 10:48, 11:10, 11:16, 11:27, 11:31, 11:33 to 11:35, 11:42, 11:44, 11A:1, 11A:11, 19:8, 20:22, 22:27, 25:5, 25:23, 25:27, 25:33, 25:36, 26:22, 27:3, 27:6, 27:24, 38:4, 43:2, 43:34, 43:51, 44:33, 44:39, 46:1, 47:16, 48:20  
 Mortgages, 22:8  
 Motions, 22:14  
 Motive, 10:30  
 Name, 2:4, 3:7, 3:8, 3:11, 5:39, 7:3, 9:10, 9:11, 9:13, 9:15, 9:22, 9:34, 9:36, 9A:6, 9A:11, 11:2, 11A:7, 25:16, 27:6, 32:10, 44:5  
 Natural persons, 43:51  
 Nature, 2:1, 2:18, 4:20, 5:1, 5:39, 7:11, 9:7, 9A:8, 10:18, 10:20, 10:41, 11:2, 11:3, 11:15, 11:34, 11A:13, 11A:16, 22:1, 23:11, 25:12, 25:37, 26:1, 26:6, 26:17, 26:20, 27:22, 28:1, 38:52, 43:1, 43:39, 48:30, 49:8  
 Necessary, 2:15, 4:12, 4:14, 4:20, 5:1, 6:38, 7:1, 7:11, 7:44, 7:47, 8:21, 8:23, 9:1, 9:5, 9:7, 9:13, 9:17, 9:32, 9:38, 10:1, 10:7, 10:15, 10:26, 10:31, 10:42, 11:10, 11:19, 11:21, 11:24, 11:44, 11:46, 14:37, 16:3, 20:2, 20:22, 21:3, 22:8, 22:14, 23:6, 24:3, 25:5, 25:15, 26:4, 26:12, 27:6, 35:5, 44:5, 44:7, 44:33, 45:38, 46:10, 46:30, 47:16, 47:65, 49:8

INDEX

**CORPORATIONS—Cont'd**

Negligence, 2:7, 11A:27  
 Net earnings, 6:34, 10:58, 11A:10  
 New corporation, 9:7, 10:26, 11:12,  
     26:7, 26:14, 26:16, 26:22, 44:8,  
     46:18  
 Nonpayment, 23:1  
 Nonprofit corporations, 10:54, 14:5  
 Notes, 9:21, 11:1, 11A:11, 22:8, 26:7,  
     26:20, 43:51  
 Notice, 2:4, 2:6, 2:9, 2:36, 3:7, 4:12,  
     6:37, 7:44, 7:46, 8:21, 9:15, 9:18,  
     9:22, 9:23, 9:29, 9:31, 9:33, 9A:2,  
     11:16, 11:44, 11:45, 11:49, 11A:2,  
     15:58, 17:31, 19:12, 25:16, 26:8,  
     27:3, 27:22, 35:5, 43:2, 44:3, 44:5,  
     44:7, 44:9, 44:12, 44:40, 48:59  
 Obedience, 22:1  
 Obligations, 2:4, 2:6, 2:7, 2:15, 2:38,  
     2:39, 5:1, 5:2, 5:39, 7:16, 8:12, 9:7  
     to 9:9, 9:17, 9:24, 9:26, 9:30,  
     9A:10, 10:20, 10:30, 10:35, 10:37,  
     10:40, 10:41, 10:45, 11:10, 11:27,  
     14:5, 15:58, 21:34, 23:1, 23:22,  
     25:13 to 25:15, 25:17, 26:7, 26:8,  
     26:20, 27:3, 43:2, 44:1, 44:7, 44:8,  
     44:22, 44:33, 46:18, 47:8, 47:15,  
     47:16, 48:26, 48:59  
 Offer, 2:4, 2:15, 3:8, 4:12, 7:2, 7:40,  
     7:44, 8:21, 9:21, 11:44, 11A:24,  
     16:3, 17:31, 18:2, 20:22, 21:17,  
     21:56, 25:1, 25:9, 25:12, 27:22,  
     38:23, 38:49, 49:8  
 Officers, 1:24, 2:9, 2:23, 7:19, 9:1, 9:3,  
     9:5, 9:8, 9:17, 9:18, 9:22, 9:24,  
     9:27, 9:28, 9:30, 9:35, 9A:3, 9A:9,  
     9A:10, 11A:1, 11A:3, 11A:10,  
     11A:23, 11A:27, 17:11, 19:1,  
     19:10, 22:1, 22:7, 22:8, 22:10,  
     22:12, 22:14, 22:15, 22:18, 22:23,  
     22:26, 22:27, 25:5, 25:14 to 25:16,  
     27:3, 27:6, 27:22, 28:1, 28:33,  
     29:6, 38:1, 38:2, 38:9, 38:24, 44:6,  
     46:30, 47:16  
 Offices, 2:9, 5:39, 11:43, 24:3, 27:6  
 Omissions, 2:7, 2:36, 5:2, 11A:27,  
     22:27, 27:24  
 One, 1:24, 2:4, 2:6, 2:7, 2:9, 2:10, 2:18,  
     2:19, 2:27, 2:38, 2:39, 3:7, 3:8,  
     4:12, 5:1, 5:2, 5:39, 6:30, 6:34,  
     6:37, 6:38, 7:1 to 7:3, 7:16, 7:39,  
     7:40, 7:44, 7:46, 7:47, 8:1, 8:3,  
     8:21, 8:30, 8:40, 8:44, 9:1, 9:11,  
     9:12, 9:14, 9:15, 9:17, 9:22, 9:31,  
     9:32, 9:35, 9:38, 9A:1, 9A:3,

**CORPORATIONS—Cont'd**

9A:9, 9A:15, 10:1, 10:2, 10:6,  
 10:8, 10:9, 10:14 to 10:16, 10:19,  
 10:29, 10:31, 10:36, 10:40 to  
 10:46, 10:48, 10:52 to 10:54, 11:1,  
 11:3, 11:6, 11:8 to 11:10, 11:12,  
 11:16, 11:20, 11:21, 11:24 to  
 11:26, 11:28, 11:31 to 11:33,  
 11:40, 11:42, 11:44, 11:47, 11A:3,  
 11A:9 to 11A:11, 11A:14, 14:5,  
 14:21, 15:48, 15:55, 15:56, 15:58,  
 19:1, 19:8, 19:12, 19:27, 20:1,  
 20:2, 20:16, 20:17, 20:22, 21:17,  
 21:62, 21:63, 23:15, 23:16, 24:1,  
 24:3, 24:4, 24:23, 25:5, 25:9,  
 25:12, 25:15, 25:16, 25:31, 25:32,  
 25:34, 25:36 to 25:38, 26:1 to  
 26:4, 26:8, 26:14, 26:16, 26:26 to  
 26:31, 26:38, 26:39, 27:3, 27:6,  
 27:22, 28:1, 28:33, 38:6, 38:49,  
 43:1, 43:2, 43:13, 43:30, 43:33,  
 43:40, 43:51, 44:1, 44:5, 44:7,  
 44:8, 44:10, 44:22, 46:1, 46:10,  
 46:18, 46:19, 46:30, 47:8, 47:15,  
 47:31, 47:65, 48:20, 48:26 to  
 48:29, 48:39, 49:8  
 Operations, 4:14, 5:2, 7:1, 7:3, 8:23,  
     9:1, 9:5, 9:8, 9:25, 9:27 to 9:30,  
     9:35, 9A:8, 10:7, 10:9, 10:41,  
     11:23, 11:46, 11:47, 19:1, 19:7,  
     19:8, 19:10, 19:12, 19:22 to 19:24,  
     19:27, 19:38, 20:1, 20:2, 20:16,  
     20:17, 20:22, 20:26, 21:1, 21:3,  
     21:7, 21:17, 21:34, 21:56, 21:62,  
     21:63, 22:1, 22:7, 22:8, 22:10,  
     22:12, 22:14, 22:15, 22:18, 22:23,  
     22:26, 22:27, 23:1, 23:6, 23:11,  
     23:13, 23:15 to 23:17, 23:20 to  
     23:22, 23:26, 24:1, 24:3, 24:4,  
     24:11, 24:23, 25:1, 25:4, 25:5,  
     25:9, 25:10, 25:12 to 25:17, 25:19,  
     25:20, 25:22, 25:23, 25:27, 25:29,  
     25:31 to 25:34, 25:36 to 25:38,  
     26:1 to 26:4, 26:6 to 26:8, 26:10,  
     26:12, 26:14, 26:16, 26:17, 26:20,  
     26:22, 26:26 to 26:31, 26:34,  
     26:38, 26:39, 27:6, 44:8, 44:39,  
     47:15, 47:31, 47:65, 48:20  
 Orders, 7:3, 49:8  
 Organization, 1:24, 2:1, 2:2, 2:4, 2:6,  
     2:7, 2:9, 2:10, 2:23, 2:30, 5:1,  
     6:30, 6:38, 7:3, 7:47, 9:1, 9:4, 9:7,  
     9:17, 9:32, 9:37, 10:10, 10:28,  
     10:54, 11:2, 11:5, 11:45, 11A:5,  
     11A:6, 11A:8 to 11A:24, 11A:26  
     to 23:26, 24:1, 24:3, 24:4, 25:14,

**CORPORATIONS—Cont'd**

26:1, 26:16, 27:6, 44:1  
 Organizational and maintenance costs, 2:30  
 Organizing, 2:23, 7:40, 9:5, 9:6, 11:22, 24:3  
 Owner compensation, 38:1, 38:2, 38:4 to 38:6, 38:9, 38:23, 38:24, 38:34, 38:40, 38:44, 38:49, 38:52, 38:73, 38:74  
 Ownership, 2:1, 2:17, 2:19, 2:27, 2:38, 2:39, 4:12, 5:10, 6:37, 6:38, 6:46, 7:3, 7:18, 7:44, 7:46, 7:47, 7:55, 8:3, 8:21, 8:30, 8:44, 9:1, 9:8, 9:22, 9:31 to 9:40, 9A:15, 10:8, 10:18, 10:20, 10:31, 10:32, 10:40, 10:41, 10:50, 10:53, 11:8, 11:21, 11:24, 11:42, 11:44, 11:45, 11:49, 11A:30, 15:58, 15:59, 20:16, 20:22, 21:1, 21:3, 21:17, 23:16, 25:1, 25:12, 25:15, 25:16, 25:23, 25:29, 25:36 to 25:38, 26:1, 26:14, 26:20, 26:26, 26:28, 26:29, 26:34, 27:3, 28:33, 38:1, 38:9, 38:40, 38:74, 43:1, 43:33, 43:48, 44:1, 44:7, 44:40, 46:1, 46:10, 46:17 to 46:19, 46:30, 47:31, 48:25, 48:29, 48:39  
 Ownership interests, 2:1, 2:27, 6:38, 7:47, 8:3, 9:32, 9:35, 10:32, 10:40, 21:1, 21:3, 44:1, 46:1, 46:10, 46:17 to 46:19, 46:30  
 Par value, 9:20  
 Parties, 2:17, 5:1, 5:2, 5:10, 7:3, 7:11, 7:16, 7:18, 8:44, 9:10, 9:13, 9:27, 9:28, 10:31, 10:38, 10:41, 10:53, 11:24, 11:43, 11:48, 11A:5, 11A:15, 15:55, 19:8, 21:1, 21:3, 21:56, 22:1, 25:5, 25:15, 25:17, 25:23, 25:32, 25:33, 26:1, 26:2, 26:4, 26:20, 26:22, 26:26, 26:27, 27:3, 28:33, 29:3, 38:5, 43:1, 43:2, 43:48, 44:10, 45:38, 46:1, 46:4, 47:15  
 Pass-through tax treatment, 2:9, 2:17, 2:19, 2:39, 5:2, 5:39, 7:40, 9:4, 10:1, 11:48  
 Patents, 10:24, 10:27, 34:68  
 Payment, 2:15, 2:16, 2:19, 4:14, 5:10, 8:23, 8:39, 8:40, 9:7, 9:17, 9:21, 9:26, 9:30, 10:7, 10:36, 10:45, 11:7, 11:34, 11:46, 11:48, 11A:5, 11A:10, 15:58, 19:8, 21:3, 22:8, 22:15, 22:27, 23:1, 23:6, 23:11, 23:15, 23:21, 23:26, 24:1, 25:23, 25:31, 26:26, 27:3, 28:1, 38:1,

**CORPORATIONS—Cont'd**

38:4, 38:6, 38:9, 38:23, 38:34, 38:40, 38:44, 38:49, 38:52, 38:73, 38:74, 43:2, 43:30, 44:6, 44:7, 44:9, 46:1, 46:18, 47:16, 48:26, 48:29  
 Penalties, 6:37, 7:46, 9:30, 9:31, 9:39, 10:19, 11A:13, 15:55, 21:56, 27:3, 27:22, 27:24, 28:1, 29:6, 38:1, 44:40  
 Pensions, 4:20  
 Performance, 9:7, 9A:5, 9A:11, 15:55, 22:12, 22:14, 27:3, 38:2, 38:4, 38:23, 43:2  
 Personal liability, 2:7, 2:15, 2:36, 5:39, 22:27, 25:15, 25:17, 27:3, 44:1, 48:25  
 Personal property, 10:24, 10:27, 10:56, 11:23, 46:4  
 Piercing the corporate veil, 2:15, 7:11, 9:24, 19:10, 25:15, 25:16  
 Piercing the veil, 25:16  
 Place of business, 11:43, 34:68, 49:8  
 Plans, 2:18, 4:16, 9:17, 10:8, 11A:10, 11A:14, 15:55 to 15:57, 15:59, 17:11, 21:7, 22:7, 27:3, 38:1, 38:4, 38:9, 38:23, 38:24, 38:34, 38:40, 38:52, 38:74, 47:16, 48:28  
 Possession, 6:38, 7:47, 9:32, 47:31  
 Powers, 2:6, 9:10, 9:14, 11A:29, 22:1, 22:7, 22:8, 22:10, 22:12, 22:14, 22:15, 22:18, 22:23, 22:26, 22:27, 27:3, 45:38, 47:65  
 Preacquisition losses, 26:27  
 Preemptive rights, 3:11, 9:10, 9:15, 19:8, 25:5, 38:24  
 Preemptive rights of shareholders, 19:8  
 Preferred stock bailouts, 43:31  
 Preincorporation agreements, 9:1, 9:8  
 Prejudice, 11A:12  
 Premium, 10:35, 27:6, 38:49  
 President, 4:14, 8:23, 10:7 to 10:9, 11:46, 11:47, 22:8, 22:15, 27:3, 27:22, 38:6  
 Principal office, 19:10, 19:27, 24:3, 44:7  
 Principal place of business, 11:43, 49:8  
 Principals, 9:35, 14:21, 25:17, 38:40, 46:30, 47:16, 48:59  
 Private corporations, 14:1, 14:21  
 Privileges, 9:12, 26:8  
 Procedure, 2:23, 3:11, 5:38, 9:15, 11A:19, 19:1, 24:4, 26:10, 26:12, 26:16, 26:39, 34:68, 44:3, 44:5,



INDEX

CORPORATIONS—Cont'd

44:12, 44:33, 44:40, 47:8, 47:15  
 Profits, 2:4, 2:6, 2:10, 2:19, 2:23, 2:36, 4:14, 4:20, 5:10, 7:11, 7:16, 7:18, 7:40, 8:3, 8:23, 8:30, 8:44, 9A:1, 9A:2, 9A:10, 10:7, 10:9, 10:19, 10:50, 10:52, 10:58, 11:10, 11:13, 11:15, 11:16, 11:18, 11:29 to 11:31, 11:33, 11:36, 11:38, 11:42, 11:46, 11:47, 11A:1, 11A:2, 15:57, 15:58, 19:1, 20:26, 21:62, 22:18, 22:26, 23:1, 23:13, 23:15, 23:17, 24:4, 25:23, 25:29, 25:34, 26:17, 26:29 to 26:31, 38:1, 38:23, 38:74, 43:1, 43:5, 43:31 to 43:34, 43:48, 44:39, 48:26  
 Prohibition, 3:8, 5:39, 11:5, 21:62, 23:1, 41:3, 49:8  
 Promissory notes, 9:21, 11A:11  
 Promoters, 9:1, 9:7, 9:17  
 Property, 2:10, 2:17, 2:19, 3:8, 4:8, 4:12, 4:14, 5:1, 5:10, 7:6, 7:11, 7:40, 7:44, 8:1, 8:3, 8:12, 8:21, 8:23, 8:30, 8:37, 8:40, 8:44, 8:63, 9:3, 9:7, 9:8, 9:21, 10:1, 10:7, 10:8, 10:10, 10:20, 10:22 to 10:25, 10:27 to 10:40, 10:42, 10:43, 10:47, 10:48, 10:50, 10:54 to 10:56, 11:1, 11:14, 11:18, 11:23, 11:27, 11:28, 11:31, 11:34, 11:35, 11:37, 11:40, 11:42 to 11:46, 11A:5, 11A:19, 14:21, 14:37, 19:8, 23:1, 23:11, 23:13, 23:17, 23:21, 23:26, 24:23, 25:5, 25:23, 25:29, 25:31, 25:32, 25:36, 26:3, 26:7, 26:16, 26:22, 26:30, 26:39, 27:3, 27:6, 27:22, 28:33, 35:5, 43:2, 43:34, 43:40, 44:1, 46:4, 48:20, 48:25, 48:29, 48:30, 49:8  
 Proprietary interest, 26:4, 26:20  
 Protection, 2:4, 2:9, 2:15, 2:30, 2:36, 3:7, 3:11, 4:14, 7:1, 7:16, 8:23, 9:4, 9:7, 9:24, 9A:10, 10:7, 10:9, 11:25, 11:46 to 11:48, 11A:8, 11A:20, 11A:27, 16:3, 20:2, 22:14, 24:1, 25:1, 25:5, 25:13, 27:3, 27:24, 35:5, 38:44, 44:1, 47:8, 47:15, 47:31, 48:25, 48:59, 49:8  
 Proxies, 9:8, 19:7, 20:26  
 Public interest, 6:38, 7:47, 9:32, 14:21  
 Public policy, 25:15, 35:5  
 Purchase, 2:27, 3:8, 7:18, 8:39, 8:44, 9:5, 9:21, 10:8, 10:9, 10:20 to 10:22, 10:33, 10:36, 10:50, 11:6, 11:9, 11:23, 11:24, 11:28, 11:29, 11:32, 11:40, 11:47, 14:5, 15:57,

CORPORATIONS—Cont'd

15:58, 16:3, 17:11, 19:7, 19:8, 20:22, 21:1, 21:17, 21:34, 21:56, 21:62, 22:15, 22:26, 23:11, 25:5, 25:12, 25:23, 25:31, 25:34, 26:4, 26:31, 27:3, 27:6, 27:22, 38:1, 38:23, 38:34, 38:40, 38:52, 43:1, 43:2, 43:40, 44:1, 44:10, 45:38, 46:1, 46:4, 46:17 to 46:19, 46:30, 47:16, 48:30, 48:39, 48:59  
 Purpose, 2:18, 5:2, 6:37, 7:46, 8:3, 8:44, 9:10, 9:11, 9:13, 9:15, 9:23, 9:29, 9:31, 9A:1 to 9A:15, 10:14, 10:16, 10:23, 10:30 to 10:32, 10:45, 10:52, 10:54, 10:57, 11:8 to 11:10, 11:20 to 11:22, 11:24, 11:38, 11:43, 11A:1, 11A:3 to 11A:5, 11A:10, 11A:16, 11A:25, 14:21, 18:2, 19:7, 19:27, 20:2, 21:3, 21:7, 24:23, 25:29, 25:32, 25:36, 25:38, 26:3, 26:4, 26:22, 26:26, 26:28 to 26:30, 32:10, 38:44, 38:49, 38:52, 44:7, 48:30, 49:8  
 Qualifications, 11A:5  
 Quorum, 9:18, 9:19, 20:2, 20:17, 22:27, 44:3  
 Rate of interest, 10:21, 10:35, 10:36, 10:41  
 Ratification, 19:10, 22:8, 22:10  
 Real property, 4:8, 4:14, 8:23, 10:7, 10:27, 10:55, 11:43, 11:46, 11A:19, 14:21, 26:30, 46:4, 48:20, 48:25, 48:29  
 Reasonable, 9A:2, 10:13, 10:15, 10:42, 11:10, 11:11, 11:24, 11A:2, 11A:10, 11A:12, 11A:14, 15:58, 19:24, 22:14, 22:26, 22:27, 23:11, 24:23, 25:16, 25:23, 38:1, 38:4 to 38:6, 38:9, 38:24, 38:44, 38:73, 38:74, 48:20, 49:8  
 Recapitalization, 20:17, 26:20  
 Receipt of boot, 10:29, 10:30, 26:22  
 Record date, 23:6  
 Records, 7:18, 9:25, 10:9, 11:47, 19:1, 19:12, 19:22 to 19:24, 19:27, 21:7, 25:16, 25:20, 27:6, 38:40  
 Recourse, 10:30, 25:4, 25:5  
 Redemption, 8:1, 10:40, 10:50, 11:9, 11:24, 11:29, 11:40, 11:42, 11:48, 21:1, 21:17, 23:1, 25:5, 25:34, 43:1, 43:2, 43:5, 43:6, 43:13, 43:30, 43:32 to 43:34, 43:47 to 43:51, 48:27, 48:59  
 Refusal, 9:27, 21:17

**CORPORATIONS—Cont'd**

Registration, 2:4, 2:6, 2:7, 2:9, 3:7, 3:8, 3:11, 5:39, 6:37, 7:46, 9:31, 9:33, 11:49, 11A:19, 16:3, 17:31, 21:3, 22:26, 24:3, 35:5, 49:8

Regulations, 6:37, 7:2, 7:46, 8:3, 9:31, 9A:2, 10:36, 10:41, 11:9, 11:10, 11:27, 11:49, 11A:1, 11A:2, 11A:10, 11A:19, 14:21, 19:7, 19:27, 22:14, 25:15, 26:3, 26:4, 26:7, 26:16, 26:26, 26:30, 43:1, 43:51, 46:18, 48:36, 49:8

Reimbursement, 2:18, 27:22, 38:1

Related corporations, 10:15, 25:23, 25:27, 25:34, 25:36, 43:31 to 43:34

Reliance, 7:11, 11A:12, 22:15

Reorganization, 2:17, 2:38 to 5:38, 7:40, 10:24, 10:45, 11:18, 11:31, 11:37, 11:38, 11:40, 20:17, 26:1 to 26:4, 26:6, 26:7, 26:10, 26:12, 26:14, 26:16, 26:17, 26:20, 26:22, 26:26, 26:31, 26:34, 26:38, 46:17, 47:15, 47:16, 47:31, 47:65

Reorganizations, 5:1, 5:38, 8:63, 10:8, 10:43, 11:40, 23:17, 26:1 to 26:4, 26:6 to 26:8, 26:10, 26:12, 26:14, 26:16, 26:17, 26:20, 26:22, 26:26 to 26:31, 26:34, 26:38, 26:39, 47:15

Reports, 2:6, 2:30, 6:37, 6:38, 6:46, 7:46, 7:47, 7:55, 9:30 to 9:40, 9A:15, 10:1, 11:40, 11:49, 11A:12, 11A:21, 11A:30, 22:14, 22:26, 24:3, 25:14, 27:3, 44:1, 44:8

Representations, 27:3

Representatives, 2:21, 27:6, 27:22, 41:3

Requirements, 2:19, 4:20, 6:37, 6:38, 7:46, 7:47, 8:63, 9:1, 9:15, 9:18, 9:19, 9:25, 9:30 to 9:32, 9:39, 9A:6, 9A:12, 10:8, 10:9, 10:22, 10:41, 10:53, 11:1, 11:3, 11:10, 11:11, 11:15, 11:17, 11:21, 11:40, 11:47, 11:49, 11A:1, 11A:12, 11A:21, 13:2, 15:55 to 15:57, 15:59, 16:3, 17:31, 21:3, 21:7, 22:14, 23:16, 24:3, 25:1, 25:14, 25:15, 25:17, 26:1, 26:2, 26:4, 26:8, 26:14, 26:16, 26:28 to 26:31, 26:34, 27:3, 35:5, 38:1, 38:34, 38:52, 43:1, 43:30, 43:40, 47:15, 48:25, 48:28, 49:8

Resignation, 7:19

Resolutions, 9:29, 10:6, 22:8

Respondent superior, 2:15, 25:17

**CORPORATIONS—Cont'd**

Restated articles, 9:16

Restrictions, 2:10, 4:14, 8:23, 9:23, 9A:12, 10:4, 10:7, 10:9, 11:6, 11:24, 11:46, 11:47, 14:21, 21:3, 21:7, 21:34, 21:62, 23:22, 43:1, 43:2, 47:15, 48:20, 48:36

Revocation, 9:30, 11:1, 11:7, 11:16, 11:48, 11A:21, 43:51, 44:4

Rights, 2:10, 2:19, 2:27, 2:38, 2:39, 3:8, 3:11, 5:1, 5:2, 5:10, 6:38, 7:3, 7:11, 7:16, 7:18, 7:47, 8:30, 9:1, 9:6, 9:8, 9:10, 9:12, 9:15, 9:22, 9:23, 9:25, 9:27, 9:32, 10:23, 10:24, 10:27, 10:28, 10:40, 10:42, 10:45, 10:57, 11:3, 11:9, 11A:5, 11A:27, 15:58, 15:59, 19:1, 19:7, 19:8, 19:10, 19:12, 19:22 to 19:24, 19:27, 19:38, 20:1, 20:2, 20:16, 20:17, 20:26, 21:3, 21:7, 21:62, 22:27, 23:1, 23:22, 24:1, 25:5, 25:9, 25:12, 26:8, 26:12, 27:3, 27:22, 34:68, 38:1, 38:23, 38:24, 38:40, 38:74, 41:3, 43:2, 44:1, 45:38, 48:25 to 48:28, 48:36

Role, 9:1, 9:3, 9:25, 24:3, 27:3, 27:6, 29:6

Rulings, 26:4, 43:40

S corporation, 2:6, 2:9, 2:10, 2:16 to 2:19, 2:23, 2:39, 4:12, 5:2, 5:39, 7:1, 7:2, 7:6, 7:40, 7:44, 8:1, 8:3, 8:21, 8:30, 8:39, 8:40, 8:63, 9:1, 9:3, 9:4, 9:8, 9:17, 10:2, 10:3, 10:6, 10:39, 10:51, 11:1 to 11:38, 11:40 to 11:42, 11:44, 11:48, 15:48, 19:27, 20:17, 21:7, 21:17, 21:62, 21:63, 23:6, 23:13, 23:17, 25:12, 26:10, 26:16, 38:4, 38:44, 38:52, 43:6, 43:47 to 43:51, 44:1, 44:19, 44:22, 46:1, 46:10, 46:17, 46:18, 46:30, 48:20, 48:25, 48:27, 48:28

S corporations, 2:1, 2:2, 2:4, 2:6, 2:9, 2:10, 2:17 to 2:19, 2:23, 2:27, 2:39, 4:12, 5:1 to 7:1, 7:40, 7:44, 8:1, 8:21, 8:30, 8:39, 8:40, 8:63, 9:4, 9A:12, 9A:15, 10:1, 10:3, 10:4, 10:6, 10:11, 10:41, 10:47, 10:52, 11:1 to 11:49, 15:48, 20:17, 21:3, 21:7, 21:62, 21:63, 23:1, 23:6, 23:11, 23:13, 23:16, 23:17, 25:1, 25:4, 25:22, 38:9, 38:44, 38:52, 43:47 to 43:51, 44:22, 46:1, 48:20, 48:25 to 48:28

Sale of stock, 2:9, 2:38, 43:32, 43:33, 46:1, 46:10

INDEX

CORPORATIONS—Cont'd

Sales, 2:18, 2:19, 6:38, 7:47, 8:44, 9:25, 9:32, 9A:12, 10:33, 10:43, 10:48, 10:56, 11:3, 11:20, 11:37, 11A:19, 16:3, 17:11, 17:31, 18:2, 21:63, 22:26, 24:1, 24:3, 24:23, 25:29, 25:31, 25:32, 26:4, 26:26, 26:27, 27:24, 38:6, 43:31 to 43:34, 43:50, 44:19, 45:38, 46:1, 46:4, 46:10, 46:18, 46:30, 48:29, 48:30, 49:8

Sales of assets, 45:38

Satisfaction, 10:32, 11:19, 11:20, 25:32

Scope, 2:1 to 7:1, 8:1, 9:1, 10:1, 10:41, 11:1, 11A:1 to 11A:3, 11A:27, 11A:29, 14:1, 18:2, 19:1, 20:1, 21:1, 22:1, 22:8, 22:12, 23:1, 24:1, 25:1, 26:1, 28:1, 38:1, 41:57, 43:1, 44:1, 46:1

Secretary, 2:7, 4:14, 6:37, 6:38, 7:46, 7:47, 8:23, 9:9 to 9:11, 9:13, 9:16, 9:17, 9:31, 9:32, 9A:6, 9A:11, 10:7, 11:46, 11:49, 11A:9, 11A:29, 22:15, 26:8, 27:22, 43:2, 44:8, 44:9, 44:12

Secretary of State, 2:7, 6:37, 7:46, 9:9 to 9:11, 9:13, 9:16, 9:31, 9A:6, 9A:11, 11:49, 11A:9, 11A:29, 26:8, 43:2, 44:8, 44:9, 44:12

Securities, 2:38 to 6:38, 7:47, 8:3, 8:40, 9:22, 9:23, 9:32, 9:35, 10:1, 10:8, 10:15, 10:20, 10:24, 10:29, 10:32 to 10:35, 10:37, 10:38, 10:40, 10:43 to 10:50, 10:55, 10:58, 11:45, 14:21, 15:58, 15:59, 16:3, 17:11, 17:31, 18:2, 19:7, 21:3, 22:1, 22:26, 26:1, 26:3, 26:14, 26:17, 26:20, 26:22, 26:29, 27:3, 27:22, 43:40, 44:1, 44:6, 46:4, 46:10

Securities holders, 10:1, 10:35, 26:3, 26:20

Securities law, 2:38, 2:39, 16:3, 17:31, 27:3

Security, 2:10, 2:17, 4:14, 4:20, 6:38, 7:47, 8:23, 8:39, 9:32, 10:7, 10:8, 10:23, 10:45, 11:25, 11:46, 15:48, 16:3, 19:7, 19:38, 22:26, 26:20, 27:3, 27:24, 41:3, 43:2

Self-dealing, 11A:7, 11A:10

Separate entity treatment, 2:18

Services, 2:1, 2:4, 2:7, 2:9, 2:10, 2:18, 2:39, 3:8, 3:11, 4:12, 6:38, 7:44, 7:47, 8:1, 8:3, 8:21, 8:30, 9:21, 9:24, 9:32, 9A:6, 9A:8, 10:15, 10:17, 10:24, 10:25, 10:30, 10:36,

CORPORATIONS—Cont'd

10:37, 10:46, 10:48, 10:52, 10:57, 11:9, 11:18, 11:20, 11:23, 11:24, 11:42 to 11:44, 11A:5, 11A:10, 11A:19, 14:21, 15:55, 15:58, 19:8, 21:3, 25:20, 25:23, 26:30, 27:6, 27:22, 28:1, 38:1, 38:2, 38:5, 38:6, 38:9, 38:24, 38:34, 38:44, 38:74, 41:57, 44:40, 46:30, 48:20, 49:8

Settlement, 19:38, 22:27, 27:22

Shareholder approval, 2:27, 9:15, 9:16, 9:25, 9:27, 11:16, 20:2, 20:22, 21:62, 22:7, 25:9, 26:8, 38:24, 43:2, 44:3, 44:4, 44:6

Shareholder liability, 25:15, 44:7

Shareholder meeting, 19:10

Shareholders, 1:24, 2:1, 2:9, 2:10, 2:15, 2:17 to 2:19, 2:21, 2:23, 2:27, 2:38, 2:39, 5:1 to 7:1, 7:6, 7:16, 7:18, 7:19, 7:40, 8:1, 8:30, 8:39, 8:40, 8:63, 9:1, 9:3, 9:5 to 9:8, 9:10, 9:12, 9:14, 9:15, 9:17 to 9:20, 9:22 to 9:30, 9:35, 9A:1 to 9A:3, 9A:7, 9A:9, 9A:10, 9A:12 to 9A:14, 10:1, 10:3, 10:6, 10:8, 10:10 to 10:16, 10:18, 10:19, 10:21 to 10:34, 10:38, 10:40, 10:42, 10:50 to 10:52, 10:55, 10:58, 11:1 to 11:3, 11:5, 11:6, 11:8 to 11:12, 11:14 to 11:20, 11:22 to 11:27, 11:29 to 11:38, 11:40, 11:42, 11:48, 11A:1 to 11A:3, 11A:5, 11A:10, 11A:27, 13:2, 19:1, 19:7, 19:8, 19:10, 19:12, 19:22 to 19:24, 19:27, 19:38, 20:1, 20:2, 20:16, 20:17, 20:22, 21:3, 21:7, 21:34, 21:62, 21:63, 22:1, 22:10, 22:12, 22:14, 22:15, 22:26, 22:27, 23:1, 23:6, 23:11, 23:13, 23:15, 23:17, 23:20, 24:3, 25:5, 25:9, 25:10, 25:12, 25:14 to 25:17, 25:20, 25:22, 25:23, 25:27, 25:29, 25:36, 25:37, 26:2, 26:3, 26:7, 26:8, 26:12, 26:14, 26:17, 26:20, 26:22, 26:26, 26:28, 26:29, 26:31, 26:34, 38:4, 38:5, 38:9, 38:23, 38:24, 38:40, 38:44, 38:52, 43:1, 43:2, 43:5, 43:6, 43:13, 43:31, 43:32, 43:39 to 43:41, 43:47 to 43:49, 43:51, 44:1, 44:3 to 44:8, 44:10, 44:12, 44:19, 44:22, 45:38, 46:1, 46:10, 46:17, 46:18, 46:30, 47:16, 48:26 to 48:28

Shares, 2:10, 2:17, 2:23, 7:16, 8:3, 8:30, 8:37 to 8:39, 9:1, 9:8, 9:10,

**CORPORATIONS—Cont'd**

9:12, 9:15, 9:16, 9:20 to 9:27,  
 9:35, 9A:10, 9A:11, 9A:14, 10:31,  
 11:8, 11:9, 11:23, 11:25, 15:55,  
 19:8, 19:24, 20:1, 20:2, 20:16,  
 20:17, 20:22, 20:26, 21:3, 21:56,  
 21:62, 22:14, 22:15, 22:26, 23:1,  
 23:6, 23:11, 23:16, 25:5, 25:12,  
 26:7, 26:8, 26:12, 26:17, 26:29,  
 27:3, 38:74, 43:2, 43:47, 43:48,  
 43:50, 44:3, 44:6, 44:7, 44:10,  
 44:39, 45:38, 48:28, 48:59  
 Special meetings, 2:9, 2:23  
 Special rules, 8:44, 11:14, 43:51  
 Special statutes, 20:2  
 Specific performance, 27:3, 43:2  
 Standard of conduct, 9A:9, 9A:10  
 State, 1:24, 2:4, 2:6, 2:7, 2:9, 2:10,  
 2:23, 2:30, 2:36, 2:38, 2:39, 3:7,  
 3:8, 3:11, 4:12, 5:1, 5:2, 5:39,  
 6:30, 6:34, 6:37, 6:38, 6:46, 7:1 to  
 7:3, 7:6, 7:16, 7:44, 7:46, 7:47,  
 7:55, 8:21, 9:1 to 9:6, 9:9 to 9:11,  
 9:13 to 9:16, 9:22, 9:24, 9:26, 9:30  
 to 9:32, 9:36, 9:37, 9:40, 9A:3,  
 9A:6, 9A:8, 9A:10 to 9A:12,  
 9A:15, 10:2, 10:9, 10:14, 10:56 to  
 10:58, 11:1, 11:2, 11:4, 11:9,  
 11:36, 11:39, 11:44, 11:47, 11:49,  
 11A:1, 11A:3 to 11A:6, 11A:8 to  
 11A:10, 11A:14, 11A:16, 11A:19  
 to 11A:21, 11A:24 to 11A:29,  
 14:1, 14:21, 14:37, 15:58, 16:3,  
 17:31, 19:7, 19:8, 19:10, 19:23,  
 20:1, 20:22, 21:3, 22:10, 22:14,  
 22:15, 22:26, 23:1, 24:1, 24:3,  
 24:4, 24:11, 24:23, 25:1, 25:5,  
 25:14, 25:16, 26:1, 26:6 to 26:8,  
 26:12, 26:16, 26:17, 26:38, 26:39,  
 27:3, 27:22, 28:1, 41:3, 43:2, 44:1,  
 44:4 to 44:6, 44:8, 44:9, 44:12,  
 48:36, 49:8  
 State of incorporation, 9:6, 9:14, 9:36,  
 9A:6, 11A:29, 24:4, 26:1, 26:6,  
 26:8, 26:16, 44:1  
 State taxation, 10:56 to 10:58, 24:1,  
 24:23  
 Stated capital, 9:20, 43:2  
 Statements, 4:20, 11A:10, 19:27, 22:12,  
 22:15, 22:26  
 Status, 2:7, 2:39, 5:39, 7:2, 7:41, 8:1,  
 8:3, 9:35, 9A:6, 9A:7, 9A:10,  
 9A:14, 10:6, 11:1, 11:3, 11:11,  
 11:15, 11:16, 11:18, 11:31, 11:38,  
 11:48, 11A:1, 11A:5 to 11A:8,  
 11A:10 to 11A:19, 11A:21,

**CORPORATIONS—Cont'd**

11A:23, 11A:26, 11A:28, 21:56,  
 21:62, 23:17, 27:3, 27:22, 35:5,  
 43:47, 43:51, 49:8  
 Statutes, 2:7, 2:9, 2:10, 2:15, 2:23,  
 2:36, 3:11, 5:10, 5:39, 7:1 to 7:3,  
 7:16, 7:19, 9:2, 9:6, 9:20, 9:28,  
 9A:6, 10:56, 11A:4, 11A:29, 16:3,  
 19:8, 19:24, 20:1, 20:2, 20:17,  
 20:22, 20:26, 21:7, 22:1, 22:10,  
 22:15, 22:26, 23:1, 24:1, 24:11,  
 25:4, 25:5, 25:9, 25:10, 25:14,  
 25:15, 26:10, 26:16, 27:3, 27:6,  
 27:22, 41:57, 44:1, 44:39, 48:26,  
 49:8  
 Stock, 2:1, 2:9, 2:10, 2:18, 2:19, 2:23,  
 2:27, 2:38, 2:39, 5:1, 7:6, 7:40,  
 8:1, 8:3, 8:12, 8:30, 9:1, 9:3, 9:5,  
 9:7, 9:8, 9:10, 9:12, 9:14 to 9:17,  
 9:20 to 9:28, 9A:2, 9A:6, 9A:10,  
 9A:12, 9A:13, 10:1, 10:2, 10:8,  
 10:11, 10:18, 10:20 to 10:36,  
 10:38 to 10:41, 10:43 to 10:50,  
 10:53, 10:58, 11:1, 11:3, 11:5 to  
 11:10, 11:12, 11:14, 11:16 to  
 11:20, 11:24, 11:26 to 11:35,  
 11:37, 11:40 to 11:42, 11:48,  
 11A:2, 11A:7, 14:21, 15:48, 15:55  
 to 15:59, 16:3, 17:31, 18:2, 19:8,  
 19:22, 19:27, 20:1, 20:2, 20:16,  
 20:17, 20:22, 21:7, 21:17, 21:62,  
 22:7, 22:8, 22:15, 22:26, 23:1,  
 23:11, 23:13, 23:16, 23:17, 25:5,  
 25:9, 25:12, 25:14, 25:22, 25:23,  
 25:29, 25:34, 25:36 to 25:38, 26:1,  
 26:3, 26:4, 26:7, 26:8, 26:12,  
 26:14, 26:16, 26:17, 26:20, 26:22,  
 26:26, 26:28, 26:29, 26:31, 27:6,  
 28:1, 38:1, 38:23, 38:24, 38:34,  
 38:40, 38:44, 38:52, 38:74, 43:1,  
 43:2, 43:5, 43:6, 43:13, 43:30 to  
 43:34, 43:41, 43:47 to 43:51, 44:2,  
 44:6, 44:10, 44:19, 44:22, 45:38,  
 46:1, 46:10, 46:17 to 46:19, 46:30,  
 47:31, 48:20, 48:25, 48:27, 48:28,  
 48:30, 48:36, 48:39  
 Stock certificates, 2:18, 9:1, 9:22, 9A:6,  
 22:8  
 Stock subscriptions, 9:1, 9:5, 9:17, 9:21,  
 25:14  
 Stockholders, 9:20 to 9:26, 9A:8,  
 9A:10, 11:21, 15:48, 27:6, 43:1  
 Subchapter S corporations, 4:12, 7:44,  
 8:21, 9A:12, 10:6, 11:44, 43:47 to  
 43:51  
 Substitution, 10:45

INDEX

CORPORATIONS—Cont'd

Successors, 7:11  
 Surplus, 9:20, 10:48, 10:58, 14:21, 22:15, 22:18, 23:11, 43:2  
 Target corporation, 11:40, 26:4, 26:7, 26:8, 26:10, 26:12, 26:20, 26:22, 26:26, 45:38  
 Tax, 2:1, 2:4, 2:6, 2:9, 2:10, 2:15 to 2:20, 2:30, 2:36, 2:38, 2:39, 4:8, 4:12, 4:14, 4:16, 4:20, 5:1, 5:2, 5:38, 5:39, 6:34, 6:38, 7:1 to 7:3, 7:6, 7:11, 7:39 to 7:41, 7:44, 7:47, 8:1, 8:3, 8:12, 8:21, 8:23, 8:30, 8:37 to 8:40, 8:44, 8:63, 9:1 to 9:4, 9:6, 9:17, 9:27, 9:30, 9:32, 9:34, 9:36, 9A:2, 9A:3, 9A:12, 10:1 to 10:58, 11:1 to 11:7, 11:10, 11:12, 11:13, 11:15, 11:16, 11:18, 11:20 to 11:48, 11A:1 to 11A:30, 13:2, 14:1, 14:37, 15:48, 15:55 to 15:59, 19:10, 19:27, 20:17, 21:3, 21:7, 21:17, 21:62, 21:63, 23:1, 23:6, 23:11, 23:13, 23:15 to 23:17, 23:20, 24:1, 24:3, 24:4, 24:23, 25:1, 25:4, 25:19, 25:20, 25:22, 25:23, 25:27, 25:29, 25:31 to 25:34, 25:36 to 25:38, 26:1 to 26:4, 26:6 to 26:8, 26:10, 26:12, 26:14, 26:16, 26:17, 26:20, 26:22, 26:26 to 26:31, 26:34, 26:38, 26:39, 27:6, 38:1, 38:4 to 38:6, 38:9, 38:23, 38:40, 38:44, 38:52, 38:73, 38:74, 43:1, 43:5, 43:6, 43:13, 43:30, 43:31, 43:33, 43:39, 43:41, 43:47, 43:49, 43:51, 44:1, 44:5, 44:8, 44:9, 44:19, 44:22, 46:1, 46:4, 46:10, 46:17 to 46:19, 46:30, 47:15, 47:31, 48:20, 48:25 to 48:28, 48:30, 48:36, 48:39, 48:59, 49:8  
 Tax treatment, 2:1, 2:9, 2:10, 2:15 to 2:20, 2:39, 5:1, 5:2, 5:39, 6:34, 7:2, 7:39, 7:40, 8:3, 9:4, 9A:12, 10:1, 10:51, 11:18, 11:30, 11:31, 11:42, 11:48, 14:37, 15:56, 15:58, 26:2, 26:4, 26:6, 26:20, 26:22, 26:26, 26:27, 38:40, 38:52, 38:73, 38:74, 43:39  
 Taxation, 2:9, 2:16 to 2:18, 4:8, 4:12, 4:14, 4:16, 5:2, 6:38, 7:1, 7:2, 7:6, 7:39 to 7:41, 7:44, 7:47, 8:1, 8:3, 9:4, 9:32, 9A:3, 10:1, 10:3, 10:6, 10:42, 10:56 to 10:58, 11:2, 11:16, 11:30 to 11:32, 11:40, 11A:3, 11A:16, 15:48, 15:55 to 15:59, 21:62, 23:1, 23:15, 23:16, 24:1,

CORPORATIONS—Cont'd

24:23, 25:22, 38:1, 38:74, 43:1, 44:5, 44:19, 46:1, 48:30, 49:8  
 Termination, 2:4, 5:1, 9A:14, 11:1, 11:3, 11:6, 11:9, 11:15 to 11:19, 11:26, 11:31 to 11:33, 11:38, 11:48, 21:56, 21:62, 24:4, 25:12, 25:14, 43:1, 43:51, 44:1, 48:25, 48:28, 48:36  
 Theory of, 26:3  
 Third persons, 22:1  
 Timing, 10:25, 10:45, 23:11, 25:33  
 Title, 4:14, 5:1, 7:11, 8:23, 10:7, 11:46, 11A:5, 25:16, 25:29, 27:3, 41:3, 41:57, 43:2, 47:8  
 Tort, 22:23, 25:15  
 Transactions, 5:38, 8:1, 8:44, 9:1, 9:3, 10:8, 10:31, 10:32, 10:41, 11:1, 11:17, 11:24, 15:48, 16:3, 22:26, 25:1, 25:16, 25:22, 25:23, 25:27, 25:29, 25:31 to 25:34, 26:1 to 26:4, 26:6, 26:10, 26:16, 26:34, 26:38, 27:3, 27:6, 27:22, 27:24, 28:1, 28:33, 29:3, 29:6, 32:10, 34:68, 35:5, 43:1, 43:6, 43:31, 43:33, 43:41, 46:1, 46:17, 47:8, 49:8  
 Transfer, 2:18, 5:1, 7:6, 7:11, 7:18, 7:40, 8:1, 9:1, 9:12, 9:22, 9:23, 9:27, 10:1, 10:22, 10:26, 10:28, 10:30 to 10:32, 10:34, 10:39, 10:43, 11:1, 11:9, 11:24, 11:27 to 11:29, 11:42, 11:48, 11A:19, 20:16, 21:1, 21:3, 21:7, 21:17, 21:34, 21:62, 21:63, 24:4, 25:12, 25:36, 26:14, 26:16, 26:17, 26:22, 26:39, 43:30, 44:6, 48:20, 48:25, 48:28, 48:36, 49:8  
 Transfer of stock, 5:1, 9:23, 10:31, 11:48, 48:25, 48:28  
 Treasurer, 27:22  
 Type A, 26:6 to 26:8, 26:10, 26:17, 26:22  
 Type B, 11:40, 26:6, 26:7, 26:12, 26:17  
 Type C, 26:6, 26:7, 26:14, 26:17, 26:22  
 Type D, 26:6, 26:14, 26:22  
 Type E, 10:45, 20:17, 26:6  
 Type F, 26:6, 26:16  
 Type G, 26:6, 26:17, 26:22, 26:27  
 Types, 2:6, 2:10, 2:23, 2:39, 4:16, 5:1, 5:2, 5:10, 6:30, 9:2, 9:16, 9:18, 9:25, 10:1, 10:6, 10:8, 10:12, 10:17, 10:18, 10:43, 10:46, 10:51, 10:52, 10:56, 11:2, 11:3, 11:5 to 11:7, 11:40, 11A:1, 11A:4 to

**CORPORATIONS—Cont'd**

11A:7, 11A:16, 14:21, 15:48,  
15:55, 20:1 to 21:1, 21:3, 21:7,  
22:7, 23:17, 24:1, 25:1, 25:5, 25:9,  
25:12, 25:32, 26:1, 26:2, 26:6 to  
26:8, 26:10, 26:12, 26:14, 26:16,  
26:17, 26:26, 27:3, 27:6, 27:24,  
28:1, 35:5, 38:1, 38:23, 38:24,  
38:40, 38:44, 43:51, 46:1, 48:25,  
48:26, 48:28, 49:8

Uniform Commercial Code, 9:22, 9:23

Unlawful distributions, 23:22

Vacation, 44:40

Validity, 9:17, 19:10, 20:1, 20:17, 43:2

Valuation, 15:55, 15:58, 15:59, 38:74,  
44:10, 48:25, 48:26, 48:30, 48:36

Venue, 34:68

Vice president, 27:22, 38:6

Violations, 3:11, 22:26, 25:17, 27:3,  
28:1, 29:3, 29:6

Voluntary dissolution, 44:2 to 44:7,  
44:12

Voting, 2:10, 2:19, 2:23, 2:36, 2:38,  
2:39, 8:30, 9:1 to 9:3, 9:8, 9:10,  
9:15, 9:19, 9:23, 9:25, 9:28, 10:31,  
10:40 to 10:42, 11:3, 11:6, 11:8,  
11:9, 11:18, 11:41, 11:42, 15:59,  
17:31, 19:1, 19:7, 19:8, 19:10,  
19:12, 19:22 to 19:24, 19:27,  
19:38, 20:1, 20:2, 20:16, 20:17,  
20:22, 20:26, 21:56, 21:62, 23:16,  
25:5, 25:9, 25:12, 25:29, 25:36,  
26:4, 26:7, 26:17, 26:29, 38:40,  
43:33, 43:48, 44:3, 46:17, 46:30,  
48:25, 48:27, 48:36

Voting trusts, 9:8

Waiver, 44:39

Withdrawal, 2:38, 2:39, 11A:5, 44:1,  
48:26, 48:27

**COSTS**

Commercial loans, 12:22, 13:14, 13:15

Organizational and maintenance costs,  
2:28 to 2:30

**COVENANTS**

Financial covenants, 12:20, 12:27,  
12:33, 12:37, 13:20, 13:46, 13:47

**COVENANTS NOT TO COMPETE**

Conflict of law, 37:42

Sale of business, 46:30

**CREATION**

Joint ventures, 2:4, 5:1, 5:2, 5:10

**CREDIT SCORING**

Commercial loans, 12:22

**CREDIT UNIONS**

Loans, 12:10, 13:11, 14:8

**CREDITWORTHINESS**

Loans, 12:22, 13:13, 13:14, 13:21

**CROWDFUNDING**

Offerings of securities, 12:2, 16:5, 17:1,  
17:3, 17:34

**CUMULATIVE VOTING**

Advantages of, 20:15

Disadvantages of, 20:15, 20:22

**CURRENT DISTRIBUTIONS**

Taxation, 11:31

**DAMAGES**

Confidentiality agreements, 36:21,  
36:22

Liability, 1:33, 3:13, 5:21, 5:25 to 6:27,  
9A:10, 13:21, 16:2, 22:23, 22:27,  
22:28, 27:3, 27:16, 27:18, 27:21 to  
27:26, 28:15, 32:37, 33:42, 33:43,  
35:9, 35:12, 35:21, 35:39, 37:45,  
40:25, 41:6, 41:62, 44:38, 44:40,  
49:2, 49:3, 49:5, 49:9

Limited liability companies, 44:38,  
44:40

Liquidated damages, 30:12, 36:22,  
37:45, 40:25, 40:28, 40:34, 41:36,  
41:41, 41:44, 41:47, 41:66, 44:40

Mergers, 28:1, 28:51

Partnerships, 3:11, 5:21, 5:25, 5:26,  
6:13, 6:27, 6:33, 44:29 to 44:31

Personal injury, 22:28, 27:16, 27:18

Punitive damages, 27:21, 29:19, 30:12,  
31:10, 32:46, 35:9, 35:39, 41:6,  
41:8, 41:30, 41:31, 41:41, 41:48 to  
41:50, 41:56, 41:62, 47:21, 47:40

Real property, 34:1, 47:47

Tort Claims, 41:6, 49:2

Trade secrets, 27:3, 35:9, 35:12, 35:21,  
35:34, 35:39, 49:9

Wrongful, 1:33, 19:37, 27:3, 27:18,  
27:21, 27:22, 35:34, 41:6, 44:29

**DAVIS-BACON ACT**

Noncompliance, 40:1, 40:32

Requirements, 40:1, 40:31, 40:33

**DEADLOCK**

Buy-sell agreements, 21:56, 25:12

## INDEX

### DEATH

- Buy-sell agreements, 21:8 to 21:10, 21:12, 21:13, 21:17, 21:18, 21:21 to 21:25, 21:27, 21:29 to 21:31, 21:35 to 21:38, 21:44, 21:45, 21:48, 21:60, 21:62, 25:12, 48:2, 48:30, 48:39, 48:40, 48:59
- Limited liability companies, 7:3, 7:14, 7:18, 7:19, 7:32, 7:35, 44:1, 44:38
- Sole proprietorship, 2:32, 3:13, 3:15, 48:4

### DEBT FINANCING

- Loans, 12:5, 13:1, 13:5, 13:6, 13:11 to 13:40, 13:44, 13:48, 13:49, 13:54

### DECLARATION

- Dividends, 22:15, 23:6 to 23:8

### DEDUCTIONS

- Taxation, 2:17, 4:1, 4:5 to 4:9, 4:11, 4:12, 4:14, 4:15, 7:44, 8:15, 11:32, 15:48

### DEFAMATION

- Corporations, 27:22, 27:24

### DEFAULT

- Limited liability company, 2:6, 7:3, 7:16, 7:21, 7:28, 7:34, 7:38, 12:11, 13:6, 20:25, 27:29, 38:75, 43:1, 44:25
- Loans, 8:17, 12:11, 12:13, 13:6, 13:14, 13:22, 13:24 to 13:28, 13:32, 13:37, 13:38, 13:44, 13:48, 13:49, 14:5, 14:9, 14:13, 21:50, 27:3, 27:29
- Rules, 2:4 to 2:6, 2:13, 5:1, 5:8, 5:12, 5:15, 5:17, 7:3, 7:14, 7:16, 7:21, 7:28, 8:3, 8:17, 9:2, 12:28, 13:37, 20:20, 20:25, 20:26, 27:3, 38:2, 38:75, 43:1, 43:22, 44:25, 47:11

### DEFERRAL

- Executive and owner compensation, 38:12, 38:14, 38:17, 38:35, 38:41

### DEFINITENESS

- Patentability, 34:26

### DEFINITIONS

- Dividends, 16:10
- Executive and owner compensation, 38:49
- Taxation, 49:8

### DEPARTMENT OF AGRICULTURE

- Government financing, 14:1, 14:29

### DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

- Government financing, 14:32

### DEPARTMENT OF JUSTICE

- Amnesty, 29:6
- Antitrust Laws, 28:9, 28:12, 28:15, 28:44, 28:45, 28:49, 28:50, 29:2 to 29:10, 29:12, 29:13, 29:21 to 29:26
- Business Review Letters, 29:9
- Challenges, 28:44, 28:49, 28:50
- Civil investigative demand, 29:8
- Compliance, 28:49, 29:12, 41:51, 49:9
- Criminal prosecutions, 29:2, 29:3, 29:7, 29:25
- Fines, 29:3, 29:6, 36:2, 49:9
- Grand jury, 29:5
- Injunction, 28:50, 29:24
- Injunctive relief, 28:50
- Investigations, 29:4, 29:6, 29:21, 29:22, 29:26
- Mergers, 28:44, 28:45, 28:49, 28:50, 29:2, 29:21, 29:23, 29:24
- Philosophy, 29:2, 29:10
- Role, 29:2, 29:6, 29:10, 29:24
- Sentencing, 29:3, 29:6
- Sherman Act, 28:44, 29:3, 29:21, 29:26

### DEPENDENT CARE

- Executive and owner compensation, 38:1, 38:62, 38:66, 38:72

### DEPRECIATION

- Corporations, 4:12, 4:14, 7:44, 8:1, 8:21, 8:23, 8:44, 10:7, 10:8, 11:44, 11:46, 46:4, 46:18
- Taxation, 4:5, 4:7, 4:9, 4:12, 4:14, 7:44, 8:1

### DERIVATIVE ACTIONS

- Board of directors, 19:1, 19:38
- Breach of fiduciary duty, 6:33
- Enforcement, 19:37 to 19:39, 19:41
- Management, 19:1, 19:39, 19:41
- Negligence, 19:39
- Parties, 19:37
- Shareholders, 19:1, 19:37 to 19:39, 19:41

### DESIGN PATENTS

- Infringement, 34:58

**DIGITAL MILLENNIUM  
COPYRIGHT ACT**

Copyright, 33:17, 33:21, 33:23, 33:42,  
33:45, 49:4  
Direct infringement, 49:4  
Hyperlinks, 49:4  
Misrepresentation, 33:42, 33:45  
Subscribers, 49:4

**DIRECTORS**

Committees, 15:25, 15:27, 18:44,  
19:25, 22:5, 22:7  
Conflict of interest, 1:24, 22:17  
Contractual, 9:8, 13:46, 15:24, 15:32,  
18:44, 22:22, 23:11, 25:17, 27:3,  
27:6, 27:23, 48:32, 50:8  
Corporate opportunity doctrine, 22:18,  
22:19  
Corporations, 1:24, 2:9, 2:23, 2:27,  
7:18, 7:19, 9:1, 9:3, 9:5, 9:8, 9:10,  
9:12, 9:14, 9:15, 9:17 to 9:22, 9:24  
to 9:29, 9:35, 9A:2, 9A:3, 9A:9,  
9A:10, 10:6, 11A:1 to 11A:3,  
11A:5, 11A:10, 11A:14, 11A:23,  
11A:24, 11A:27, 17:11, 19:1,  
19:10, 19:12, 19:24, 19:38, 20:2,  
20:16, 20:17, 20:22, 21:56, 22:1,  
22:7, 22:8, 22:10, 22:12, 22:14,  
22:15, 22:18, 22:23, 22:26, 22:27,  
23:1, 23:6, 23:11, 24:3, 25:5, 25:9,  
25:12, 25:14 to 25:17, 26:8, 26:12,  
27:3, 27:6, 27:22, 28:1, 28:33,  
29:6, 38:1, 38:2, 38:6, 38:9, 38:24,  
44:1 to 44:3, 44:6, 44:10, 45:38,  
46:30, 47:16  
Criminal, 11A:27, 16:2, 17:1, 18:44,  
22:1, 22:24, 22:26 to 22:28, 25:17,  
27:3, 27:22, 27:23, 28:1, 29:6  
Diligence, 12:16, 15:20, 15:25, 17:28,  
22:1, 22:12 to 22:14, 22:26  
Duties, 1:29, 2:9, 6:15, 7:13, 9A:9,  
9A:10, 11A:27, 15:18, 15:24,  
15:32, 19:24, 19:39, 20:28, 22:1 to  
22:28, 25:3, 25:5, 25:12, 27:3,  
27:23, 38:2, 38:6, 47:6, 50:8  
Election, 2:23, 2:27, 7:19, 9:1, 9:3, 9:8,  
9:14, 9:25, 9:27, 9:28, 15:23,  
15:53, 18:12, 18:40, 18:41, 19:1,  
19:2, 19:5, 19:10, 19:18, 20:4,  
20:6, 20:10, 20:13, 20:15, 20:16,  
20:22, 21:56, 25:3, 25:9, 25:12  
Improper distributions, 22:15  
Indemnification, 9:10, 9A:10, 15:21,  
15:23, 15:25, 17:7, 19:11, 22:27,  
22:28, 27:22

**DIRECTORS—Cont'd**

Insurance, 11A:5, 11A:27, 12:16, 15:22,  
15:25, 15:32, 17:11, 22:27, 22:28,  
27:1 to 27:3, 27:6, 27:15, 27:17,  
27:21 to 27:23, 38:1  
Insurance for, 22:27, 22:28, 27:6  
Liability, 1:24, 1:29, 2:9, 2:23, 6:41,  
7:13, 7:15, 7:18, 7:19, 7:50, 9:1,  
9:5, 9:8, 9:10, 9:21, 9:24, 9:27,  
9:35, 9A:3, 9A:10, 10:6, 11A:1,  
11A:3, 11A:5, 11A:10, 11A:27,  
15:18, 15:27, 15:32, 16:2, 17:28,  
18:41, 18:44, 19:10, 20:25, 20:27,  
20:29, 22:1, 22:13 to 22:15, 22:21  
to 22:28, 23:1, 23:8, 24:3, 24:6,  
25:3, 25:6, 25:14 to 25:17, 27:1 to  
27:3, 27:6, 27:15, 27:17, 27:21 to  
27:23, 28:33, 38:1, 44:1, 45:38,  
45:51, 48:32, 49:3  
Limitations, 9:15, 9:22, 15:22, 17:28,  
18:44, 19:25, 20:17, 22:1, 22:4,  
22:27, 23:2, 23:8, 23:11, 25:17,  
26:8, 27:21, 46:30  
Loyalty, 6:15, 9A:10, 15:32, 20:28,  
22:1, 22:11, 22:16, 22:21, 22:26,  
25:3, 27:3  
Meetings, 1:29, 2:9, 2:23, 7:15, 9:17 to  
9:19, 9:29, 11A:27, 15:18, 15:27,  
18:37, 19:1, 19:9 to 19:12, 19:14,  
19:16, 19:18, 19:19, 19:25, 20:22,  
20:28, 22:5, 22:8, 22:13, 24:6,  
25:14, 25:16, 26:8, 27:3, 29:32,  
44:10  
Negligence, 11A:27, 19:39, 22:13  
Obedience, 22:1, 22:11, 22:20, 22:21  
Powers, 6:15, 9:10, 9:14, 22:1 to 22:28,  
27:3, 45:38  
Securities law, 15:43, 17:1, 18:44,  
22:24, 27:3  
Statutory, 2:23, 7:13, 7:15, 7:19, 9:1,  
9:15, 9:27, 16:2, 18:44, 19:2,  
19:14, 19:24, 20:2, 20:6, 20:22,  
20:25, 20:29, 21:56, 22:3, 22:15,  
22:25 to 22:27, 23:1, 23:2, 23:8,  
23:11, 23:12, 25:3, 25:15, 25:17,  
27:3, 38:1, 38:2, 47:6, 50:8  
Tort, 22:23, 22:24, 25:15

**DISABILITY**

Americans with Disabilities Act, 27:3,  
38:45, 41:1, 41:57 to 41:62, 41:64  
Buy-sell agreements, 21:9, 21:10,  
21:12, 21:13, 21:17, 21:18, 21:21,  
21:22, 21:24, 21:29, 21:31, 21:33,  
21:35, 21:37, 21:38, 21:45, 21:48,  
21:60, 21:62, 25:12



## INDEX

### DISABILITY—Cont'd

Corporations, 7:18, 7:19, 11:9, 21:17, 21:62, 25:12, 27:3, 38:52, 41:57  
Insurance, 3:13, 21:17, 21:21, 21:22, 21:31, 21:37, 21:48, 21:60, 27:1, 27:3, 27:28, 27:30, 38:45, 38:48, 38:52, 38:56, 38:66, 38:72, 41:18, 41:39

### DISASTER LOANS

Government financing, 14:13, 14:19

### DISCLAIMER

Appearance, 37:18

### DISCLOSURE

Accountants, 12:28, 12:29, 16:2, 17:7, 18:34, 27:3, 36:19, 47:15  
Franchise, 24:3, 30:6 to 30:14, 31:2, 31:4 to 31:8, 31:10 to 31:12, 31:14 to 31:16  
Improper means, 35:2, 35:18, 35:24, 35:25, 35:27, 35:33  
Inevitable disclosure, 35:38, 37:35  
Nondisclosure, 36:4, 36:19, 36:26, 37:33, 37:44  
Partnerships, 6:43, 15:58, 17:11, 21:14, 31:12, 35:26, 47:15  
Patents, 18:19, 30:10, 30:12, 31:14, 34:22, 34:23, 34:28, 34:33, 34:49, 34:74, 35:4, 35:6, 35:33  
Publications, 34:28, 35:16  
Trade secrets, 15:25, 27:3, 35:2, 35:4, 35:6, 35:7, 35:9, 35:10, 35:12, 35:16, 35:18, 35:21, 35:24 to 35:30, 35:32 to 35:38, 35:41, 35:42, 35:44, 35:46, 36:1, 36:3, 36:4, 36:14, 36:24 to 36:26, 37:5, 37:35, 37:39, 37:44, 45:8

### DISCOUNT

Taxation, 48:23

### DISCRIMINATION

Disparate impact, 41:5, 41:8, 41:12, 41:23, 41:25, 41:30, 41:38, 41:48  
Disparate treatment, 41:5, 41:6, 41:8, 41:39  
Executive and owner compensation, 38:34, 38:45  
Genetic information nondiscrimination act, 27:3, 41:67  
Mixed motive, 41:6, 41:38  
Price discrimination, 28:1, 28:2, 28:5, 28:6, 28:21 to 28:23, 28:41, 29:12, 31:17, 31:25  
Reverse, 28:6, 41:8, 41:23, 41:37

### DISGUISED DIVIDENDS

Dividends, 10:53, 25:22 to 25:24, 25:26, 25:27

### DISPOSITION

Limited liability companies, 7:45

### DISREGARDED ENTITIES

Taxation, 7:2, 8:3, 11:40, 46:1

### DISSOCIATION OF MEMBERS

Limited liability company, 7:35, 44:38

### DISSOLUTION

Administrative dissolution, 7:10, 9:30, 44:8  
Articles of incorporation, 11:9, 19:3, 19:11 to 19:14, 19:16, 20:2, 22:4, 23:1, 24:7, 44:8, 44:9  
Bankruptcy, 2:26, 2:33, 6:27, 6:28, 7:35, 44:28 to 44:31, 44:38  
Basis of property received, 44:20  
Buy-sell agreements, 21:9, 21:11, 21:35, 21:56, 21:57, 25:12  
Causes of dissolution, 44:1, 44:27 to 44:31, 44:37, 44:38  
Certificate of dissolution, 7:37, 24:7, 44:5, 44:7, 44:8  
Complete liquidation, 44:14, 44:17, 44:18, 44:20, 44:21, 44:23 to 44:25  
Computation of gain or loss, 44:18  
Corporations, 9:30, 11:9, 11A:10, 11A:28, 19:1, 19:12, 20:2, 20:22, 20:26, 21:56, 23:1, 25:5, 25:12, 44:1 to 44:12, 44:19, 44:22, 44:33, 44:39, 44:40, 48:36  
Courts, 9:30, 13:46, 21:35, 25:5  
Creditors, 2:26, 2:33, 6:22, 7:27 to 7:29, 23:1, 44:1, 44:5, 44:7, 44:12, 44:13, 44:22, 44:29 to 44:36, 44:38 to 44:40, 44:42, 48:24  
Deadlocked directors, 20:22  
Directors, 11A:10, 13:46, 19:1, 19:11, 19:12, 19:14, 19:16, 19:40, 20:2, 20:22, 21:56, 22:4, 23:1, 25:5, 25:6, 25:12, 44:1 to 44:3, 44:6, 44:10, 48:32  
Double taxation, 23:1, 44:19  
Filing, 5:12, 7:10, 9:30, 11A:10, 19:12, 24:7, 44:1, 44:4 to 44:6, 44:8, 44:34, 44:39, 44:41  
Gain, 2:33, 23:1, 25:6, 26:47, 44:1, 44:13 to 44:22, 44:25, 44:26, 44:35, 44:36, 44:42

**DISSOLUTION—Cont'd**

General Partnership, 2:26, 2:33, 6:9, 19:1, 23:1, 23:23, 44:1, 44:27, 44:28, 44:30 to 44:32, 44:34, 48:24

Income and deductions, 44:16

Incorporators, 22:4, 44:2

Insolvency, 6:22, 6:28, 23:1

Installment obligations, 44:15, 44:21, 44:22

Involuntary dissolution, 25:5, 44:1, 44:9

Judicial dissolution, 5:24, 19:1, 19:40, 19:41, 20:22, 20:24, 21:11, 21:56, 25:8, 25:12, 44:1, 44:8 to 44:12, 48:32

Limited liability companies, 6:19, 7:10, 7:17, 7:23, 7:27 to 7:29, 7:35, 7:37, 11A:10, 23:1, 25:6, 44:1, 44:37 to 44:41

Limited partnership, 2:26, 6:9, 6:17, 6:19, 6:22, 6:27, 6:28, 6:32, 6:33, 7:37, 19:1, 23:1, 23:23, 24:7, 44:1, 44:27, 44:30, 44:31, 44:33 to 48:36

Loss, 2:26, 2:33, 6:19, 7:27 to 11A:28, 19:40, 20:22, 25:5, 26:47, 44:1, 44:13 to 44:18, 44:20, 44:22, 44:25, 44:26, 44:28, 44:35, 44:36, 44:42

Manner, 5:14, 5:15, 7:28, 11A:10, 11A:28, 19:1, 19:40, 19:41, 20:2, 23:1, 25:5, 44:1, 44:10, 44:12, 44:37

Meetings, 2:33, 7:17, 19:1, 19:11 to 19:14, 19:16, 20:22, 44:10

Not-for-profit corporations, 11A:10, 11A:28

Notice, 5:12, 6:27, 6:28, 19:11 to 19:14, 44:3, 44:5, 44:7, 44:9, 44:12, 44:34, 44:40

Partnerships, 2:26, 5:7, 5:12, 5:14, 5:15, 5:23, 5:24, 6:9, 6:17, 6:19, 6:22, 6:27, 6:28, 6:32, 6:33, 19:1, 21:11, 21:56, 23:1, 26:47, 44:1, 44:27 to 44:34, 44:39, 48:24, 48:32, 48:36

Remedies, 5:24, 19:41, 25:12, 29:7, 44:7, 44:9, 44:40

Resolution, 20:22, 20:24, 20:26, 21:56, 44:24

Revocation of voluntary dissolution, 44:4

S corporations, 11:9, 23:1, 44:22

Secretary of State, 24:7, 44:8, 44:9, 44:12, 44:34

**DISSOLUTION—Cont'd**

Shareholder approval, 19:11, 20:2, 20:22, 22:4, 44:3, 44:4, 44:6

Shareholder liability, 44:7

Shareholders, 9:30, 11:9, 11A:10, 13:46, 19:1, 19:3, 19:11 to 19:14, 19:16, 19:40, 19:41, 20:2, 20:22, 20:24, 21:35, 22:4, 23:1, 23:23, 25:5, 25:6, 25:8, 25:12, 44:1, 44:3 to 44:8, 44:10, 44:12, 44:13, 44:15, 44:17 to 44:27, 44:42, 48:32

State filings, 44:34, 44:41

Subsidiary liquidations, 44:14

Tax consequences, 2:33, 7:28, 26:47, 44:1, 44:13 to 44:26, 44:35, 44:36, 44:42

Tax filings, 44:23, 44:24

Trustee, 5:23, 7:35, 44:29 to 44:31, 44:38

Uniform Limited Partnership Act, 2:26, 6:22, 6:32, 6:33, 23:23, 44:30, 44:31, 44:33, 44:34

Uniform Partnership Act, 5:7, 5:12, 5:14, 5:15, 5:23, 5:24, 6:9, 6:17, 6:27, 23:23, 44:28, 44:29, 44:32, 44:34

Voluntary dissolution, 24:7, 44:2 to 44:7, 44:12

Voting, 5:12, 6:17, 6:19, 11:9, 19:1, 19:3, 19:11 to 19:14, 19:16, 19:40, 19:41, 20:2, 20:22, 20:24, 20:26, 21:56, 25:5, 25:11, 25:12, 44:3, 44:17, 48:32, 48:36

Winding up, 5:7, 5:14, 5:15, 5:23, 6:17, 6:22, 6:28, 6:32, 23:1, 23:23, 25:12, 44:1, 44:6, 44:7, 44:12, 44:19, 44:22, 44:30 to 44:35, 44:39 to 44:42, 48:24

**DISTRIBUTION**

Agents, 22:27, 25:17, 35:15

Compensation, 2:10, 2:19, 4:4, 8:13, 8:43, 11:40, 11A:10, 12:13, 17:7, 18:44, 23:14, 25:12, 25:23, 38:8, 38:14, 38:16 to 38:18, 38:42, 38:75, 38:76, 43:22, 43:46, 46:30

Customer restrictions, 28:8, 31:18

Exclusive distributorships, 31:19

Limited liability company, 7:6, 7:23, 7:27 to 7:29, 7:35, 7:43, 11A:10, 23:1, 23:27, 23:28, 26:30, 26:41, 26:42, 26:47, 38:75, 43:1, 44:25, 45:26

## INDEX

### DISTRIBUTION—Cont'd

- Limited partnership, 6:18, 6:20, 6:22, 6:28, 7:6, 7:43, 8:64, 23:1, 23:21 to 23:23, 44:1, 44:36
- Market power, 31:18
- Price discrimination, 28:23, 31:17
- Price-fixing, 28:9, 31:17
- Resale price maintenance, 28:8, 31:23
- Robinson-Patman Act, 28:23
- S corporation, 2:10, 2:17, 2:19, 4:4, 7:6, 7:40, 8:16, 8:40, 8:63, 8:67, 10:6, 11:6, 11:10, 11:29 to 11:31, 11:33, 11:35, 11:40, 21:62, 23:13, 23:17, 25:12, 43:6, 43:48 to 43:51, 44:1, 44:15, 44:19, 44:25, 44:42, 46:10, 46:25, 46:30
- Taxation, 2:17, 4:4, 7:6, 7:40, 7:43, 8:13, 8:14, 8:47, 10:6, 11:30, 11:31, 11:40, 21:62, 23:1, 23:18, 26:35 to 26:37, 38:76, 43:1, 43:37, 43:43, 44:19
- Territorial restrictions, 31:17, 31:19

### DIVIDENDS

- Allocation between members, 23:28
- Allocation between partners, 23:23
- Appreciation, 15:11, 15:39, 48:27, 48:28, 48:41, 48:46
- Authority, 2:9, 9:1, 9:3, 20:7, 23:2 to 23:5, 23:21, 23:26, 45:31
- Authority to make, 23:21, 23:26
- Authority to make distributions, 23:21, 23:26
- Authority to pay, 23:2 to 23:5
- Authority to pay dividends, 23:2 to 23:5
- Board of directors, 2:9, 9:1, 9:3, 9:26, 9A:2, 11A:2, 15:11, 15:23, 22:1, 22:3, 23:1 to 23:3, 23:6, 23:8, 23:10 to 23:12, 25:17, 27:6, 38:6
- Borrowing money, 25:24
- Capital surplus, 22:3, 22:15, 23:4
- Cash dividends, 11:48
- Checks, 22:15
- Computation, 23:17, 44:25
- Consent, 11:1, 11:48, 21:62, 23:4, 23:22, 23:26, 23:29
- Consequences of classification, 43:5 to 43:7
- Contribution, 22:15, 23:8, 23:25, 25:26, 38:5
- Corporations, 2:9, 2:18, 2:19, 2:38, 8:39, 9:1, 9:3, 9:26, 9A:2, 10:6, 10:8, 10:10, 10:11, 10:13, 10:16 to 10:19, 10:28, 10:40, 10:48, 10:53,

### DIVIDENDS—Cont'd

- 10:55, 11:1, 11:9, 11:18, 11:25, 11:31, 11:38, 11:40, 11:45, 11:48, 11A:2, 13:2, 21:62, 22:1, 22:15, 23:1, 23:6, 23:11, 23:13, 23:15 to 23:17, 23:20 to 23:22, 23:26, 25:5, 25:17, 25:22, 25:23, 25:27, 25:34, 25:37, 27:6, 38:4 to 38:6, 43:5, 43:6, 43:31, 43:39, 48:27, 48:28
- Creditors, 9:1, 9:26, 10:17, 13:2, 22:1, 23:1, 23:3, 23:5, 23:7, 23:10, 23:22, 23:27, 25:17
- Declaration, 22:15, 23:6 to 23:8
- Definition, 11:38, 16:10, 16:12, 20:7, 23:14, 25:37, 43:36, 44:25
- Definition of dividend for tax purposes, 23:14
- Directors, 2:9, 9:1, 9:3, 9:26, 9A:2, 10:6, 11A:2, 15:11, 15:23, 19:39, 22:1, 22:3, 22:15, 23:1 to 23:3, 23:6, 23:8, 23:10 to 23:12, 25:5, 25:17, 27:6, 38:6
- Disguised, 10:53, 25:22 to 25:24, 25:26, 25:27
- Dividends-paid deduction, 10:16, 10:19
- Earned surplus, 23:3, 23:4
- Earnings, 2:9, 2:18, 2:19, 2:38, 9:3, 9:26, 10:13, 10:16, 10:17, 10:19, 11:1, 11:18, 11:31, 11:38, 12:13, 13:2, 15:39, 21:62, 23:1, 23:3, 23:10, 23:13, 23:14, 23:17 to 23:19, 25:5, 25:23, 25:34, 25:37, 38:5 to 43:5, 43:7, 43:31, 43:36, 44:25, 48:27
- Enforcement, 19:39
- Estates, 23:15, 25:37
- Existence, 2:9, 2:38, 9:1, 9:26, 10:48, 16:10, 23:3, 25:24, 38:7, 44:25
- Financial statements, 21:51, 22:15
- Fund, 8:39, 11:48, 15:2, 23:3, 27:6
- Good faith, 11:9, 19:30, 22:15, 23:8, 23:10, 25:17
- Holder, 2:38, 9:26, 15:30, 15:31, 23:1, 23:4, 23:5, 23:9, 23:10, 23:18, 23:20, 26:15, 26:21, 43:36
- Income, 2:9, 2:18, 2:19, 2:38, 4:13, 7:45, 8:22, 8:39, 9:1, 9:3, 9A:2, 10:6, 10:8, 10:10, 10:11, 10:13, 10:16 to 10:19, 10:40, 10:53, 10:55, 11:1, 11:18, 11:25, 11:31, 11:38, 11:40, 11:45, 11:48, 11A:2, 21:51, 21:62, 23:1, 23:6, 23:11, 23:13 to 23:20, 23:24, 23:25, 23:29, 25:22, 25:23, 25:34, 25:37, 26:21, 38:4, 38:5, 38:7, 43:5 to

**DIVIDENDS—Cont'd**

43:7, 43:14, 43:31, 43:39, 44:17,  
44:25, 48:27, 48:28, 48:41  
Income tax aspects, 23:13 to 23:20,  
23:25  
Income taxes, 21:62  
Income taxes on, 21:62  
Insolvency, 23:1, 23:3, 23:22, 23:27  
Insolvency limitations, 23:22, 23:27  
Liability, 2:9, 2:38, 7:45, 9:1, 10:6,  
10:8, 10:53, 11:1, 11:25, 22:1,  
22:15, 23:1, 23:8, 23:19, 23:22,  
23:26 to 23:29, 25:17, 27:6, 44:25,  
48:28  
Liability for improper distributions,  
22:15  
Liability for payment of improper  
dividends, 23:8  
Limitations, 11:1, 22:1, 23:2, 23:4,  
23:8, 23:11, 23:22, 23:26, 23:27,  
25:17  
LLC interim distributions, 23:26 to  
23:30  
Loss, 2:18, 2:19, 4:13, 7:45, 8:22, 9:3,  
10:8, 10:10, 10:28, 10:40, 10:48,  
10:53, 11:1, 11:25, 11:38, 11:40,  
11:45, 21:62, 23:19, 23:25, 25:5,  
25:34, 27:6, 43:5, 43:6, 44:17,  
44:25, 45:62  
Management, 2:9, 2:18, 2:38, 8:39, 9:1,  
9:3, 13:2, 15:2, 16:10, 19:30,  
19:39, 22:1, 23:11, 27:6, 48:28  
Manner, 2:19, 11:1, 11:31, 23:1, 23:22,  
25:5, 48:27  
Nature, 2:18, 10:18, 15:2, 22:1, 23:11,  
25:37, 38:7, 43:39  
Net earnings, 15:39, 23:3, 23:10  
Other corporations, 10:18, 10:48, 11:40,  
27:6, 38:6  
Partnership interim distributions, 23:21  
to 23:25  
Payment, 2:19, 8:39, 9:26, 11:48, 12:13,  
15:11, 15:23, 15:30, 15:39, 19:39,  
20:8, 22:3, 22:15, 23:1 to 23:12,  
23:15, 23:19, 23:21, 23:24, 23:26,  
23:27, 23:29, 25:23, 25:26, 38:4,  
38:6 to 43:7, 44:17  
Preferred stock, 9:26, 10:28, 11:9,  
15:11, 15:23, 15:30, 15:31, 15:39,  
23:1, 23:5, 23:9, 23:10, 23:16,  
23:18, 23:24, 23:29, 26:15, 43:31,  
43:36, 48:41  
Privileges, 15:23  
Property dividends, 23:3, 23:4

**DIVIDENDS—Cont'd**

Recourse, 25:5  
Redemption, 10:40, 11:9, 11:40, 11:48,  
15:11, 15:23, 15:39, 21:51, 23:1,  
23:5, 23:14, 25:5, 25:34, 43:5 to  
43:7, 43:14, 43:36, 44:17, 44:25,  
45:31, 48:27  
Reliance, 22:15  
Resolutions, 10:6, 23:8  
Rights, 2:19, 2:38, 9:1, 10:28, 10:40,  
11:9, 15:11, 15:23, 15:39, 16:12,  
19:30, 19:39, 20:7, 21:62, 22:3,  
23:1, 23:3, 23:5, 23:7, 23:9, 23:10,  
23:22, 23:27, 25:5, 26:15, 43:36,  
44:17, 48:27, 48:28, 48:41, 48:46  
Securities, 2:38, 4:13, 7:45, 8:22, 10:8,  
10:40, 10:48, 10:55, 11:45, 16:10,  
16:12, 22:1, 26:15, 26:21, 48:46  
Share dividends, 23:4, 23:5, 23:18  
Shareholder expenses, 25:26  
Shares, 8:39, 9:1, 9:26, 11:9, 11:25,  
12:13, 15:11, 15:23, 15:30, 15:39,  
16:10, 16:12, 20:7, 20:8, 21:51,  
21:62, 22:3, 22:15, 23:1 to 23:6,  
23:11, 23:16, 23:23, 23:25, 23:28,  
25:5, 25:26, 26:15, 43:14, 44:25,  
48:28  
Surplus, 10:48, 22:3, 22:15, 23:3, 23:4,  
23:11  
Tax aspects, 4:13, 8:22, 8:39, 10:6,  
10:8, 10:10, 10:11, 10:13, 10:16 to  
10:19, 10:28, 10:40, 10:48, 10:53,  
10:55, 11:1, 23:13 to 23:20, 23:25,  
23:30  
Taxation, 2:9, 2:18, 4:13, 7:45, 10:6,  
11:31, 11:40, 21:62, 23:1, 23:15,  
23:16, 23:18, 23:30, 25:22  
Third persons, 22:1  
Types, 10:6, 10:8, 10:17, 10:18, 11:40,  
20:8, 23:17, 25:5, 26:15, 27:6,  
38:7, 43:14, 48:28  
Violations, 25:17

**DIVISIONS**

Active business requirement, 26:30,  
26:31  
Corporate, 3:2, 11:40, 15:2, 24:11, 26:1,  
26:14, 26:28 to 26:37, 26:47  
Limited liability company, 26:30, 26:47

**DOCUMENTS**

Confidentiality agreements, 15:20,  
35:16, 35:49, 36:1, 36:11, 36:25,  
36:26  
Limited liability company, 3:13, 7:6,  
7:13, 9:1, 12:2, 12:11, 13:43,

## INDEX

### DOCUMENTS—Cont'd

15:27, 15:32, 16:25, 27:29, 44:41

Venture capital financing, 15:2, 15:3,  
15:10, 15:13, 15:19 to 15:21,  
15:23 to 15:25, 15:27, 15:32,  
15:34, 15:36, 15:37, 15:39, 15:40

### DOMAIN NAME DISPUTES

Uniform Dispute Resolution Policy,  
49:3

### DRUG

Americans with Disabilities Act, 41:59  
Employees, 41:59  
Employment, 41:59

### DUE DILIGENCE

Accounting, 12:37, 15:55, 49:5  
Public offering, 18:15, 18:16, 18:34

### DUE PROCESS CLAUSE

Nonresident businesses, 24:11, 24:12,  
24:17 to 24:20, 24:24

### DURATION

Partnership, 5:2, 5:4, 37:8

### DUTY OF CANDOR

Patent application, 34:28

### E-COMMERCE

Advertising, 49:1, 49:2, 49:5  
Arbitration, 49:6  
Choice of law, 49:6  
Competition, 15:4, 49:2  
Copyright, 5:3  
Criminal liability, 49:2  
Cybersecurity, 49:5  
Digital signatures, 49:6  
European Union, 49:1, 49:5  
First Amendment, 49:2, 49:5  
Forum selection, 49:6  
Infringement, 5:3, 15:4  
Insurance, 15:2, 49:5  
Intellectual property, 15:4  
Jurisdiction, 49:5, 49:6, 49:8  
Liability, 49:2, 49:5  
Privacy, 5:3, 49:5, 49:8  
Safe harbor, 49:5  
Securities, 49:5  
Spyware, 49:2  
Taxes, 24:21, 49:8  
Trade secret, 49:5

### EARNED SURPLUS

Corporations, 10:58, 43:2

### EDUCATIONAL ASSISTANCE

Executive and owner compensation,  
38:1, 38:63

### ELECTION

Directors, 2:23, 2:27, 7:19, 9:1, 9:3,  
9:8, 9:14, 9:25, 9:27, 9:28, 15:23,  
15:53, 18:12, 18:40, 18:41, 19:1,  
19:2, 19:5, 19:10, 19:18, 20:4,  
20:6, 20:10, 20:13, 20:15, 20:16,  
20:22, 21:56, 25:3, 25:9, 25:12

Executive and owner compensation,  
38:15 to 38:18, 38:28, 38:35,  
38:36, 38:45, 38:47, 38:74

S corporation, 2:6, 2:19, 2:23, 2:39, 5:2,  
7:1, 7:42, 8:1, 8:3, 9:1, 9:3, 9:4,  
9:8, 10:2, 11:1 to 11:4, 11:6, 11:7,  
11:11 to 11:19, 11:21, 11:22,  
11:24, 11:26, 11:31 to 11:33,  
11:37, 11:38, 11:40, 11:48, 21:7,  
21:17, 21:25, 21:26, 21:30, 21:53,  
21:62, 21:63, 25:12, 26:16, 43:50,  
43:51, 44:19, 44:22, 46:15, 46:17,  
46:18, 46:25, 48:25, 48:28

Shareholders, 2:19, 2:23, 2:27, 2:39,  
5:2, 7:1, 7:19, 8:1, 9:1, 9:3, 9:8,  
9:14, 9:25, 9:27, 9:28, 9A:7, 10:8,  
10:10, 10:50, 10:52, 11:1 to 11:3,  
11:6, 11:11, 11:12, 11:14 to 11:19,  
11:22, 11:24, 11:26, 11:31 to  
11:33, 11:37, 11:38, 11:40, 11:48,  
18:12, 18:40, 19:1, 19:2, 19:5,  
19:10, 19:18, 20:4, 20:6, 20:10,  
20:13, 20:15, 20:16, 20:22, 21:7,  
21:25, 21:53, 21:62, 21:63, 25:3,  
25:9, 25:12, 43:51, 44:19, 44:22,  
46:15, 46:17, 46:18, 46:25, 48:28

Taxation, 4:10, 5:2, 7:1, 7:42, 7:43, 8:1,  
8:3, 8:13, 8:46, 8:47, 9:4, 11:2,  
11:16, 11:31, 11:32, 11:40, 11A:16,  
15:53, 15:57 to 15:59, 21:62,  
38:35, 38:74, 44:19

Trustees, 47:19

### ELECTIVE DEFERRALS

Owner compensation, 38:15

### ELECTRONIC

Contractors, 49:5, 49:9

### ELECTRONIC

Bankruptcy, 47:11  
Case filing, 47:11  
Licensing, 28:9, 49:5, 49:8, 49:9

**ELECTRONIC SIGNATURES IN  
GLOBAL AND NATIONAL  
COMMERCE ACT**

Uniform Electronic Transactions Act,  
49:6

**EMERGENCY**

Business, 3:5, 4:14, 4:15, 8:23, 8:24,  
10:7, 10:9, 11:46, 11:47, 11A:27,  
14:13, 14:23 to 14:27, 15:22, 27:3,  
27:4, 27:23, 47:31, 49:1, 49:9,  
50:5, 50:39

**EMPLOYEE**

Business, 1:24, 2:1, 2:16, 2:18, 2:19,  
3:13, 3:15, 4:4, 4:10, 4:14, 4:15,  
4:17, 4:20, 5:43, 6:41, 6:43, 7:41,  
7:50, 7:52, 8:23, 8:24, 9:17, 9:35,  
9:37, 10:7 to 10:9, 10:25, 10:35,  
10:37, 11:5, 11:6, 11:24, 11:25,  
11:41, 11:46, 11:47, 11A:5, 12:12,  
13:46, 14:13, 14:15, 14:25, 14:27,  
15:15, 15:29, 15:39, 15:53, 15:55,  
15:59, 16:15, 16:17, 16:21, 17:1,  
17:11, 18:1, 21:14, 21:15, 21:18,  
21:23, 21:33, 22:7, 22:14, 22:27,  
22:28, 24:25, 25:6, 25:20, 26:33,  
27:3, 27:4, 27:21 to 27:23, 27:27,  
27:29, 30:4, 30:12, 33:25, 35:2,  
35:12, 35:16, 35:20, 35:26, 35:30,  
35:37, 35:38, 35:42, 35:45 to  
35:47, 35:49, 36:1, 36:3, 36:7,  
36:14, 36:18, 36:19, 37:1, 37:2,  
37:7, 37:8, 37:19, 37:23, 37:24,  
37:28, 37:30 to 37:33, 37:35,  
37:36, 37:38, 37:39, 37:41, 37:43,  
37:45 to 37:47, 38:1, 38:4, 38:5,  
38:10, 38:23, 38:25, 38:26, 38:49  
to 38:52, 39:2, 39:12, 39:18,  
39:30, 39:32, 40:11, 40:17, 40:20,  
40:21, 41:12, 41:20, 41:33, 41:38,  
41:53, 41:60, 42:3, 42:7, 42:23,  
43:22, 44:40, 46:18, 47:17, 47:25,  
47:38, 47:61, 48:59, 48:60, 48:62,  
49:5, 49:8, 49:9, 50:3, 50:6 to  
50:9, 50:18, 50:20, 50:23 to 50:26,  
50:40, 50:41

Contractual, 3:13, 13:46, 15:28, 18:44,  
27:3, 27:23, 35:30, 36:1, 37:1,  
37:16, 37:32, 37:34, 37:38 to  
37:41, 37:43, 38:43, 41:60, 49:5,  
50:8

Copyrights, 33:25, 37:26, 37:27, 49:9

Covenants not to compete, 37:38, 37:39,  
37:41

Customer lists, 27:4, 35:47, 36:19, 37:6,  
37:31, 37:36

**EMPLOYEE—Cont'd**

Customer solicitation, 37:31

Development of, 16:17, 35:46

Employee hired to invent, 37:22

Employment agreements, 9:17, 21:14,  
21:15, 21:33, 36:14, 37:1 to 37:3,  
37:5 to 37:9, 37:11, 37:12, 49:9

Employment law classification, 37:47

Executive and owner compensation,  
38:1, 38:4 to 38:11, 38:14 to  
38:21, 38:23, 38:25 to 38:31,  
38:33 to 38:39, 38:41 to 38:43,  
38:45, 38:49 to 38:59, 38:61 to  
38:69, 38:71, 38:72, 38:74, 38:76

Fringe benefits, 2:18, 4:17, 11:41,  
37:45, 38:1, 38:4, 38:45, 38:49 to  
38:59, 38:61 to 38:69, 38:71,  
38:72, 38:74, 38:76, 39:30, 41:33

Independent contractor, 24:25, 33:25,  
37:12, 37:26, 37:27, 37:45, 37:46,  
40:17, 41:53, 49:9

Intellectual property ownership, 37:20

Mass layoffs, 37:19

Non-solicitation covenants, 37:8, 37:43

Noncompetition agreements, 35:30,  
35:47, 35:49

Notice of plant closings and mass  
layoffs, 37:19

Patents, 30:12, 37:22 to 37:24

Planning to compete, 37:31

Plant closings, 37:19

Post-termination activities, 37:14, 37:34

Pre-termination activities, 37:29

Qualified retirement plans, 38:1, 38:4,  
38:8, 38:14, 38:20, 39:1 to 39:10,  
39:12, 39:13, 39:15 to 39:18,  
39:20, 39:22, 39:23, 39:27, 39:28,  
39:30, 39:32, 39:39 to 39:43

Registration, 15:42, 17:1, 17:27, 18:1,  
18:44, 30:12, 49:8, 50:3, 50:40

Restrictions, 4:14, 4:15, 8:23, 8:24,  
10:7, 10:9, 11:6, 11:24, 11:46 to  
13:46, 14:25, 15:42, 15:53, 17:1,  
21:14, 21:33, 35:12, 35:16, 35:30,  
35:37, 36:3, 36:18, 37:1, 37:8,  
37:28 to 37:41, 37:43, 38:28,  
38:29, 38:38, 40:12, 41:44, 41:65,  
47:38, 47:61, 49:5

Restrictions on ex-employees, 37:28 to  
37:41, 37:43

Shop rights, 37:23

Trade secrets, 27:3, 35:2, 35:12, 35:16,  
35:20, 35:26, 35:30, 35:37, 35:38,  
35:42, 35:45 to 35:47, 35:49, 36:1,

## INDEX

### EMPLOYEE—Cont'd

36:3, 36:7, 36:14, 37:5, 37:24,  
37:27, 37:34 to 37:37, 37:39,  
42:25, 49:9

Unjust dismissal claims, 37:17, 37:18

Work for hire, 37:26

### EMPLOYEE RETIREMENT INCOME SECURITY ACT

Executive and owner compensation,  
38:21

### EMPLOYEE STOCK OWNERSHIP PLAN

Qualified retirement plans, 39:15

### EMPLOYER

Business, 2:18, 2:19, 4:2, 4:4, 4:14,  
4:17, 4:20, 8:23, 10:7 to 11:7,  
11:25, 11:46, 11A:5, 12:12, 14:15,  
15:15, 15:59, 16:21, 21:14, 21:23,  
21:47, 25:6, 26:33, 27:3, 27:21,  
27:27, 30:4, 35:1, 35:2, 35:20,  
35:26, 35:30, 35:37, 35:38, 35:46,  
35:47, 36:3, 36:5, 36:7, 36:12,  
36:14, 37:1, 37:2, 37:7, 37:8,  
37:19, 37:23, 37:24, 37:28, 37:30  
to 37:33, 37:35, 37:36, 37:38,  
37:39, 37:43, 37:45, 37:47, 38:1,  
38:4, 38:10, 38:23, 38:25, 38:26,  
38:47, 38:49 to 38:52, 39:2, 39:12,  
39:18, 39:29, 39:30, 39:32, 39:33,  
39:44, 40:3, 40:11, 40:17, 40:20,  
40:21, 41:8, 41:12, 41:20, 41:21,  
41:33, 41:38, 41:53, 41:60, 42:3,  
42:7, 42:23, 42:29, 44:25, 44:40,  
45:19, 48:60, 49:8, 50:1 to 50:6,  
50:8, 50:9, 50:12, 50:15, 50:22,  
50:24 to 50:26, 50:28, 50:30 to  
50:33, 50:40, 50:41

Executive and owner compensation,  
38:1, 38:4, 38:8, 38:10 to 38:13,  
38:16, 38:17, 38:19 to 38:23,  
38:25 to 38:31, 38:33 to 38:38,  
38:40 to 38:42, 38:44 to 38:56,  
38:58, 38:59, 38:61 to 38:67,  
38:69 to 38:72, 38:74

Registration, 49:8, 50:3, 50:4, 50:40

### EMPLOYMENT

Americans with Disabilities Act, 27:3,  
37:2, 38:45, 41:1, 41:13, 41:57 to  
41:62, 41:64

Antitrust, 27:3

Applicants, 37:34, 41:4, 41:8, 41:21,  
41:23, 41:25, 41:44, 41:51, 41:61,  
49:5, 50:20, 50:24 to 50:26

### EMPLOYMENT—Cont'd

Application, 4:2, 11:40, 35:4, 37:14,  
37:18, 37:22, 37:39, 38:7, 41:11,  
41:45, 41:63, 42:7, 49:5, 50:1,  
50:3, 50:5, 50:6, 50:8, 50:12,  
50:13, 50:15, 50:17, 50:19, 50:21,  
50:24 to 50:26, 50:28 to 50:31,  
50:39

Benefits, 1:14, 2:6, 2:9, 2:18, 2:38, 4:1,  
4:14, 4:17, 6:41, 7:40, 7:50, 8:23,  
9:8, 9:35, 10:7, 11:4, 11:46, 15:20,  
25:12, 37:5, 37:18, 37:19, 37:45,  
37:47, 38:4, 38:8, 38:13, 38:16,  
38:17, 38:19, 38:20, 38:42, 38:45,  
38:51, 38:54, 38:59, 38:62, 38:68,  
38:74, 38:76, 39:4, 39:18, 39:32,  
40:5, 40:29, 41:15, 41:18, 41:19,  
41:33, 41:39, 41:44, 41:46, 41:47,  
41:59, 41:60, 41:64, 41:66, 47:52,  
50:1, 50:5

Clayton Act, 27:3

Compensation, 2:9, 2:10, 2:18, 2:19,  
2:38, 2:39, 4:2, 4:4, 4:14, 4:20,  
7:41, 8:1, 8:23, 8:39, 8:43, 9:17,  
10:7, 11:1, 11:9, 11:25, 11:40,  
11:42, 11:46, 13:46, 15:55, 15:57,  
17:7, 25:12, 27:3, 36:5, 37:2, 37:3,  
37:9, 37:14, 37:18, 37:45, 37:46,  
38:4, 38:7 to 38:9, 38:13, 38:16,  
38:17, 38:19, 38:20, 38:27 to  
38:29, 38:31, 38:35, 38:38, 38:42,  
38:45, 38:51, 38:54, 38:59, 38:62,  
38:68, 38:74, 38:76, 39:4, 39:18,  
39:32, 40:10, 40:14, 40:21, 40:24,  
40:25, 40:35, 41:1, 41:4, 41:11,  
41:12, 41:22, 41:25, 41:36, 41:38,  
41:63, 43:22, 46:30, 50:31

Contracts, 9:17, 13:46, 17:7, 27:3, 37:1  
to 37:3, 37:16, 38:9, 40:29, 40:33,  
41:48, 41:51, 41:53, 41:55, 47:40,  
49:5, 50:8, 50:12, 50:13

Corporate officers, 12:16

Counseling, 35:16

Covenants not to compete, 37:38, 37:39,  
37:41, 45:55, 46:30

Covered employers, 41:2, 41:3, 41:58,  
41:60

Disabilities, 27:3, 37:2, 38:45, 41:1,  
41:13, 41:55, 41:57 to 41:62,  
41:64

Discipline, 37:18, 41:39

Discrimination, 22:25, 27:3, 27:21,  
37:11, 37:14, 37:18, 38:45, 41:1,  
41:2, 41:4 to 41:6, 41:8, 41:9,  
41:12 to 41:14, 41:18, 41:20,  
41:22 to 41:26, 41:30 to 41:32,

**EMPLOYMENT—Cont'd**

41:37 to 41:44, 41:48, 41:51,  
41:54 to 41:57, 41:60, 41:61,  
41:66, 41:67, 49:5, 49:9, 50:40  
Equal Pay Act, 27:3, 40:13, 41:1, 41:11,  
41:32 to 41:36  
Examinations, 41:61  
Family and Medical Leave Act, 40:21,  
41:63 to 41:66  
Federal Trade Commission Act, 27:3,  
49:5  
Fingerprints, 49:5  
Interviewing applicants, 41:61  
Inventors, 35:4  
Investigations, 27:22  
Job description, 50:6  
Layoffs, 37:19  
Leave of absence, 41:46, 41:63  
Medical certifications, 41:65  
Minimum wage, 22:25, 40:10, 40:12,  
40:21 to 40:25, 40:29  
New employees, 37:34  
Noncompetition covenants, 36:19  
Orientation, 27:3, 41:51, 49:5  
Overtime, 22:25, 37:19, 40:5, 40:10,  
40:14, 40:21, 40:23 to 40:25,  
40:33  
Paid sick leave, 4:14, 8:23, 10:7, 11:46  
Patents, 35:4, 37:22, 50:13  
Photographs, 42:7, 49:5, 50:6  
Privacy, 27:22, 41:12, 49:5, 49:9  
Reasonable accommodation, 41:13,  
41:56, 41:60, 41:61  
Recordkeeping, 41:35, 42:7, 49:9  
Reinstatement, 40:25, 41:7, 41:31,  
41:41, 41:44, 41:64  
Restrictive covenants, 15:55, 21:33,  
37:2  
Sales, 2:18, 2:19, 13:46, 17:7, 37:36,  
37:45, 38:28, 46:10, 46:30, 49:5,  
50:3, 50:9  
Standing to sue, 49:5  
Termination, 2:32, 2:33, 2:35, 2:37,  
11:1, 11:9, 12:16, 15:15, 15:39,  
21:15, 21:32, 21:33, 21:62, 25:12,  
27:21, 35:16, 35:47, 36:19, 37:1,  
37:3, 37:4, 37:8, 37:14, 37:16 to  
37:18, 37:28 to 37:32, 37:34 to  
37:36, 37:38, 38:8, 38:16, 38:17,  
38:19, 38:29, 38:59, 41:6, 41:42 to  
41:44, 41:48, 42:7, 50:5, 50:6,  
50:31  
Trade secrets, 15:25, 27:3, 35:4, 35:16,  
35:20, 35:47, 36:1 to 36:4, 36:7,

**EMPLOYMENT—Cont'd**

36:14, 37:4, 37:5, 37:34 to 37:36,  
37:39, 49:9  
WARN Act, 37:19  
Wage and hour laws, 40:5, 40:10, 40:12  
to 40:14, 40:21 to 40:25, 40:29,  
40:33, 40:35  
Wrongful termination, 27:21, 37:14,  
37:17, 37:18

**EMPLOYMENT AGREEMENTS**

Arbitration, 25:12, 37:4, 37:11  
Arbitration agreement, 37:11  
Costs, 49:9  
Duration, 37:8  
Enforcement, 37:2, 49:9  
Evidence, 37:2, 37:3, 37:5  
Formation, 37:1, 37:2  
Independent contractor, 37:12, 49:9  
Non-compete, 15:25  
Non-competition agreements, 37:8  
Non-solicitation, 15:25, 37:8  
Ownership of intellectual property, 37:1,  
37:7  
Scope, 37:1, 37:5, 37:8  
Term, 12:16, 37:3, 37:10

**EMPLOYMENT AT WILL**

Good faith and fair dealing, 37:15  
Public policy exception, 37:14, 37:15

**EMPLOYMENT TAXES**

Executive and owner compensation,  
38:13, 38:20, 38:31, 38:42, 38:74

**ENACTMENT**

Corporation, 4:13, 7:45, 8:22, 11:45,  
43:51, 48:27

**ENFORCEMENT**

Acquisitions, 29:24, 29:26  
Agreement, 1:25, 9A:10, 19:39, 21:53,  
28:3, 28:8, 28:14, 29:6, 29:22,  
29:26, 34:52, 35:16, 36:12, 36:22,  
37:2, 37:42, 41:30, 49:5, 49:6,  
49:9  
Federal Trade Commission Act, 27:3,  
29:10, 29:21, 29:26, 49:5  
Intellectual property, 27:3, 29:23, 34:1,  
35:3, 49:9  
International, 29:23, 29:26, 49:5, 49:6,  
49:9, 50:1  
Limited liability company, 6:38, 7:47,  
9:32, 19:41, 37:2  
Mergers, 29:2, 29:21, 29:23, 29:24,  
29:28



## INDEX

### ENGINEER

Association, 50:3  
Corporations, 41:3  
Definitions, 50:3  
Firm, 50:3  
Registration, 50:3

### ENTITIES

Taxation, 2:9, 2:16 to 2:18, 4:1 to 4:17, 5:2, 6:38, 7:1, 7:2, 7:6, 7:39 to 7:45, 7:47, 8:1, 8:3, 8:6, 8:7, 8:13 to 8:15, 8:46 to 8:48, 9:4, 9:32, 9A:3, 10:1, 10:3, 10:6, 10:42, 10:56 to 10:58, 11:2, 11:16, 11:30 to 11:32, 11:40, 11A:3, 11A:16, 15:55, 15:58, 24:7, 24:25, 25:22, 26:40, 43:1, 43:37, 43:43, 44:5, 44:19, 46:1, 48:23

### ENTRY

Corporations, 27:22

### ENVIRONMENTAL IMPAIRMENT

Liability insurance, 27:23

### EQUAL EMPLOYMENT OPPORTUNITY

Enforcement, 40:25, 41:24, 41:62  
Equal Pay Act, 40:13  
Remedies, 41:62

### EQUAL PAY ACT

Coverage, 27:3, 41:1, 41:32  
Practices specifically permitted, 41:11, 41:34  
Prohibited acts, 41:33  
Recordkeeping requirements, 41:35  
Remedies, 41:1, 41:36

### EQUIPMENT FINANCING

Loans, 13:32

### ESCROW

Taxation, 46:23, 46:29

### ESTATE

Buy-sell agreements, 21:3, 21:8, 21:11, 21:20, 21:23, 21:28, 21:30, 21:44, 48:2, 48:30, 48:39, 48:40, 48:59

### ESTATE PLANNING

2012 Tax Act, 48:2, 48:4 to 48:8, 48:10, 48:12, 48:16, 48:39  
2017 Tax Act, 48:2, 48:4 to 48:8, 48:10, 48:16 to 48:18, 48:20, 48:27, 48:39, 48:59  
Applicable exclusion amount, 48:1, 48:4 to 48:6, 48:8, 48:10, 48:15, 48:19,

### ESTATE PLANNING—Cont'd

48:22, 48:51, 48:55, 48:63

Basis adjustment, 48:8, 48:9, 48:18, 48:62

Buy-sell agreements, 21:28, 48:2, 48:30, 48:39, 48:40, 48:59

Charitable redemption, 48:21

Conservation easements, 48:38

Control premium, 48:33, 48:34

Corporate-owned life insurance, 48:59

Deductions, 48:14, 48:56, 48:62

Disclaimer, 48:16, 48:63

Estate freezes, 48:2, 48:27, 48:41 to 48:46

Extension of time, 48:14, 48:53

Family members and transfers, 48:42

Family-owned business deduction, 48:14, 48:22

Federal gift and estate tax, 48:8

Generation-skipping transfer tax, 48:12, 48:63

Gift tax annual exclusion, 48:11, 48:15, 48:23, 48:63

GRAT, 48:49, 48:51

Grantor trust, 48:50, 48:51

Income splitting, 48:20

Installment note, 48:15, 48:47, 48:48, 48:50, 48:51

Installment payment, 48:54 to 48:57

Irrevocable life insurance trust, 48:61

Lack of marketability, 48:2, 48:24, 48:25, 48:27, 48:32, 48:35

Lapsing rights, 48:36

Life insurance, 48:2, 48:5, 48:15, 48:40, 48:50, 48:58 to 48:61

Minority interests, 48:32, 48:33, 48:35

New income tax basis at death, 48:18

Nontax planning, 48:4

Operation, 48:4, 48:7, 48:10, 48:45

Payment of estate tax, 48:1, 48:14, 48:52 to 48:57

Planning and objectives, 48:3 to 48:5

Post mortem planning, 48:62, 48:63

Private annuity, 48:15, 48:47, 48:48

Restrictions, 6:35, 7:38, 15:35, 48:20, 48:22, 48:36, 48:40

Sales, 15:35, 48:7, 48:29, 48:30, 48:48

Self-canceling installment note, 48:15, 48:48

Special use valuation for certain farm and business property, 48:37

Split dollar life insurance, 48:60

State taxes, 48:13

**ESTATE PLANNING—Cont'd**

- Tax planning, 48:4 to 48:6, 48:10, 48:14 to 48:22, 48:28
- Terms, 7:38, 12:11, 48:4, 48:21, 48:25, 48:40, 48:47 to 48:49
- Transfer tax on undistributed qualified payments, 48:43, 48:46
- Transfer tax planning strategies, 48:15
- Transfers between spouses, 48:10
- Trust income tax, 48:19, 48:28
- Valuation, 6:35, 7:38, 48:1, 48:2, 48:9, 48:14, 48:15, 48:18, 48:24 to 48:26, 48:30 to 48:38, 48:40 to 48:43, 48:45, 48:46, 48:48, 48:51, 48:62

**ESTATE**

- Liability, 1:37, 2:11, 2:36, 3:2, 5:4, 6:2, 6:3, 7:35, 7:38, 7:45, 8:38, 10:8, 11A:5, 12:11, 13:23, 13:35, 25:36, 27:3, 27:22, 30:4, 44:38, 47:75, 48:25, 48:26, 48:28, 48:32, 49:9
- Real property, 4:8, 6:35, 10:55, 13:35, 47:43, 47:44, 47:47, 48:1, 48:20, 48:24, 48:25, 48:29, 48:37, 48:38

**ESTIMATED TAX**

- Sole proprietorships, 4:19

**ETHICS**

- Exceptions, 18:44
- Penalties, 1:32, 18:44
- Professional discipline, 1:32

**EUROPEAN COMMUNITY**

**TRADEMARK**

- Trademarks, 32:52

**EVENTS OF DEFAULT**

- Loans, 13:48

**EVIDENCE**

- Joint ventures, 5:10, 50:8
- Partnerships, 5:10, 5:28

**EXAMINATION**

- Patents, 34:1, 34:16, 34:17, 34:20, 34:25, 34:28 to 34:36, 34:38, 34:42, 34:45, 34:56, 35:4, 37:23

**EXECUTIVE AND OWNER**

**COMPENSATION**

- Accident plans, 38:52, 38:59, 38:60
- Affordable Care Act, 38:1, 38:46 to 38:48, 38:51, 38:52, 38:55, 38:66
- Amount, 38:1 to 38:12, 38:15, 38:17, 38:19, 38:20, 38:23 to 38:31, 38:33, 38:35, 38:37 to 38:41,

**EXECUTIVE AND OWNER**

**COMPENSATION—Cont'd**

- 38:46, 38:48 to 38:52, 38:54 to 38:56, 38:59, 38:61, 38:62, 38:64, 38:67 to 38:69, 38:71, 38:72, 38:74 to 38:76
- Archer MSAs, 38:57
- Authorization, 38:2, 38:23 to 38:25
- Cafeteria plans, 38:1, 38:54, 38:66 to 38:68, 38:71
- Cash compensation, 38:1 to 38:10, 38:23 to 38:25, 38:40, 38:44, 38:46, 38:52, 38:54, 38:67
- Child and dependent care, 38:1, 38:62, 38:66
- Comparison to qualified retirement plans, 38:13
- Continuation of benefits, 38:59
- Corporate power and authorization, 38:24
- Coverage, 38:1, 38:19, 38:22, 38:46 to 38:53, 38:55 to 38:57, 38:59 to 38:61, 38:66, 38:72
- Deferral, 38:12, 38:14, 38:17, 38:35, 38:41
- Deferrals, 38:14, 38:15, 38:20, 38:69
- Deferred compensation, 38:1, 38:8, 38:11 to 38:22, 38:27, 38:35 to 38:37, 38:41, 38:42, 38:74, 38:76
- Definition, 38:11, 38:14
- Dependent care, 38:1, 38:62, 38:66, 38:72
- Distributions, 38:14, 38:16, 38:20, 38:56, 38:74, 38:75
- Educational assistance, 38:1, 38:63
- Elective deferrals, 38:15
- Employee compensation, 38:43
- Employer contributions to, 38:4, 38:13
- Employment taxes, 38:13, 38:20, 38:31, 38:42, 38:74
- Flexible spending arrangements, 38:54
- Fringe benefits, 38:1, 38:4, 38:44 to 38:72, 38:74, 38:76
- Funded, 38:12, 38:13, 38:45, 38:51 to 38:55, 38:67
- Funding, 38:8, 38:12, 38:14, 38:17 to 38:19, 38:21, 38:42
- Golden parachute payments, 38:9
- Group-term life insurance, 38:1, 38:61, 38:66
- Health and accident plans, 38:52, 38:59, 38:60
- Health reimbursement arrangements, 38:66

## INDEX

### EXECUTIVE AND OWNER

#### COMPENSATION—Cont'd

- Health savings accounts, 38:57, 38:66, 38:69
- Hedge agreements, 38:7
- Incentive compensation, 38:1, 38:4, 38:8, 38:13, 38:14, 38:19, 38:21 to 38:43, 38:45, 38:47, 38:52, 38:55, 38:70 to 38:72, 38:74
- Incentive stock options, 38:1, 38:8, 38:13, 38:14, 38:19, 38:21, 38:22, 38:34, 38:35, 38:37, 38:38, 38:42, 38:45, 38:47, 38:52, 38:55, 38:70 to 38:72
- Issuance of stock, 38:26 to 38:33
- Member compensation, 38:76
- Multiple benefit plans, 38:66 to 38:72
- Noncash compensation, 38:24
- Nondiscrimination rules, 38:1, 38:13, 38:45, 38:46, 38:54, 38:62, 38:64, 38:70, 38:72
- Nonqualified deferred compensation, 38:1, 38:8, 38:11 to 38:14, 38:16, 38:17, 38:19, 38:20, 38:27, 38:41, 38:42, 38:74
- Nonqualified deferred compensation plans, 38:11 to 38:14, 38:17, 38:19
- Nonqualified stock options, 38:1, 38:34 to 38:38
- Options, 38:1, 38:14, 38:23, 38:24, 38:34 to 38:39, 38:41, 38:43, 38:50, 38:73, 38:74
- Penalties, 38:1, 38:14, 38:16, 38:18, 38:45 to 38:47, 38:59
- Phantom stock plans, 38:23, 38:40, 38:42
- Qualified medical child support orders, 38:60
- Reasonable compensation, 38:3 to 38:7, 38:9, 38:44, 38:75
- Reimbursement of employee business expenses, 38:1, 38:10
- Requirements, 38:1, 38:8, 38:13, 38:14, 38:19, 38:21, 38:22, 38:34, 38:35, 38:38, 38:42, 38:45, 38:47, 38:52, 38:55, 38:70 to 38:72
- Securities law, 38:32
- Severance pay, 38:1, 38:8, 38:9, 38:14
- Simple cafeteria plans, 38:71
- Stock, 38:1, 38:14, 38:16, 38:23, 38:24, 38:26 to 38:44, 38:50, 38:52, 38:63, 38:74
- Stock appreciation rights, 38:1, 38:23, 38:40, 38:41

### EXECUTIVE AND OWNER

#### COMPENSATION—Cont'd

- Stock options, 38:1, 38:14, 38:34 to 38:39, 38:41, 38:74
- Tax aspects, 38:23, 38:25, 38:44
- Tax consequences, 38:1, 38:7, 38:25, 38:44, 38:74
- Tax law, 38:4
- Tax treatment, 38:8, 38:40, 38:51, 38:52, 38:73, 38:74, 38:76
- Taxation, 38:1, 38:11, 38:33, 38:35, 38:37, 38:74, 38:76
- Tied to effort or profitability, 38:23
- Types, 38:1, 38:7, 38:8, 38:23 to 38:25, 38:30, 38:40, 38:44, 38:54, 38:66
- Unfunded, 38:12, 38:13, 38:22, 38:33
- Use it or lose it rule, 38:56
- Valuation of taxable benefits, 38:65
- Voluntary employee benefit associations, 38:72
- Withholding and employment taxes, 38:20, 38:42, 38:74

### EXECUTIVE ORDERS

- No. 11141, 41:52
- No. 11246, 41:51

### EXECUTORY CONTRACTS

- Bankruptcy, 47:1, 47:13, 47:40, 47:47, 47:59, 47:69

### EXEMPTIONS

- Antitrust laws, 28:52

### EXHAUSTION

- Patents, 34:67

### EXISTENCE

- Limited liability companies, 5:10, 6:38, 7:1, 7:3, 7:7, 7:35, 7:39, 7:47, 8:1, 9:32, 44:1, 44:41

### EXOTIC COLLATERAL

- Secured loans, 13:37

### EXPORT-IMPORT BANK OF THE UNITED STATES

- Government financing, 13:12, 14:34

### EXPULSION

- Partners, 5:22, 6:27, 17:1, 44:28, 44:38

### FAIR LABOR STANDARDS ACT

- Child labor, 40:1, 40:2, 40:12, 40:25
- Coverage, 40:1, 40:15 to 40:18, 41:32, 41:37

**FAIR LABOR STANDARDS ACT**

—Cont'd

Employee, 22:25, 40:4 to 40:12, 40:14, 40:16 to 40:21, 40:25, 41:36, 41:37  
 Employer, 22:25, 40:1, 40:3 to 40:6, 40:9 to 40:11, 40:13, 40:14, 40:16 to 40:21, 40:23 to 40:25, 41:36, 41:37  
 Enforcement, 40:1, 40:2, 40:14, 40:20, 40:25  
 Equal pay, 22:25, 40:1, 40:13, 40:25, 41:32, 41:35, 41:36  
 Exemptions, 40:1, 40:18 to 40:24  
 Hours worked, 40:3, 40:5, 40:7 to 40:9, 40:14, 40:24  
 Minimum wage, 13:51, 22:25, 40:1 to 40:4, 40:6, 40:7, 40:9, 40:10, 40:12, 40:16, 40:17, 40:19 to 40:25  
 Overtime, 22:25, 40:1 to 40:10, 40:14, 40:16, 40:17, 40:19 to 40:21, 40:23 to 40:25  
 Payment, 40:2, 40:3, 40:10, 40:11, 40:21, 40:25, 41:32, 41:36  
 Penalties, 22:25, 40:1, 40:12, 40:14, 40:21, 40:25  
 Pieceworkers, 40:8  
 Recordkeeping, 41:35  
 Regular rate, 40:4 to 40:8, 40:23, 40:24  
 Salaried employees, 40:8  
 Tipped employees, 40:11

**FAMILY AND MEDICAL LEAVE ACT OF 1993**

Coverage, 41:63  
 Designations, 41:65  
 Discrimination, 41:66  
 Employee entitlement to leave, 41:64  
 Enforcement, 41:66  
 Medical certifications, 41:65  
 Notices, 41:65  
 Retaliation, 41:66  
 Scope, 41:63

**FAULT**

Limited liability companies, 7:38

**FEDERAL RULES OF CIVIL PROCEDURE**

Trade secrets, 35:43

**FEDERAL TRADE COMMISSION**

Advisory opinions, 29:13

**FEDERAL TRADE COMMISSION**

—Cont'd

Antitrust, 27:3, 28:2, 28:3, 28:5, 28:12, 28:15, 28:24, 28:34, 28:44, 28:45, 28:49 to 28:51, 29:2, 29:10 to 29:19, 29:21, 29:26, 31:1  
 Cease and desist actions, 29:15  
 Hearing, 29:11, 29:14 to 29:17  
 Injunctions, 28:12  
 Investigations, 29:21, 29:26  
 Mergers, 28:2, 28:5, 28:44, 28:45, 28:49 to 28:51, 29:2, 29:21  
 Philosophy, 29:2, 29:10  
 Role, 27:3, 29:2, 29:10, 49:5

**FEDERAL TRADE COMMISSION ACT**

Antitrust, 27:3, 28:2, 28:5, 29:10, 29:21, 29:26  
 Enforcement, 27:3, 29:10, 29:21, 29:26, 49:5  
 Price discrimination, 28:2, 28:5  
 Tying, 28:5  
 Violations, 27:3, 29:10, 49:5

**FEES**

Commercial loans, 13:13, 13:15, 13:20  
 Maintenance, 2:30, 11A:13, 25:14, 34:39, 45:36, 48:24  
 Patents, 13:20, 30:10, 30:12, 31:14, 34:1, 34:14, 34:16, 34:17, 34:31, 34:39, 34:60, 34:61

**FINANCE COMPANIES**

Loans, 13:32, 13:34

**FINANCIAL INSTITUTIONS**

Foreign, 6:37, 7:46, 9:31, 14:21, 27:3, 49:9

**FINANCIAL RATIOS**

EBITDA, 13:47  
 Loan agreements, 12:21, 12:36, 13:46, 13:47  
 Loan documents, 12:21, 12:34, 12:36, 13:19

**FINANCIAL STATEMENTS**

Analysis of, 12:27, 12:31, 13:13, 17:7, 18:44, 45:13 to 45:22  
 Personal, 12:31, 13:13, 15:22  
 Preparation of, 12:27 to 12:29, 12:31, 12:32, 18:18, 30:6, 31:7, 45:13

**FINANCING**

Accountant, 12:1, 12:17, 12:20 to 12:22, 12:26 to 12:29, 12:31,

## INDEX

### FINANCING—Cont'd

12:32, 12:36, 13:10, 13:47, 17:1  
Accounting, 3:1, 6:38, 7:47, 9:32, 12:1,  
12:26 to 12:37, 13:25, 13:42,  
13:45 to 15:45, 15:55, 15:56, 17:7,  
18:14, 18:18, 18:44, 38:43, 45:19  
Bank, 6:38, 7:47, 9:32, 12:2 to 12:6,  
12:13, 12:20 to 12:23, 13:1, 13:7,  
13:8, 13:12 to 13:15, 13:18, 13:19,  
13:21, 13:25, 13:27, 13:48, 13:49,  
13:54, 13:56, 13:58 to 13:61,  
14:34, 15:3, 15:7, 15:12, 15:13,  
15:34, 15:39, 16:10, 16:11, 16:16,  
45:19, 45:45  
Borrower, 12:2, 12:6 to 12:9, 12:11,  
12:13, 12:15 to 12:17, 12:20 to  
12:24, 12:26 to 12:29, 12:31 to  
12:37, 13:3, 13:5 to 13:8, 13:10,  
13:13 to 13:29, 13:31 to 13:36,  
13:38, 13:39, 13:41 to 13:56,  
13:58, 14:9, 14:13, 14:20  
Business needs, 12:6, 15:6, 45:45  
Capital, 5:17, 12:2 to 12:13, 12:15,  
12:25, 12:35, 13:1, 13:5, 13:7,  
13:25, 13:36, 13:37, 13:46, 14:1,  
14:5, 14:6, 14:8, 14:10 to 14:13,  
14:17, 14:21, 14:33, 14:34, 15:1 to  
15:32, 15:34 to 15:59, 16:10,  
16:13, 16:17, 16:19, 16:22, 16:28,  
17:1, 17:10, 17:27, 18:1 to 18:4,  
18:9, 18:23, 18:25, 18:33, 18:44,  
21:27, 38:43, 45:45  
Change of accounting firms, 12:26  
Changes in, 12:30, 12:34, 13:38, 13:46,  
14:9, 15:14, 17:7, 17:14, 18:25,  
18:33, 18:39  
Consultation with, 12:15, 12:21  
Deal-maker, 12:18, 12:19  
Executive and owner compensation,  
38:43  
Financial covenants, 12:20, 12:27,  
12:33, 12:37, 13:20, 13:46, 13:47  
Forms resources, 12:23  
Government financing, 13:12, 14:1 to  
14:29, 14:31 to 14:37  
Limited liability company, 6:38, 7:47,  
9:32, 12:2, 12:4, 12:11, 13:6,  
13:23, 13:35, 13:43, 15:9, 15:27,  
15:32, 15:47, 16:25  
Loan, 3:5, 6:38, 7:47, 9:32, 12:2 to  
12:4, 12:6, 12:8 to 12:13, 12:16,  
12:17, 12:20 to 12:22, 12:27,  
12:28, 12:31 to 12:34, 12:36,  
12:37, 13:1 to 13:3, 13:5 to 13:11,  
13:13 to 13:23, 13:25 to 13:29,

### FINANCING—Cont'd

13:31, 13:32, 13:34 to 13:36,  
13:38 to 13:56, 13:58, 13:60, 14:1,  
14:2, 14:5, 14:6, 14:8 to 14:17,  
14:20, 14:25, 14:26, 14:31, 14:33,  
14:34, 15:2, 15:6, 15:17, 15:53,  
15:54, 16:16, 17:11, 47:47, 47:55,  
48:60  
Mutual funds, 12:9, 12:16, 16:5  
Negotiations, 12:14, 12:20, 12:21,  
12:24, 12:37, 13:20, 13:27, 13:41,  
15:11, 15:20, 15:34, 18:15 to  
18:17, 18:25, 18:27, 45:68  
Overview, 12:2, 12:25, 12:27, 13:41,  
14:28, 15:1, 16:1 to 16:30  
Royalty financing, 12:13  
Scope, 3:1, 12:1, 12:29, 13:1, 13:15,  
13:37, 13:44, 13:46, 13:51, 13:52,  
14:1, 15:1, 15:19, 15:21, 15:22,  
15:27, 15:32, 16:1, 16:11, 17:1 to  
18:2, 18:25, 18:26, 48:60  
Securities, 6:38, 7:47, 9:32, 12:2, 12:3,  
12:5, 12:9, 12:11, 12:12, 12:14,  
12:15, 12:25, 13:6, 13:40, 13:42,  
13:46, 13:54, 14:15, 14:21, 15:7,  
15:10, 15:21, 15:24, 15:27, 15:35,  
15:36, 15:42, 15:43, 15:51, 15:58,  
15:59, 16:1 to 16:30, 17:1 to  
17:19, 17:21 to 17:34, 18:1 to  
38:43, 45:45, 45:49  
Sole proprietorship, 3:1, 3:3 to 3:5  
Venture capital financing, 12:3, 14:1,  
15:1 to 15:32, 15:34 to 15:59

### FINES

Civil penalties, 27:3, 40:25, 49:5  
Trusts, 27:22

### FIXING

Compensation, 18:1, 28:5

### FLEXIBLE SPENDING ARRANGEMENTS

Executive and owner compensation,  
38:54

### FORBEARANCE AGREEMENTS

Loans, 13:49

### FORECLOSURE

Corporations, 7:3, 10:32, 26:17, 47:16

### FOREIGN

Limited liability partnerships, 6:37,  
6:38, 7:46, 7:47, 9:31, 9:32

### FOREIGN CORPORATIONS

Acquisition, 10:22

**FOREIGN CORPORATIONS—Cont'd**

Banks, **10:18**  
 Conversion, **26:10**  
 Courts, **10:22**  
 Doing business, **10:22, 19:23**  
 Inspection of corporate records, **19:23**  
 Jurisdiction, **26:10**  
 Liability, **26:10**  
 Ownership, **10:18**  
 Property, **10:22**  
 Residence, **23:20**  
 Rights, **19:23**  
 States, **10:22, 23:20, 26:10**  
 Statutes, **26:10**

**FOREIGN CORRUPT PRACTICES ACT**

Warranties, **15:21**

**FOREIGN ENTITIES**

Nonresident businesses, **24:14**

**FOREIGN PATENT**

Filing, **34:1, 34:23, 34:72 to 34:76, 35:4**  
 Utility subject matter, **34:72**

**FORM**

Buy-sell agreements, **21:1, 21:12, 21:14 to 21:16, 21:19, 21:34, 21:35, 21:51, 25:12**  
 Loan agreements, **13:44, 13:51, 13:52**

**FRANCHISE**

Alternatives, **24:23, 30:3, 31:12**  
 Antitrust laws, **30:17, 31:1, 31:17 to 31:25**  
 Boycotts, **31:24**  
 Business opportunities, **30:2 to 31:2, 31:8**  
 Corporations, **2:30, 7:41, 9:9, 9:30, 10:56 to 10:58, 14:37, 24:3, 24:23, 44:8 to 49:8**  
 Definitions, **30:2, 31:9, 49:8**  
 Disclosure, **24:3, 30:6 to 30:14, 31:2, 31:4 to 31:8, 31:10 to 31:12, 31:14 to 31:16**  
 Disclosure documents, **30:10, 31:6, 31:8, 31:11, 31:15**  
 Documents, **2:30, 13:44, 30:6, 30:10, 31:6, 31:8, 31:11, 31:14 to 31:16, 45:40, 45:59, 50:8**  
 Earnings claims, **30:8**  
 Enforcement, **30:3, 31:4, 31:10**  
 Enforcement of, **30:3, 31:4**  
 Exclusive distributorships, **31:19**

**FRANCHISE—Cont'd**

Federal Trade Commission, **30:2, 30:6, 31:1 to 31:5**  
 Fees, **2:30, 7:10, 9:9, 12:12, 24:3, 24:7, 30:4, 30:5, 30:7, 30:10 to 30:12, 31:8, 31:10 to 31:14, 44:8, 45:19, 49:8**  
 Financial performance representations, **30:8, 30:10, 30:12 to 31:14, 31:16**  
 Franchisee, **16:22, 30:1 to 30:17, 31:1 to 31:3, 31:8, 31:14, 31:16, 31:18, 31:19, 31:21, 31:22, 31:24, 31:25, 45:19**  
 Franchisor, **16:22, 30:1 to 30:17, 31:1 to 31:5, 31:7, 31:8, 31:11, 31:12, 31:14, 31:16, 31:18 to 31:25, 45:19, 45:59**  
 Government regulation of, **30:1, 31:1 to 31:25**  
 Licenses, **30:3**  
 Litigation, **30:1, 30:4, 30:10, 30:14 to 30:17, 31:14, 31:22**  
 Market power, **31:18, 31:20, 31:22**  
 Nonprice issues, **31:18 to 31:22**  
 Nonprice vertical restraints, **31:18**  
 Offering documents, **31:14 to 31:16**  
 Plan registration, **31:9**  
 Preparation, **30:6, 30:17, 31:7**  
 Price discrimination, **31:17, 31:25**  
 Price issues, **31:23 to 31:25**  
 Refusals to deal, **31:24**  
 Registration, **24:3, 24:7, 30:2, 30:6, 30:7, 30:12, 31:2, 31:5, 31:7 to 31:12, 31:15, 49:8**  
 Regulations, **12:12, 30:2, 30:14, 31:1, 31:5, 31:8, 31:11 to 31:13, 31:16, 49:8**  
 Resale price maintenance, **31:23**  
 Rule, **30:6 to 30:8, 30:13, 31:1 to 31:8, 31:10 to 31:16, 31:18, 31:19, 31:23, 49:8**  
 Sale, **24:25, 30:2, 30:3, 30:5, 30:7, 30:12, 30:14, 31:1, 31:2, 31:6, 31:8, 31:11, 31:12, 31:17, 31:18, 31:20 to 31:22, 31:25, 45:19, 45:40, 45:59, 46:3, 49:8, 50:8**  
 Selection, **2:30, 30:16, 30:17**  
 Separate products, **31:21**  
 State laws, **30:2, 31:1, 31:2, 31:5, 31:10, 31:12**  
 State taxation of corporations, **10:56 to 10:58**  
 Termination, **30:10, 30:12, 30:14, 30:17, 31:11, 31:13, 31:14, 31:24**

## INDEX

### FRANCHISE—Cont'd

- Territorial restrictions, 31:17, 31:19
- Tying arrangements, 31:20
- Uniform Franchise Offering Circular guidelines, 31:6

### FRAUD

- Actual fraud, 47:49
- Bankruptcy, 4:15, 8:24, 10:9, 11:47, 21:33, 27:22, 47:22, 47:28, 47:32, 47:34, 47:46, 47:49
- Business, 1:18, 1:33, 4:15, 6:38, 7:47, 8:24, 9:21, 9:32, 10:9, 10:19, 11:47, 13:19, 13:21, 13:28, 14:25, 15:21, 17:1, 18:1, 21:33, 22:26, 25:15, 27:21, 27:22, 27:24, 29:29, 30:6, 30:17, 32:37, 34:45, 34:64, 35:12, 44:9, 46:3, 47:22, 47:28, 47:32, 47:34, 47:46, 47:49, 49:2, 49:5, 49:6, 49:9
- Constructive fraud, 47:49
- Damages, 1:33, 13:21, 15:21, 16:10, 27:21, 27:22, 27:24, 32:37, 35:12, 49:2, 49:5, 49:9
- False statements, 32:37
- Forgery, 49:6
- Issuer, 6:38, 7:47, 9:32, 13:19, 17:1, 17:28, 18:1
- License, 46:3, 49:5, 49:6
- Punitive damages, 27:21
- Subscriptions, 9:21
- Third parties, 17:1, 25:15, 49:2, 49:5

### FREEDOM OF INFORMATION ACT

- Trade secrets, 35:12, 35:42, 36:24

### FRINGE BENEFITS

- Executive and owner compensation, 38:1, 38:4, 38:44 to 38:72, 38:74, 38:76
- Sole proprietorships, 2:18, 4:1, 4:17, 38:49

### FUNCTIONALITY

- Trade dress, 32:9

### FUNDING

- Executive and owner compensation, 38:8, 38:12, 38:14, 38:17 to 38:19, 38:21, 38:42

### FUNDS HELD IN ESCROW

- Taxation, 46:29

### GAIN

- Limited liability company, 2:37, 7:6, 7:43, 15:27, 23:1, 24:4, 26:41,

### GAIN—Cont'd

- 26:42, 26:44, 26:47, 38:74, 43:1, 44:25, 46:21
- Limited partnership, 2:9, 2:35, 2:37, 7:6, 7:43, 8:17, 8:54, 8:64, 23:1, 24:4, 25:21, 44:1, 44:35, 44:36
- Rights, 2:19, 2:35, 2:38, 2:39, 7:11, 7:31, 8:10, 8:11, 8:17, 8:51, 10:28, 10:40, 10:45, 15:21, 15:22, 15:27, 21:62, 23:1, 25:6, 35:3, 35:33, 38:27, 38:28, 38:74, 41:13, 44:1, 44:17, 46:3, 46:25, 46:29, 48:27, 49:9
- Taxation, 2:9, 2:17, 2:18, 4:2, 4:3, 4:5, 4:6, 4:11, 4:13, 7:6, 7:40, 7:43, 7:45, 8:1, 8:6, 8:14, 8:15, 8:46 to 8:48, 11:30 to 11:32, 11:40, 15:46, 15:53 to 15:56, 21:62, 23:1, 25:22, 26:35 to 26:37, 38:35, 38:37, 38:74, 43:1, 44:19, 46:1, 46:23, 46:29

### GENERAL PARTNERSHIP

- Admission and redemption, 5:21
- Admissions, 5:19
- Advantages and disadvantages, 2:33, 2:34, 2:37
- Agreement, 2:4 to 2:7, 2:13, 2:22, 2:26, 2:29, 2:33, 2:34, 2:37, 5:1, 5:3, 5:17, 5:20, 5:40, 5:41, 6:9, 6:24, 7:21, 8:64, 16:23, 16:25, 19:1, 21:10, 21:55, 23:1, 23:21 to 23:24, 25:3, 25:14, 44:28, 44:30, 44:31
- Allocation, 2:4, 23:1, 23:23
- Authority, 2:6, 2:22, 2:26, 2:33, 2:37, 5:1, 5:17, 5:21, 6:1, 7:21, 23:21, 24:5, 25:3, 26:45, 44:32, 45:38, 48:24
- Authority as agents, 5:1
- Capital, 2:4 to 2:7, 2:22, 2:26, 2:33, 2:37, 5:17, 5:21, 7:21, 8:64, 19:1, 23:1, 23:23, 23:24, 25:3, 25:14, 26:45, 44:32
- Contracts, 2:7, 6:36, 16:23, 24:5
- Control, 2:6, 6:2, 6:9, 16:23, 25:3, 48:26
- Conversion, 2:34, 5:1, 5:38, 8:64, 26:45
- Costs, 2:29
- Creation, 2:4, 2:5, 2:13, 2:37, 5:1, 5:2, 5:39, 6:6, 6:9, 25:14, 48:24, 48:25
- Decentralized management, 2:22
- Definition, 16:23, 16:25
- Dissociation, 5:22, 21:10, 44:1, 44:31
- Estoppel, 5:1
- Fiduciary duties, 5:1, 6:9, 25:3

**GENERAL PARTNERSHIP—Cont'd**

Indemnification, 5:1  
 Interests, 2:5, 2:13, 2:26, 2:33, 2:37, 5:1, 5:17, 5:19 to 5:22, 6:1, 6:2, 6:24, 6:36, 7:21, 8:54, 8:64, 16:23 to 16:25, 19:1, 21:10, 21:55, 23:24, 26:45, 44:1, 44:32, 45:38, 48:24 to 48:26  
 Joint ventures, 2:4, 5:1, 5:2  
 Liability, 2:4 to 2:7, 2:13, 2:14, 2:22, 2:34, 2:37, 5:1, 5:2, 5:17, 5:21, 5:39 to 5:41, 6:1, 6:2, 6:6, 7:1, 7:21, 8:64, 16:25, 23:1, 23:22, 24:2, 24:5, 25:3, 25:14, 26:45, 44:1, 44:32, 45:38, 48:25, 48:26  
 Limited partnership, 2:5, 2:6, 2:14, 2:26, 2:37, 6:1, 6:2, 6:6, 6:9, 6:11, 6:24, 6:36, 7:1, 8:54, 8:64, 16:23 to 16:25, 19:1, 21:10, 23:1, 23:21 to 23:24, 24:2, 24:5, 25:3, 26:45, 44:1, 44:27, 44:30, 44:31, 44:34, 45:38, 48:25, 48:26  
 Management, 2:4 to 2:6, 2:14, 2:22, 2:26, 2:33, 2:37, 5:1, 5:2, 5:17, 5:20, 5:39, 5:41, 6:1, 6:2, 6:9, 6:24, 6:36, 7:1, 7:21, 16:23 to 16:25, 19:1, 25:3, 44:27, 44:31, 48:24 to 48:26  
 Minimal organizational and maintenance costs, 2:29  
 Notice, 2:4 to 2:6, 2:37, 5:3, 5:20, 6:24, 44:34  
 Ownership, 2:26, 5:20, 44:1, 48:24, 48:25  
 Partners, 2:4, 2:5, 2:7, 2:13, 2:14, 2:22, 2:26, 2:29, 2:33, 2:34, 5:1 to 5:3, 5:17, 5:19 to 5:22, 5:38 to 5:41, 6:1, 6:2, 6:9, 6:11, 6:24, 6:36, 8:64, 16:24, 21:10, 21:55, 23:1, 23:21 to 23:24, 24:2, 24:5, 26:45, 44:1, 44:27, 44:28, 44:30 to 44:32, 44:34, 45:38, 48:24 to 48:26  
 Pass-through tax treatment, 5:2, 5:39  
 Planning, 6:2, 48:24 to 48:26  
 Planning for, 48:24 to 48:26  
 Property, 2:34, 5:1, 5:17, 5:21, 8:54, 8:64, 23:1, 23:21, 44:1, 44:30, 44:31, 48:24, 48:25  
 Redemption, 5:19, 5:21, 23:1  
 Reorganization, 5:38  
 Rights, 2:5, 2:13, 2:22, 2:26, 5:1, 5:2, 5:17, 5:20, 6:1, 6:2, 6:9, 6:11, 6:36, 7:21, 16:25, 19:1, 21:10, 23:1, 23:22, 25:3, 44:1, 45:38, 48:24 to 48:26

**GENERAL PARTNERSHIP—Cont'd**

Sales and other transfers, 5:20  
 Scope, 5:1 to 6:1, 7:1, 19:1, 23:1, 44:1  
 Strategic alliances, 5:2  
 Taxation, 5:2, 7:1, 23:1  
 Termination, 2:4, 2:26, 2:33, 2:37, 5:1, 5:19, 5:22, 8:64, 21:10, 25:14, 44:1, 48:25  
 Title, 5:1  
 Torts, 2:7  
 Uniform Partnership Act, 2:4, 2:7, 2:22, 5:1, 5:3, 5:17, 5:20, 5:22, 5:38, 5:39, 6:2, 6:9, 23:21 to 23:24, 44:28, 44:32, 44:34  
 Winding up, 23:1, 23:23, 44:1, 44:30 to 44:32, 44:34, 48:24

**GOLDEN PARACHUTE**

Payments, 38:9

**GOOD FAITH**

Limited partnerships, 6:6, 6:15, 6:17, 6:24

**GOOD WILL**

Partnership property, 8:49

**GOVERNMENT FINANCING**

Amount and terms of loan, 14:8  
 Bureau of Indian Affairs, 14:1, 14:31  
 CAPLines, 14:17  
 Commercial lenders, 13:12, 14:4 to 14:6, 14:11, 14:34  
 Community Adjustment and Investment Program, 14:14  
 Department of Agriculture, 14:1, 14:29  
 Department of Housing and Urban Development, 14:32  
 Disaster loans, 14:13, 14:19  
 Eligibility, 14:3, 14:7, 14:12, 14:25, 14:27  
 Export-Import Bank of the United States, 13:12, 14:34  
 Federal programs, 14:28, 14:29, 14:31 to 14:35  
 General credit requirements, 14:6  
 Guarantees, 14:1, 14:5, 14:8, 14:11, 14:12, 14:18, 14:20, 14:29, 14:33  
 International trade, 14:4, 14:12  
 Loan guarantees, 14:1, 14:5, 14:33  
 Loans, 13:12, 14:1, 14:4, 14:5, 14:8 to 14:25, 14:29, 14:31, 14:33, 14:34, 14:37  
 Microloan program, 14:22



## INDEX

### GOVERNMENT FINANCING—Cont'd

- National Marine Fisheries Service, **14:33**
- Pollution control, **14:16**
- Private activity bonds, **14:36**
- Section 504 program, **14:5, 14:7, 14:20**
- Small Business Administration, **14:1, 14:4 to 14:28**
- Small Business Innovation Research Program, **14:35**
- Small business investment companies, **14:5, 14:21**
- Source materials, **14:3**
- State and local governments, **14:1, 14:24, 14:36, 14:37**
- State programs, **14:2**
- Surety bonds, **14:1, 14:5, 14:18**

### GRANTOR TRUST

- Sale to grantor trust, **48:51**

### GROUP BOYCOTTS

- Antitrust laws, **28:1, 28:6, 28:11, 29:28, 29:32, 31:24**

### GROUP-TERM LIFE INSURANCE

- Executive and owner compensation, **38:1, 38:61, 38:66**

### GUARANTY

- Buy-sell agreements, **21:50, 21:55, 21:59**

### GUARDIAN

- Liability, **6:41, 7:35, 7:50, 9:35, 49:5**
- Limited liability companies, **7:35, 7:50**

### GUARDS

- Employees, **42:18**

### HEALTH AND ACCIDENT PLANS

- Executive and owner compensation, **38:52, 38:59, 38:60**

### HEALTH CARE

- Bankruptcy, **4:14, 8:23, 10:7, 11:46, 27:22, 38:59, 47:79**

### HEALTH REIMBURSEMENT ARRANGEMENTS

- Executive and owner compensation, **38:66**

### HEALTH SAVINGS ACCOUNTS

- Executive and owner compensation, **38:57, 38:66, 38:69**

### HISTORY

- Limited liability company, **7:2, 12:2**

### HOURS

- Business, **1:7, 1:9, 4:8, 6:34, 7:43, 8:38, 10:8, 11:26, 13:28, 19:28, 19:34, 21:33, 30:11, 37:19, 38:49, 39:18, 40:3, 40:17, 42:7, 42:23, 49:5 to 49:7, 50:5, 50:28, 50:29, 50:31**

### HOWEY TEST

- Common enterprise, **16:14, 16:16, 16:17**
- Expectation of profit, **16:14, 16:17, 16:18, 16:21**
- Investment of money, **16:14, 16:15, 16:17, 16:21**

### HYBRID AGREEMENT

- Buy-sell agreements, **21:1, 21:16 to 21:19, 21:23**

### ILLINOIS

- Blue sky laws, **17:32**

### IMMIGRATION REFORM AND CONTROL ACT

- Antidiscrimination rules, **41:54**
- Ban on hiring illegal aliens, **41:53**

### IMPROPER DIVIDENDS

- Dividends, **22:1, 23:8**

### IMPUTED INTEREST

- Taxation, **15:53, 15:54**

### INCENTIVE COMPENSATION

- Executive and owner compensation, **38:4, 38:23 to 38:43, 38:74**

### INCENTIVE

- Executive and owner compensation, **38:1, 38:4, 38:13, 38:14, 38:23 to 38:43, 38:74**

### INCENTIVE STOCK OPTIONS

- Executive and owner compensation, **38:1, 38:34, 38:35, 38:37**

### INCOME TAX

- Dividends, **2:9, 9:1, 9:3, 10:6, 10:8, 10:10, 10:11, 10:13, 10:17, 10:19, 10:53, 11:1, 11:18, 11:31, 11:38, 11:40, 23:6, 23:13 to 23:20, 23:25, 38:4, 38:5, 38:7, 43:5 to 43:7, 43:14, 43:39, 44:17, 44:25, 48:27, 48:28**
- Limited liability company, **2:37, 3:13, 6:38, 7:2, 7:4, 7:27, 7:28, 7:43, 7:47, 9:1, 9:32, 11:5, 24:3, 26:10, 26:43, 26:46, 26:47, 38:74, 43:1, 44:25, 46:21, 48:25**

**INCOME TAX—Cont'd**

Taxation, 2:9, 2:17, 4:1 to 4:6, 4:11, 4:17, 6:38, 7:2, 7:39, 7:41 to 7:43, 7:47, 8:1, 8:3, 8:7, 8:15, 9:32, 10:1, 10:3, 10:6, 10:57, 10:58, 11:2, 11:30, 11:31, 11:40, 15:46, 15:53 to 15:57, 23:15, 23:16, 23:18, 24:22, 38:37, 38:74, 38:76, 43:1, 43:43, 46:1, 48:23, 49:8

**INCOMPETENT**

Limited partnerships, 2:26, 6:28

**INCORPORATION**

Corporation, 2:9, 2:23, 7:37, 9:1, 9:5 to 9:7, 9:9 to 9:21, 9:23, 9:25 to 9:28, 9:30, 9A:2, 9A:3, 9A:6 to 9A:8, 9A:10, 9A:14, 10:24, 10:26, 10:30, 11:9, 11A:2, 11A:3, 11A:9, 11A:10, 11A:14, 11A:29, 15:24, 18:1, 19:2 to 19:6, 19:8, 19:10 to 19:14, 19:16, 19:25, 20:2, 20:3, 20:10, 20:14 to 20:20, 20:29, 21:14, 22:2, 22:4 to 22:8, 22:11, 22:15, 22:20, 22:27, 23:1 to 23:5, 23:9, 24:7, 25:9, 25:14, 26:1, 26:6, 26:8, 26:15, 26:16, 26:18, 43:2, 43:3, 44:1, 44:8, 44:9, 46:17

**INDEMNITY**

Corporations, 9:22  
Directors, 9:22, 15:21, 15:32  
Officers, 9:22

**INDEPENDENT CONTRACTOR**

Employment agreements, 37:12, 49:9  
Tax classification, 37:46

**INDIVIDUAL GUARANTEES**

Commercial loans, 13:21

**INDIVIDUAL RETIREMENT ACCOUNTS**

Deductible IRAs, 39:35, 39:36  
Non-deductible IRAs, 39:36

**INDORSEMENT**

Corporations, 9:22

**INFRINGEMENT**

Analysis, 15:4, 28:38, 33:8, 33:13, 33:37, 33:41, 49:3, 49:7  
Artistic works, 32:45  
Computer programs, 33:37, 33:41  
Contributory infringement, 32:42, 33:39, 34:55, 49:4  
Copyright, 5:3, 27:18, 27:24, 33:1, 33:8, 33:9, 33:13, 33:14, 33:17,

**INFRINGEMENT—Cont'd**

33:19, 33:21, 33:23, 33:26, 33:31, 33:34, 33:37 to 33:40, 33:42 to 33:48, 35:36, 49:4, 49:9  
Criminal penalties, 32:46, 33:46, 49:9  
Cyberpiracy, 32:44  
Defenses, 32:25, 33:43, 34:1, 34:63, 49:4  
Design patent infringement, 34:58  
Determination of, 34:1, 34:56, 49:9  
Dilution, 3:11, 32:40, 32:43, 32:46, 49:3  
Doctrine of equivalents, 34:56, 34:57  
False designations and descriptions, 32:41  
Importation, 32:25, 33:47  
Internet, 3:8, 33:13, 33:21, 33:40, 33:42, 34:62, 49:3, 49:4, 49:7, 49:9  
Likelihood of confusion, 32:38, 32:40, 32:43, 34:58, 49:3  
Patents, 15:4, 34:1, 34:26, 34:27, 34:36, 34:52, 34:54 to 34:63, 34:68 to 34:70, 35:4, 45:6  
Penalties, 27:24, 32:46, 33:46, 49:4, 49:9  
Procedure, 3:11, 33:8, 33:45, 34:68 to 34:70, 49:3  
Remedies, 3:11, 32:1, 32:25, 32:46, 33:19, 33:21, 33:26, 33:43, 33:44, 33:48, 34:1, 34:60, 35:36, 49:3  
Trademarks, 3:11, 32:1, 32:11, 32:25, 32:38 to 32:46, 45:6, 49:3  
Use in commerce, 32:39

**INJUNCTIONS**

Business, 3:11, 17:1, 28:12, 28:52, 29:1, 29:4, 29:7, 32:1, 33:45, 35:1, 35:32, 35:37, 37:35

**INSOLVENCY**

Buy-sell agreements, 21:34  
Partnership interim distributions, 23:22

**INSPECTION OF CORPORATE RECORDS**

Books and records subject to inspection, 19:25 to 19:27  
Court-ordered inspections, 19:33  
Demand, 19:32  
Enforcement of right of inspection, 19:32, 19:33  
Foreign corporations, 19:23  
Manner of inspection, 19:28, 19:29  
Purpose of inspection, 19:30, 19:31

## INDEX

### INSPECTION OF CORPORATE

#### RECORDS—Cont'd

Right of inspection, 19:21 to 19:24,  
19:32, 19:33

Time and place of inspection, 19:28

Voting lists, 19:26

### INSTALLMENT SALES

Taxation, 46:1, 46:23

### INSURANCE

Business, 1:28, 2:7, 2:11, 2:12, 2:18,  
2:34, 3:13, 4:4, 4:9, 4:13, 4:17,  
4:20, 5:32, 5:43, 6:38, 7:45, 7:47,  
8:3, 8:15, 8:22, 9:32, 10:2, 10:10,  
10:18, 10:51, 11:3, 11:41, 11:45,  
11A:5, 11A:27, 12:4, 12:7, 12:16,  
13:29, 13:37, 13:45, 13:55, 14:7,  
14:8, 14:13, 14:34, 15:2, 15:7,  
15:22, 15:32, 17:11, 21:17, 21:19,  
21:22, 21:23, 21:30, 21:31, 21:37,  
21:48, 21:60, 22:27, 22:28, 24:13,  
24:15, 27:1 to 27:30, 28:52, 30:11,  
37:45, 37:47, 38:1, 38:47, 38:49 to  
38:52, 39:33, 44:40, 45:20, 45:28,  
45:40, 45:52, 45:62, 45:66, 47:8,  
47:79, 48:2, 48:5, 48:6, 48:11,  
48:15, 48:40, 48:50, 48:58 to  
48:61, 49:5, 50:18

Buy-sell agreements, 21:17, 21:19,  
21:21 to 21:23, 21:30, 21:31,  
21:37, 21:48, 21:60, 48:2, 48:40,  
48:59

Commercial, 12:4, 13:51, 13:55, 14:34,  
15:22, 27:6, 27:16 to 27:18, 27:20,  
27:22, 27:25, 28:52, 45:40, 49:5

Commercial umbrella, 27:20

Comprehensive coverage, 27:26

Consequential loss, 27:14

Corporations, 2:7, 2:18, 4:20, 6:38,  
7:47, 8:3, 9:32, 10:2, 10:10, 10:18,  
10:51, 11:3, 11:41, 11:45, 11A:5,  
11A:27, 17:11, 21:17, 22:27, 27:3,  
27:6, 27:22, 27:24, 38:1, 38:44,  
38:49, 38:52, 44:40, 47:8, 48:59

Coverage, 1:28, 3:13, 5:32, 11A:5,  
12:16, 14:8, 15:7, 15:22, 15:25,  
22:28, 27:1 to 27:30, 38:1, 38:19,  
38:46 to 38:53, 38:55, 38:56,  
38:61, 38:66, 38:72, 41:18, 45:52

Cross-purchase agreements, 21:17,  
21:22

Directors, 11A:5, 11A:27, 12:16, 15:22,  
15:25, 15:32, 17:11, 22:27, 22:28,  
27:1 to 27:3, 27:6, 27:15, 27:17,  
27:21 to 27:23, 38:1

### INSURANCE—Cont'd

Disability, 3:13, 21:17, 21:21, 21:22,  
21:31, 21:37, 21:48, 21:60, 27:1,  
27:3, 27:28, 27:30, 38:45, 38:48,  
38:52, 38:56, 38:66, 38:72, 41:18,  
41:39

Employment practices, 27:1, 27:15,  
27:21, 27:22, 37:45, 41:18, 41:39,  
41:67

Employment practices liability insur-  
ance, 27:1, 27:15, 27:21

Executive and owner compensation,  
38:1, 38:19, 38:44 to 38:53, 38:55,  
38:56, 38:61, 38:66 to 38:68,  
38:70, 38:72

Indirect loss, 27:13

Liability, 1:28, 2:7, 2:11, 2:12, 2:34,  
3:13, 5:32, 5:43, 6:38, 7:45, 7:47,  
8:3, 9:32, 11A:5, 11A:27, 12:4,  
13:45, 13:51, 15:32, 15:34, 21:17,  
21:19, 22:27, 22:28, 27:1 to 27:3,  
27:5 to 27:7, 27:15 to 27:26,  
27:29, 37:45, 38:1, 44:40, 45:20,  
45:52, 49:5

Life, 2:11, 2:18, 3:13, 4:9, 4:13, 4:17,  
7:45, 8:15, 8:22, 10:18, 10:51,  
11:41, 11:45, 11A:5, 12:7, 13:37,  
14:7, 14:8, 15:2, 15:34, 21:17,  
21:21 to 21:23, 21:30, 21:37,  
21:48, 24:13, 27:1, 27:6, 27:28 to  
27:30, 38:1, 38:19, 38:44, 38:61,  
38:66, 39:9, 39:33, 39:35, 40:5,  
41:18, 41:39, 45:20, 48:2, 48:5,  
48:15, 48:40, 48:50, 48:58 to  
48:61, 49:5

Limited liability companies, 6:38, 7:45,  
7:47, 8:3, 9:32, 38:1, 44:40

Motor vehicle, 11A:27, 27:1, 27:25,  
27:26

Officers, 11A:27, 12:16, 15:22, 17:11,  
22:27, 22:28, 27:1 to 27:3, 27:6,  
27:15, 27:17, 27:21 to 27:23, 38:1,  
38:45

Policies, 5:32, 12:7, 13:37, 15:22,  
15:25, 15:32, 16:9, 21:22, 21:60,  
22:28, 27:6 to 27:8, 27:10, 27:12  
to 27:18, 27:20 to 27:25, 38:19,  
38:48, 38:52, 45:52, 48:58, 49:5

Property, 1:28, 2:34, 3:13, 4:9, 4:13,  
5:32, 7:45, 8:3, 8:15, 8:22, 10:10,  
11:45, 11A:5, 13:45, 13:51, 15:25,  
22:28, 24:15, 27:1 to 27:3, 27:5 to  
27:16, 27:18, 27:22, 27:23, 27:25,  
37:45, 45:40, 48:15, 48:40, 48:50

Redemption and hybrid agreements,  
21:23

**INSURANCE—Cont'd**

Replacement cost, 27:11, 45:62  
 Specialty, 27:3, 27:6, 27:19 to 27:24  
 Types, 5:32, 10:18, 10:51, 11:3, 11A:5,  
 12:16, 13:29, 13:55, 14:7, 14:8,  
 15:32, 27:1, 27:3, 27:6, 27:7,  
 27:15 to 27:17, 27:24, 27:25,  
 27:28, 28:52, 38:1, 38:44, 38:66,  
 45:40, 48:2, 48:40, 48:58, 49:5

**INTELLECTUAL PROPERTY**

Antitrust, 27:3, 28:15, 28:33, 29:23  
 Bad faith, 49:3  
 Business sales, 45:8  
 Copyright, 27:3, 33:53, 35:2, 35:3, 35:5  
 to 35:7, 37:7, 37:25 to 37:27, 49:4,  
 49:9  
 E-commerce, 15:4  
 Enforcement, 27:3, 29:23, 34:1, 35:3,  
 49:9  
 Fraud, 15:21, 49:9  
 Infringement, 3:8, 15:4, 34:1, 35:4,  
 45:6, 49:3, 49:4, 49:9  
 License, 10:27, 34:1, 35:6, 37:23, 45:6,  
 49:4  
 Licensing, 28:33, 36:4, 49:9  
 Misuse, 27:3, 49:4  
 Patents, 10:24, 10:27, 12:8, 15:4, 34:1,  
 35:4, 35:6, 37:21 to 37:24, 45:6,  
 45:17  
 Preemption, 35:6  
 Trade secrets, 10:24, 10:27, 15:25, 27:3,  
 35:2 to 35:7, 36:4, 36:25, 37:4,  
 37:21, 37:24, 37:27, 45:6, 45:8,  
 45:17, 49:9

**INTEREST**

Commercial loans, 13:13 to 13:21,  
 13:23  
 Conflicts of interest, 1:2, 1:4, 1:12, 1:20  
 to 1:29, 1:33, 12:19, 15:18, 15:24,  
 15:32, 17:7, 19:11, 21:13  
 General partnership, 2:26, 5:17, 5:19 to  
 5:22, 5:38, 8:54, 8:64, 16:23 to  
 16:25, 21:10, 23:1, 23:21, 24:5,  
 25:3, 26:45, 44:1, 44:28, 44:30,  
 44:31, 48:24 to 48:26  
 Liability, 1:2, 1:4, 1:24, 1:28, 1:29,  
 1:33, 2:8, 2:15, 3:13, 4:14, 5:4,  
 5:10, 5:17, 5:21, 6:19, 6:27, 6:38,  
 6:41, 7:2, 7:3, 7:6, 7:11, 7:12,  
 7:18, 7:26, 7:27, 7:29 to 7:35,  
 7:37, 7:38, 7:40, 7:45, 7:47, 7:50,  
 8:1, 8:17, 8:23, 8:32, 8:38, 8:64,  
 9:4, 9:7, 9:32, 9:35, 10:7, 11:1,

**INTEREST—Cont'd**

11:46, 12:11, 13:6, 13:21, 13:23,  
 13:35, 13:43, 13:51, 13:53, 14:9,  
 15:10, 15:18, 15:32, 16:2, 16:25,  
 18:1, 18:27, 18:34, 19:20, 19:41,  
 21:17, 21:19, 21:50, 21:59, 22:24,  
 22:25, 23:1, 23:26, 24:1, 24:5,  
 25:1, 25:3, 25:6, 25:11, 25:15,  
 26:1, 26:30, 26:39, 26:40, 26:43 to  
 26:45, 26:47, 27:3, 27:5, 27:6,  
 27:15, 27:29, 28:33, 32:37, 35:2,  
 35:44, 37:45, 37:46, 38:1, 38:74,  
 39:1, 43:1, 43:42, 44:1, 44:37,  
 44:38, 44:40, 45:13, 45:19, 45:26,  
 45:33, 45:52, 46:21, 47:22, 48:25,  
 48:26, 48:32, 49:5  
 Limited liability companies, 5:10, 6:19,  
 6:38, 7:2, 7:3, 7:6, 7:11, 7:12,  
 7:18, 7:26, 7:27, 7:29 to 7:35,  
 7:37, 7:38, 7:40, 7:45, 7:47, 7:50,  
 8:1, 8:64, 9:32, 13:43, 16:25, 23:1,  
 24:1, 25:1, 25:6, 26:1, 38:1, 43:1,  
 44:1, 44:37, 44:38, 44:40, 48:25,  
 48:26  
 Ownership interests, 2:26, 2:27, 6:38,  
 6:41, 7:47, 7:50, 9:32, 9:35, 10:40,  
 15:15, 15:29, 21:3, 21:14, 21:22,  
 21:26, 21:28, 21:35, 44:1, 45:26,  
 46:1, 46:21, 46:25, 46:27, 48:23  
 Rates, 8:45, 10:17, 10:28, 10:35, 10:36,  
 10:40, 11:1, 12:11, 13:5, 13:8,  
 13:13 to 13:16, 13:20, 13:54,  
 14:36, 15:2, 15:7, 15:14, 15:23,  
 15:39, 15:46, 15:53 to 15:55,  
 15:58, 21:18, 23:1, 25:5, 25:24,  
 25:30, 26:11, 26:20, 27:6, 27:29,  
 38:42, 38:74, 43:31, 43:32, 45:10,  
 45:31, 46:1, 46:27, 47:72, 48:15,  
 48:23, 48:53, 48:55, 49:5  
 Tax basis, 2:19, 5:38, 7:6, 7:40, 8:1,  
 8:9, 8:10, 8:12, 8:14 to 8:18, 8:33  
 to 8:37, 8:40 to 8:42, 8:44, 8:46 to  
 8:48, 8:53, 8:55 to 8:58, 8:64, 8:67  
 to 8:69, 10:21, 10:35, 10:36,  
 10:45, 11:28, 11:42, 21:17 to  
 21:19, 23:25, 25:6, 25:29, 25:30,  
 26:17, 26:19, 26:44, 43:12, 43:31,  
 43:44, 43:46, 44:1, 45:26, 45:30,  
 46:1, 46:3, 46:21, 48:62  
 Taxation, 4:1, 4:7, 4:8, 4:11, 4:13, 4:14,  
 6:38, 7:2, 7:6, 7:40, 7:45, 7:47,  
 8:1, 8:6, 8:13 to 8:15, 8:46 to  
 8:48, 9:4, 9:32, 11:32, 15:46,  
 15:53 to 15:55, 15:58, 15:59,  
 21:62, 23:1, 24:1, 24:22, 24:25,  
 26:35, 26:40, 38:1, 38:11, 38:33,

## INDEX

### INTEREST—Cont'd

38:74, 43:1, 43:43, 46:1, 46:29,  
48:23

### INTEREST IN PROPERTY

Joint ventures, 5:10

### INTERFERENCE

Business, 1:23, 35:27, 49:2, 49:5

### INTERLOCKING DIRECTORATES

Competition, 22:18

Competitors, 22:18

Corporations, 22:18

Directors, 22:18

Officers, 22:18

### INTERLOCKING DIRECTORATES

Corporations, 22:18

### INTERNAL REVENUE CODE

Executive and owner compensation,  
38:44, 38:47

Taxation, 2:9, 2:17, 4:13 to 4:15, 7:43,  
7:45, 8:1, 8:6, 9A:3, 10:3, 11:2,  
11:31, 11:40, 11A:3, 11A:16, 15:56

### INTERNET

Caching, 49:4

Communications Decency Act, 49:2

Conduit, 49:4

Contributory infringement, 49:4

Copyright, 33:13, 33:21, 33:40, 33:42,  
49:4, 49:9

Copyright infringement, 33:21, 33:40,  
33:42, 49:4, 49:9

Cybersquatting, 49:3

Digital Millennium Copyright Act,  
33:21, 33:42, 49:4

Directories, 3:9

Domain names, 3:9, 49:3

Electronic Communications Privacy Act,  
49:5, 49:9

Electronic communications, 18:27, 49:5,  
49:9

Electronic signatures, 49:6

Global and National Commerce Act,  
49:6

Hyperlinks, 49:1, 49:4

Immunity, 49:2

In rem actions, 49:3

Indecency, 49:5

Information content provider, 49:2

Infringement, 3:8, 33:13, 33:21, 33:40,  
33:42, 34:62, 49:3, 49:4, 49:7,  
49:9

### INTERNET—Cont'd

Intellectual property, 3:8, 49:3, 49:4,  
49:9

Interactive websites, 49:7

Internet service provider, 49:3, 49:4

Likelihood of confusion, 49:3

Linking, 49:4

Misrepresentation, 30:17, 33:42

Online contracts, 49:6

Online Privacy Protection Act, 49:5

Personal jurisdiction, 24:20, 49:5, 49:7

Pleadings, 47:11

Privacy, 49:5, 49:8, 49:9

Privacy policy, 49:5

Registration, 3:7 to 3:9, 17:1, 18:9,  
18:27, 30:12, 32:20, 45:5, 49:3,  
49:8

Remedies, 30:17, 33:21, 49:3, 49:5

Safe harbor, 17:1, 49:4, 49:5

Social media, 1:11, 11A:14, 49:1, 49:2,  
49:4, 49:5, 49:9

Standing, 49:5, 49:8

Subscribers, 47:11, 49:4 to 49:7

Top-level domains, 49:3

Trade secrets, 35:49, 49:9

Trademark, 3:8, 3:9, 30:12, 32:20, 49:3,  
49:7

Uniform Electronic Transactions Act,  
49:6

### INTERVENTION

Corporation, 9:26, 20:22

### INVENTION

Employee hired to invent, 37:22

Patents, 34:1, 34:5, 34:8 to 34:10,  
34:12, 34:14, 34:15, 34:17, 34:20,  
34:22 to 34:24, 34:26, 34:28,  
34:30, 34:36, 34:40, 34:49, 34:50,  
34:52, 34:54 to 34:57, 34:59,  
34:60, 34:64, 34:76, 35:4, 37:21 to  
37:24

### INVESTIGATION

Access, 15:20, 35:36, 41:26, 45:8

Contact person, 42:7

Documentation, 13:15, 15:20, 15:25

Files, 29:4

Internal investigation, 42:7

Interviews, 42:25

Notices, 42:7

OSHA, 42:7, 42:25

Reports, 42:7, 42:25

**INVESTMENT CONTRACTS**

Securities, 6:36, 16:13 to 16:18, 16:23, 16:26

**INVESTMENTS**

Corporations, 2:6, 2:38, 2:39, 8:12, 10:8, 10:14, 10:15, 10:17, 10:32, 10:42, 10:52, 10:53, 10:55, 14:21, 15:55, 23:11, 25:5, 25:16, 25:37, 25:38, 26:20

Limited liability companies, 7:29  
Real estate investment trusts, 10:8, 10:32, 10:55

**IRREVOCABLE PROXY**

Advantages of, 20:6, 20:12  
Definition, 20:10  
Disadvantages of, 20:12  
Validity, 20:3

**JOINT STOCK COMPANIES**

Corporations, 8:3, 10:2  
Purposes, 8:3, 10:2

**JOINT VENTURES**

Clayton Act, 28:16  
Community of interest, 5:4  
Contributions, 2:4  
Estoppel, 5:1  
Evidence, 5:10, 50:8  
Fiduciary relationship, 5:1  
General partnership, 2:4, 5:1, 5:2  
Liability, 2:4, 5:1, 5:2, 5:4, 5:10  
Losses, 2:4  
Mergers, 5:1  
Parties, 5:1, 5:2, 5:4, 5:10, 28:16  
Profits, 2:4, 5:4, 5:10  
Research, 28:16, 50:8  
Rights, 5:1, 5:2, 5:4, 5:10  
Sherman Act, 28:16  
Statutes, 5:10  
Termination, 2:4, 5:1

**JUNIOR PARTICIPATIONS**

Secured loans, 13:36

**JURISDICTION**

Personal jurisdiction, 24:2, 24:3, 24:13, 24:20, 33:45, 34:68, 49:5, 49:7

**KNOWLEDGE**

Copyright, 33:13, 33:43, 35:33, 37:28, 49:4  
General partnership, 16:23  
Patent infringement, 34:55  
Trademarks, 13:20, 32:42

**LANGUAGE**

Terminology, 49:5

**LEASE**

Cover, 12:32, 14:13  
Damages, 16:10, 30:12, 47:47  
Default, 13:25, 13:46, 14:13, 30:12, 45:40, 47:47  
Enforceability, 13:23  
Fixtures, 13:23  
Insolvency, 13:23  
Lessee, 47:47  
Lessor, 10:42, 45:18, 45:40, 45:59, 47:47  
Liquidated damages, 30:12  
Performance, 13:23, 13:25, 30:12, 33:33, 47:47  
Security interest, 13:23  
Third parties, 16:18

**LEASE**

Personal property, 13:46, 45:40  
Taxation, 8:13, 10:42

**LEGAL OPINIONS**

Loan agreements, 13:50 to 13:52

**LETTERS OF CREDIT**

Loans, 13:1, 13:48, 14:12

**LETTERS OF INTEREST**

Commercial loans, 13:18

**LIABILITY**

Agents, 2:7, 2:9, 2:23, 2:34, 2:35, 5:1, 5:26, 7:21, 7:22, 7:24, 16:2, 19:34, 22:1, 22:27, 22:28, 24:3, 25:16, 25:17, 27:6, 28:33, 37:45, 41:15  
Benefit corporations, 9A:3, 9A:10, 11A:3, 11A:5  
Breach of fiduciary duty, 1:33  
Buyer, 14:9, 16:2, 45:68, 48:26  
Computer system, 49:4, 49:9  
Contracts, 2:7, 2:36, 3:2, 9:5, 22:1, 22:22, 24:5, 24:6, 25:16, 27:3, 37:2, 40:1, 41:53, 49:5  
Contractual, 2:12, 2:15, 2:22, 3:13, 5:1, 5:25, 5:26, 5:28, 5:31, 5:32, 7:25, 9:8, 13:51, 15:28, 15:32, 18:44, 22:22, 25:17, 27:3, 27:6, 27:23, 35:1, 37:34, 45:20, 48:32, 49:2, 49:5  
Criminal, 1:31, 2:15, 7:54, 11A:27, 16:2, 18:44, 22:1, 22:24, 22:26 to 22:28, 24:5, 25:13, 25:17, 27:3, 27:22 to 27:24, 33:21, 35:9, 35:12,

INDEX

**LIABILITY—Cont'd**

41:53, 49:2, 49:4, 49:5, 49:9  
 Damages, 1:33, 3:13, 5:21, 5:25 to 6:27, 9A:10, 13:21, 16:2, 22:23, 22:27, 22:28, 27:3, 27:16, 27:18, 27:21 to 27:26, 28:15, 32:37, 33:42, 33:43, 35:9, 35:12, 35:21, 35:39, 37:45, 40:25, 41:6, 41:62, 44:38, 44:40, 49:2, 49:3, 49:5, 49:9  
 Defense, 13:53, 18:34, 22:14, 22:15, 22:26 to 22:28, 27:2, 27:3, 27:16, 27:21 to 27:24, 33:17, 33:43, 41:6, 41:15, 41:17, 42:6, 49:4, 49:5, 49:9  
 Directors, 1:24, 1:29, 2:9, 2:23, 6:41, 7:13, 7:15, 7:18, 7:19, 7:50, 9:1, 9:5, 9:8, 9:10, 9:21, 9:24, 9:27, 9:35, 9A:3, 9A:10, 10:6, 11A:1, 11A:3, 11A:5, 11A:10, 11A:27, 15:18, 15:27, 15:32, 16:2, 17:28, 18:41, 18:44, 19:10, 20:25, 20:27, 20:29, 22:1, 22:13 to 22:15, 22:21 to 22:28, 23:1, 23:8, 24:3, 24:6, 25:3, 25:6, 25:14 to 25:17, 27:1 to 27:3, 27:6, 27:15, 27:17, 27:21 to 27:23, 28:33, 38:1, 44:1, 45:38, 45:51, 48:32, 49:3  
 Discriminatory price, 28:25, 28:28  
 Dividends, 2:9, 2:38, 7:45, 9:1, 10:6, 10:8, 10:53, 11:1, 11:25, 22:1, 22:15, 23:1, 23:8, 23:19, 23:22, 23:26 to 23:29, 25:17, 27:6, 44:25, 48:28  
 Enforceability, 13:21, 13:23, 13:50, 13:51  
 Evidence, 5:10, 5:28, 13:6, 13:43, 22:14, 37:2, 41:6, 45:13, 49:4  
 Exemption, 6:37, 7:33, 7:46, 9:31, 12:25, 17:19, 18:1, 24:16, 25:36, 33:17, 45:41, 49:4, 49:5, 49:9  
 Fraud, 1:33, 6:38, 7:47, 9:21, 9:32, 13:21, 17:28, 18:1, 22:26, 25:15, 27:21, 27:22, 27:24, 32:37, 35:12, 47:22, 49:2, 49:5, 49:9  
 General partnership, 2:4 to 2:7, 2:13, 2:14, 2:22, 2:34, 2:37, 5:1, 5:2, 5:17, 5:21, 5:39 to 5:41, 6:1, 6:2, 6:6, 7:1, 7:21, 8:64, 16:25, 23:1, 23:22, 24:2, 24:5, 25:3, 25:14, 26:45, 44:1, 44:32, 45:38, 48:25, 48:26  
 Improper distributions, 22:15  
 Joint stock companies, 8:3  
 Knowledge, 1:10, 1:29, 5:28, 5:43, 6:19, 7:54, 12:15, 13:50, 17:28,

**LIABILITY—Cont'd**

19:10, 32:42, 33:43, 34:55, 35:20, 35:27, 35:28, 35:47, 37:34, 41:6, 41:15, 49:2, 49:4  
 Limited liability company, 1:24, 2:6, 2:11, 2:22, 2:23, 2:37, 3:13, 4:12, 5:39, 6:38, 7:2 to 7:6, 7:8, 7:9, 7:13, 7:15, 7:16, 7:19 to 7:24, 7:27 to 7:29, 7:34, 7:35, 7:38, 7:43, 7:44, 7:47, 8:21, 9:1, 9:4, 9:11, 9:32, 11:5, 11:44, 11A:10, 12:2, 12:4, 12:11, 13:6, 13:23, 13:35, 13:43, 15:9, 15:27, 15:32, 15:47, 16:25, 19:20, 19:34, 19:41, 20:25, 20:29, 21:2, 23:1, 23:26 to 23:29, 24:2 to 24:7, 25:3, 25:11, 26:10, 26:16, 26:30, 26:38 to 26:47, 27:17, 27:29, 37:2, 38:74, 38:75, 43:1, 43:42, 44:25, 44:37 to 44:41, 45:26, 45:33, 45:35, 45:38, 46:21, 48:25, 48:32  
 Limited liability partnerships, 2:2, 2:7, 5:1, 5:6, 5:9, 5:39 to 5:43, 6:2, 6:19, 6:37, 6:38, 7:6, 7:41, 7:43, 7:46, 7:47, 8:7, 9:31, 9:32, 23:1, 23:22  
 Officers, 1:24, 1:29, 2:9, 2:23, 6:41, 7:13, 7:19, 7:50, 9:1, 9:5, 9:8, 9:24, 9:27, 9:35, 9A:3, 9A:10, 11A:1, 11A:3, 11A:10, 11A:27, 16:2, 17:28, 18:41, 18:44, 19:10, 22:1, 22:13 to 22:15, 22:21 to 22:28, 23:8, 25:14 to 25:16, 27:1 to 27:3, 27:6, 27:15, 27:17, 27:21 to 27:23, 28:33, 38:1, 45:51  
 Owners, 2:4 to 2:6, 2:9, 2:11 to 2:16, 2:22, 2:30, 2:35, 2:38, 5:1, 5:2, 5:10, 5:12, 5:37, 6:2, 6:6, 6:19, 6:22, 6:31, 6:37, 6:38, 6:41, 7:1, 7:2, 7:6, 7:7, 7:17, 7:39, 7:46, 7:47, 7:49, 7:50, 7:52, 8:3, 8:7, 8:32, 9:1, 9:4, 9:5, 9:9, 9:31, 9:32, 9:35, 10:1, 10:6, 10:56, 11:1, 15:47, 18:41, 19:41, 21:1, 21:2, 21:17, 21:19, 21:50, 21:59, 22:25, 24:1, 24:5, 24:16, 25:1, 25:3, 25:4, 25:13 to 25:17, 26:1, 26:39 to 26:44, 26:46, 26:47, 27:1, 27:2, 27:16, 30:4, 32:44, 33:42, 37:2, 38:1, 43:1, 43:42, 44:1, 45:13, 45:20, 45:26, 45:33, 45:35, 45:37, 45:38, 45:50, 45:52, 46:20, 46:21, 48:26, 49:2, 49:3  
 Partners, 2:4, 2:5, 2:7, 2:8, 2:13, 2:14, 2:22, 2:23, 2:34 to 2:36, 5:1, 5:2, 5:4, 5:7, 5:11 to 5:13, 5:17, 5:21,

**LIABILITY—Cont'd**

5:25 to 5:32, 5:37, 5:39 to 5:43,  
6:1 to 6:5, 6:10, 6:14, 6:16 to  
6:19, 6:22, 6:27, 6:41, 7:2, 7:6,  
7:38, 7:43, 7:50, 8:1, 8:7, 8:17,  
8:32, 8:64, 9:35, 12:4, 12:15, 23:1,  
23:22, 24:2, 24:4, 24:5, 25:13,  
26:39 to 26:41, 26:43 to 26:45,  
26:47, 27:17, 44:1, 44:32, 44:33,  
44:38, 45:38, 48:25, 48:26, 49:3  
Planning for, 8:7, 48:25, 48:26, 48:28,  
48:32  
Purchase price, 10:8, 14:9, 18:34,  
19:41, 21:50, 45:26, 45:35, 45:50  
to 45:52, 45:68, 46:21  
Sales agents, 37:45  
Securities law, 2:35, 2:37 to 2:39, 6:1,  
12:25, 16:25, 18:44, 22:24, 27:3  
Statutory, 2:5, 2:6, 2:13, 2:23, 2:35,  
2:37 to 2:39, 5:6, 5:12, 5:17, 6:6,  
6:22, 7:3, 7:6, 7:13 to 7:17, 7:19,  
7:22, 7:28, 7:34, 7:37, 7:38, 8:64,  
9:1, 9:27, 16:2, 18:27, 18:34,  
18:44, 20:25, 20:29, 21:19, 22:15,  
22:25 to 22:27, 23:1, 23:8, 23:22,  
23:26, 23:28, 25:3, 25:15, 25:17,  
26:39, 27:3, 34:58, 35:1, 38:1,  
38:74, 39:1, 43:1  
Taxation, 2:9, 2:16, 4:2, 4:12, 4:14, 5:2,  
6:38, 7:1, 7:2, 7:6, 7:39 to 7:45,  
7:47, 8:1, 8:3, 8:7, 9:4, 9:32, 9A:3,  
10:1, 10:6, 10:56, 10:58, 11A:3,  
23:1, 24:1, 24:7, 24:16, 26:40,  
38:1, 38:74, 43:1  
Torts, 1:33, 2:7, 2:15, 2:36, 3:13, 5:4,  
5:25, 5:26, 5:29, 5:31, 5:43, 9:24,  
22:23, 27:21, 35:2, 35:28, 35:39,  
37:45, 49:2  
Trade secrets, 27:3, 35:1, 35:2, 35:9,  
35:12, 35:20, 35:21, 35:27, 35:28,  
35:37, 35:39, 35:44, 35:45, 35:47,  
37:34, 45:6, 49:9

**LIABILITY INSURANCE**

Commercial umbrella, 27:20  
Coverage, 3:13, 5:32, 22:28, 27:1, 27:7,  
27:15 to 27:26, 45:52  
Directors, 22:28, 27:1, 27:15, 27:17,  
27:21 to 27:23  
Employment practices, 27:1, 27:15,  
27:21, 27:22  
Environmental impairment, 27:23  
Officers, 22:28, 27:1, 27:15, 27:17,  
27:21 to 27:23  
Policies, 5:32, 22:28, 27:7, 27:15 to  
27:18, 27:20 to 27:25, 45:52

**LIABILITY INSURANCE—Cont'd**

Specialty, 27:19 to 27:24

**LICENSES**

Businesses and occupations, 3:12  
Expiration, 34:52  
Fees, 27:7, 46:7  
Limited liability companies, 10:1  
Patents, 12:8, 13:37, 13:45, 34:52,  
34:53, 45:57, 50:13  
Property, 8:10, 10:1, 12:8, 13:45, 26:9,  
27:7, 46:7  
Restrictions, 21:3, 21:4, 21:14, 34:52,  
35:48  
Surrender, 34:52

**LIFE INSURANCE**

Executive and owner compensation,  
38:1, 38:19, 38:44, 38:61, 38:66  
Financing, 12:7, 13:37, 14:7, 14:8,  
48:60

**LIMITATIONS**

Accountants, 4:12, 7:44, 8:21, 11:44,  
23:8, 47:15  
Limited liability companies, 4:12, 5:1,  
7:44, 7:56, 8:21, 11:44, 24:1,  
24:11, 48:26  
Patents, 34:5, 34:27, 34:49, 34:67  
Taxation, 4:1, 4:6, 4:9, 4:12, 7:44,  
10:58, 15:48, 15:57, 24:1, 24:16,  
24:17, 24:25, 46:29

**LIMITED LIABILITY COMPANIES**

Additional members, 7:26  
Admission of new member, 7:34  
Adoption, 7:5, 7:13, 11A:10  
Advantages and disadvantages, 20:1,  
21:1  
Agency, 6:37, 6:38, 7:22, 7:46, 7:47,  
9:31, 9:32  
Agent, 5:1, 7:8, 7:10, 7:20, 7:21, 7:50,  
7:52, 24:1, 44:1  
Agents, 5:1, 7:21, 7:22, 7:24  
Agreements, 7:13, 7:24, 7:27 to 7:29,  
7:34, 7:38, 13:43, 16:25, 20:1,  
21:1, 23:1, 25:6  
Allocation of profits, 7:28  
Allocations, 7:27 to 7:29  
Amendment, 6:19, 7:3, 7:9, 7:18, 7:23,  
7:34, 7:53, 20:29  
Answers, 10:6  
Application, 11A:10, 16:25, 24:11,  
25:1, 44:37  
Appointment, 7:35, 24:1



## INDEX

### LIMITED LIABILITY COMPANIES

#### —Cont'd

Articles of incorporation, 23:1  
Articles of organization, 7:5, 7:7 to 7:10, 7:20, 7:23, 7:52, 13:43  
Assets, 5:10, 6:2, 6:38, 7:6, 7:11, 7:12, 7:14, 7:26 to 7:29, 7:31, 7:34, 7:47, 8:1, 8:64, 9:32, 11A:10, 25:6, 26:1, 26:10, 44:1, 44:39, 44:40, 48:25  
Assignment, 7:35, 13:43, 44:38  
Authority to redeem interests, 43:1  
Buy-sell arrangements, 7:18, 7:32  
Bylaws, 7:13, 7:18, 20:29  
Cancellation, 44:39, 44:41  
Capital, 4:12, 7:5, 7:6, 7:11, 7:12, 7:14, 7:16, 7:21, 7:26 to 7:29, 7:31, 7:34, 7:40, 7:44, 7:45, 8:1, 8:21, 8:64, 10:6, 11:44, 23:1, 43:1, 44:39  
Care, 4:12, 7:3, 7:6, 7:25, 7:44, 8:21, 11:25, 11:44, 38:1  
Centralized, 6:2, 7:2  
Certificate of cancellation, 44:39, 44:41  
Certificates, 7:15, 11A:10  
Changes, 5:2, 6:2, 6:30, 6:31, 7:3, 7:27, 7:30 to 7:38, 7:53, 11:25, 26:1, 26:16  
Charging order, 7:3, 7:35, 44:38  
Claims, 6:19, 7:43, 23:1, 24:1, 44:1, 44:39, 44:40  
Classification, 6:31, 7:33, 7:39, 7:41 to 7:43, 8:3, 16:25, 43:1  
Compensation, 7:41, 8:1, 11:25, 11A:10, 38:1, 44:40  
Consent, 6:37, 7:9, 7:18, 7:23, 7:29, 7:31, 7:34, 7:46, 9:31, 44:37, 44:38  
Consolidation, 26:10, 26:16  
Contributions, 7:6, 7:11, 7:12, 7:14, 7:16, 7:21, 7:27 to 7:29, 8:1, 23:1, 44:39, 44:40  
Conversion, 5:1, 7:5, 7:6, 8:64, 10:6, 26:10, 26:16, 44:38  
Conversions, 6:31, 7:6, 8:64, 26:10  
Costs, 10:6, 38:1, 44:40  
Courts, 11:25, 16:25, 20:29, 24:1, 24:11, 48:25  
Creation, 5:1, 5:2, 5:10, 7:2, 7:3, 7:10, 7:12, 7:15, 7:48, 8:7, 25:1, 26:16, 48:25  
Creditors, 7:11, 7:27 to 7:29, 23:1, 44:1, 44:38 to 44:40, 48:25  
Damages, 44:38, 44:40

### LIMITED LIABILITY COMPANIES

#### —Cont'd

Debts and obligations, 7:8  
Default rules, 7:3, 7:14, 7:16, 7:21, 7:28, 8:3  
Dissociation of members, 7:35, 44:38  
Dissolution, 6:19, 7:10, 7:17, 7:23, 7:27 to 7:29, 7:35, 7:37, 11A:10, 23:1, 25:6, 44:1, 44:37 to 44:41  
Distributions, 4:12, 7:11, 7:14, 7:16, 7:26 to 7:29, 7:31, 7:40, 7:41, 7:44, 8:1, 8:21, 10:6, 11:25, 11:44, 11A:10, 21:1, 23:1, 44:1, 44:38 to 44:40  
Dividends, 7:45, 10:6, 11:25, 23:1  
Divisions, 24:11, 26:1  
Documents, 5:2, 7:6, 7:11, 7:13, 7:18, 7:51, 13:43, 16:25, 44:1, 44:41  
Duties, 5:1, 5:10, 7:13, 7:16, 7:24, 7:25, 7:35, 7:37, 44:38  
Economic interests, 5:1, 7:4, 7:16, 7:18, 7:26, 7:32  
Effect, 4:12, 5:1, 6:46, 7:28, 7:34, 7:38, 7:43, 7:44, 7:55, 8:1, 8:21, 8:64, 9:40, 11:44, 25:6, 44:1  
Employee compensation, 7:41  
Events, 7:14, 20:27  
Executive and owner compensation, 38:1  
Exemptions, 6:46, 7:55, 9:40  
Fees, 4:12, 7:10, 7:44, 8:21, 11:44, 44:1, 44:37, 44:40  
Fiduciary duties, 5:1, 7:16, 7:25, 7:37  
Filing, 4:12, 5:1, 5:2, 6:37, 7:5, 7:6, 7:8, 7:10, 7:42, 7:44, 7:46, 7:49, 7:52, 7:53, 8:21, 8:64, 9:31, 10:6, 11:44, 11A:10, 13:43, 24:1, 44:1, 44:39, 44:41  
Flexibility, 5:1, 7:1, 7:16, 7:19, 8:1, 20:27, 20:29  
Foreign entities, 6:37, 7:39, 7:46, 8:3, 9:31, 26:16  
Foreign LLCs, 6:46, 7:55, 9:40  
Foreign limited liability companies, 6:46, 7:55, 9:40  
Formation, 6:46, 7:26, 7:49, 7:55, 8:1, 9:40, 11A:10, 13:43  
Function, 7:5, 7:14, 7:17, 44:1  
Good faith, 7:25  
Guardian, 7:35, 7:50  
History, 6:2, 7:2, 7:17  
Holders, 10:1, 20:1, 23:1, 25:6  
Income taxes, 7:41, 26:1  
Indemnification, 5:1, 7:3

**LIMITED LIABILITY COMPANIES**

—Cont'd

Information, 6:37, 6:38, 6:46, 7:7 to 7:9, 7:15, 7:16, 7:24, 7:46 to 7:56, 8:1, 9:31, 9:32, 9:40  
 Inspection of books and records, 7:24  
 Insurance, 6:38, 7:45, 7:47, 8:3, 9:32, 38:1, 44:40  
 Interests, 5:1, 6:2, 6:38, 7:2, 7:4, 7:6, 7:11, 7:12, 7:14 to 7:16, 7:18, 7:21, 7:24, 7:26 to 7:38, 7:40, 7:43, 7:47, 7:50, 8:1, 8:3, 8:64, 9:32, 11:25, 13:43, 16:25, 21:1, 24:1, 25:6, 38:1, 43:1, 44:1, 44:39, 48:25, 48:26  
 Interim distributions, 7:27, 7:28, 23:1  
 Investments, 7:29  
 Judicial dissolution, 44:1  
 Liability, 2:2, 4:12, 5:1, 5:2, 5:10, 6:2, 6:19, 6:30, 6:31, 6:37, 6:38, 6:46, 7:1 to 7:56, 8:1, 8:3, 8:7, 8:21, 8:64, 9:31, 9:32, 9:40, 10:1, 10:6, 11:25, 11:44, 11A:1, 11A:10, 13:43, 16:25, 20:1, 20:27, 20:29, 21:1, 23:1, 24:1, 24:11, 25:1, 25:6, 26:1, 26:10, 26:16, 38:1, 43:1, 44:1, 44:37 to 44:41, 48:25, 48:26  
 Liquidation, 7:6, 7:23, 8:1, 8:64, 23:1, 25:6, 44:1, 44:37 to 44:41  
 Losses, 7:1, 7:4, 7:15, 7:28, 7:29, 7:40, 7:43, 8:3, 8:7, 8:64  
 Loyalty, 7:25  
 Maintaining good standing, 7:10  
 Management, 5:1 to 6:2, 6:19, 6:31, 7:1 to 7:3, 7:11 to 7:13, 7:16, 7:18 to 7:26, 7:31, 7:33, 7:38, 7:42, 7:43, 16:25, 25:1, 44:38, 48:25, 48:26  
 Management structure, 5:2, 7:1, 7:2, 7:42, 25:1, 48:25  
 Manager, 7:3, 7:4, 7:8, 7:17, 7:19, 7:20, 7:22, 7:24, 7:25, 7:33, 7:34, 7:43, 20:29  
 Member, 4:12, 6:38, 7:1 to 7:4, 7:6, 7:11, 7:12, 7:14, 7:16 to 7:27, 7:29 to 7:41, 7:43, 7:44, 7:47, 8:21, 9:32, 10:6, 11:44, 16:25, 20:1, 20:29, 25:6, 26:10, 43:1, 44:1, 44:37 to 44:40, 48:26  
 Member and manager liability, 7:4  
 Member management, 7:21  
 Members, 5:1, 7:1, 7:3 to 7:6, 7:8, 7:9, 7:11 to 7:43, 7:50, 7:56, 8:1, 11A:10, 13:43, 16:25, 20:27, 20:29, 23:1, 25:1, 25:6, 38:1, 43:1, 44:1, 44:37 to 44:40, 48:25, 48:26

**LIMITED LIABILITY COMPANIES**

—Cont'd

Membership interests, 7:6, 7:28, 13:43, 16:25, 38:1  
 Merger, 6:30, 8:64, 25:6, 26:10, 26:16, 44:38  
 Mergers, 5:1, 6:30, 20:27, 20:29, 25:6, 26:1, 26:10  
 Name, 6:19, 7:3, 7:8, 7:49, 7:51  
 Names, 6:19, 7:51  
 Nature, 5:1, 7:11, 7:15, 7:43, 26:1, 43:1  
 New entity, 8:1  
 Notice, 4:12, 6:37, 7:20, 7:24, 7:44 to 7:46, 7:48, 7:56, 8:21, 9:31, 11:44, 13:43, 20:29, 44:40  
 Officers, 7:13, 7:19, 7:50, 11A:1, 11A:10, 38:1  
 Operating agreement, 7:3, 7:5, 7:6, 7:8, 7:9, 7:11, 7:13 to 7:21, 7:23 to 7:25, 7:29, 7:31, 7:32, 7:34, 7:35, 7:37, 7:38, 13:43, 16:25, 20:29, 21:1, 44:37 to 44:39  
 Operating agreements, 7:24, 7:27 to 7:29, 7:34, 7:38, 16:25, 20:1, 23:1, 25:6  
 Orders, 7:3  
 Organization, 2:2, 5:1, 6:30, 6:38, 7:3 to 7:5, 7:7 to 7:10, 7:15, 7:20, 7:23, 7:45, 7:47, 7:52, 9:32, 11A:10, 13:43, 24:1, 26:1, 26:16, 44:1  
 Organization of, 7:8, 7:20, 13:43, 26:16  
 Parties, 5:1, 5:2, 5:10, 7:3, 7:7, 7:11, 7:16 to 7:18, 7:20, 7:32, 20:29, 21:1, 25:6, 26:1, 43:1  
 Partnerships, 2:2, 4:12, 5:1, 5:2, 5:10, 6:2, 6:19, 6:30, 6:31, 6:37, 6:38, 6:46, 7:1 to 7:3, 7:6, 7:41, 7:43, 7:44, 7:46, 7:47, 7:55, 8:1, 8:3, 8:7, 8:21, 8:64, 9:31, 9:32, 9:40, 10:1, 11:25, 11:44, 21:1, 23:1, 24:1, 24:11, 25:1, 43:1, 44:1, 44:39, 48:25, 48:26  
 Pass-through tax treatment, 5:2, 7:40, 10:1  
 Passive income, 7:45, 10:1  
 Payment, 5:10, 7:4, 7:27, 7:28, 7:30, 7:38, 7:43, 11A:10, 23:1, 24:1, 25:6, 38:1, 48:26  
 Personal liability, 7:14, 7:43, 44:1, 48:25  
 Piercing the corporate veil, 7:4, 7:11, 7:17  
 Principal office, 7:7

## INDEX

### LIMITED LIABILITY COMPANIES

#### —Cont'd

Professional services, 4:12, 7:43, 7:44, 8:21, 11:44

Profits, 5:10, 7:11, 7:12, 7:15, 7:16, 7:18, 7:21, 7:26 to 7:29, 7:31, 7:34, 7:40, 8:3, 8:64, 11A:1, 16:25, 23:1, 38:1, 43:1, 44:39, 48:26

Property, 4:12, 5:1, 5:10, 7:6, 7:11, 7:12, 7:27, 7:29, 7:34, 7:35, 7:40, 7:44, 7:45, 8:1, 8:3, 8:21, 8:64, 10:1, 11:44, 23:1, 26:16, 44:1, 44:38, 48:25

Record of organization and capitalization, 7:15

Records, 7:15, 7:18, 7:24, 7:31, 7:38, 16:25, 44:38

Redeemed member, 7:34

Redemption, 7:34, 8:1, 21:1, 23:1, 43:1

Registration, 6:37, 7:33, 7:46, 7:48, 9:31

Reorganization, 7:40, 26:1, 26:10, 26:16

Restatement, 7:9

Rights, 5:1, 5:2, 5:10, 6:2, 6:19, 6:38, 7:3, 7:9, 7:11, 7:13, 7:15 to 7:18, 7:21, 7:22, 7:24 to 7:26, 7:29 to 7:31, 7:35, 7:38, 7:47, 9:32, 16:25, 20:1, 23:1, 24:1, 25:6, 38:1, 44:1, 48:25, 48:26

Roadmap for operations, 7:17

Sales, 6:38, 7:31 to 7:33, 7:47, 9:32, 24:1

Secretary of State, 6:37, 7:7, 7:46, 9:31

Securities law, 16:25

Selection of management type, 7:20

Self-employment taxes, 7:41

Service of process, 7:8, 7:52

Services, 4:12, 6:38, 7:12, 7:21, 7:26 to 7:29, 7:34, 7:43, 7:44, 7:47, 8:1, 8:3, 8:21, 9:32, 11:44, 11A:10, 38:1, 44:40

State filings, 7:2, 44:41

Statutes, 5:10, 7:1 to 7:3, 7:13, 7:16, 7:19, 13:43, 16:25, 20:1, 23:1, 24:1, 24:11, 25:6, 26:10, 26:16, 44:1, 44:39, 48:26

Statutory default rules, 7:3, 7:14, 7:16

Statutory framework, 7:3

Structure, 5:2, 7:1, 7:2, 7:42, 8:3, 8:64, 21:1, 25:1, 26:1, 48:25

Tax, 4:12, 5:1, 5:2, 6:31, 6:38, 7:1 to 7:4, 7:6, 7:11, 7:24, 7:27 to 7:29,

### LIMITED LIABILITY COMPANIES

#### —Cont'd

7:31, 7:38 to 7:45, 7:47, 7:49, 7:51, 8:1, 8:3, 8:7, 8:21, 8:64, 9:32, 10:1, 10:6, 11:25, 11:44, 11A:1, 11A:10, 23:1, 24:1, 25:1, 25:6, 26:1, 26:10, 26:16, 38:1, 43:1, 44:1, 48:25, 48:26

Tax classification of, 7:39, 7:41, 7:43

Tax consequences, 7:28, 7:40, 8:1, 10:1, 25:1, 26:1, 38:1, 44:1

Taxation, 4:12, 5:2, 6:38, 7:1, 7:2, 7:6, 7:39 to 7:45, 7:47, 8:1, 8:3, 8:7, 9:32, 10:1, 10:6, 23:1, 24:1, 38:1, 43:1

Termination, 5:1, 7:35, 8:7, 8:64, 43:1, 44:1, 44:37, 44:41, 48:25

Third-party, 4:12, 7:44, 8:21, 11:44

Time, 4:12, 5:1, 6:38, 7:2, 7:12, 7:24, 7:26 to 7:28, 7:34, 7:36, 7:38, 7:40, 7:42 to 7:44, 7:47, 7:53, 7:54, 7:56, 8:21, 9:32, 10:1, 10:6, 11:44, 11A:10, 21:1, 26:16, 38:1, 44:39, 44:41, 48:25, 48:26

Transactions, 8:1, 16:25, 25:1, 25:6, 26:1, 26:10, 26:16, 43:1

Transfer, 5:1, 7:6, 7:11, 7:18, 7:31, 7:32, 7:35, 7:40, 8:1, 10:1, 16:25, 21:1, 26:16, 48:25

Unanimous member consent, 7:23

Voting, 6:19, 7:13, 7:21, 7:26, 20:1, 20:27, 20:29, 48:25

Winding up, 23:1, 44:1, 44:39 to 44:41

### LIMITED LIABILITY

#### PARTNERSHIPS

Agent for service of process, 5:40

Amendment, 6:19

Approval, 5:40, 6:19, 6:37, 7:46, 9:31, 23:1

Choice of entity, 2:7

Conversion, 5:1, 5:9, 7:6

Distributions, 7:41, 23:1, 23:22

Evolution, 5:43

Filing, 5:1, 5:39, 5:40, 6:37, 7:6, 7:46, 9:31

Foreign, 6:37, 6:38, 7:46, 7:47, 9:31, 9:32

Formation, 2:7

Liability, 2:2, 2:7, 5:1, 5:6, 5:9, 5:39 to 5:43, 6:2, 6:19, 6:37, 6:38, 7:6, 7:41, 7:43, 7:46, 7:47, 8:7, 9:31, 9:32, 23:1, 23:22

Limited liability, 2:2, 2:7, 5:1, 5:6, 5:9, 5:39 to 5:43, 6:2, 6:19, 6:37, 6:38,

**LIMITED LIABILITY**

**PARTNERSHIPS—Cont'd**

7:6, 7:41, 7:43, 7:46, 7:47, 8:7,  
9:31, 9:32, 23:1, 23:22  
Management, 5:1, 5:39, 5:41, 6:2, 6:19,  
7:43  
Name, 5:39, 5:40, 6:19  
Reports, 5:40, 6:37, 6:38, 7:46, 7:47,  
9:31, 9:32  
Secretary of State, 2:7, 6:37, 7:46, 9:31  
Service of process, 5:40  
Statement of qualification, 5:40  
Statutes, 2:7, 5:6, 5:39, 5:43, 23:1  
Tax, 5:1, 5:39, 5:42, 6:38, 7:6, 7:41,  
7:43, 7:47, 8:7, 9:32, 23:1  
Tax treatment, 5:1, 5:39, 5:42, 8:7  
Termination, 5:1, 8:7  
Uniform Partnership Act, 2:7, 5:1, 5:6,  
5:9, 5:39, 5:43, 6:2, 23:22

**LIMITED PARTNERSHIPS**

Advantages and disadvantages, 2:1,  
2:34 to 2:36  
Agreement, 2:5, 2:6, 2:26, 2:34 to 2:36,  
6:9, 6:12, 6:15, 6:17, 6:18, 6:21,  
6:22, 6:24, 6:25, 6:27 to 6:29,  
6:35, 7:3, 8:64, 9:2, 19:1, 21:10,  
21:14, 21:52, 23:1, 23:21, 23:22,  
23:24  
Allocation of income and loss, 6:21  
Allocation of profits, 6:21  
Amendment, 6:7, 6:19, 6:44, 7:3, 19:1,  
21:14  
Assets, 2:5, 2:14, 2:15, 2:26, 2:35, 5:38,  
6:2, 6:12, 6:20, 6:22, 6:23, 6:28,  
6:35, 6:38, 7:47, 8:64, 9:32, 23:22,  
26:39, 44:1, 44:33, 48:25, 48:32  
Authority, 2:6, 2:26, 2:35, 6:1, 6:10,  
6:13, 6:17, 6:38, 6:42, 7:47, 9:2,  
9:32, 23:21, 24:1, 44:33  
Books and records, 2:26, 6:24, 6:25  
Business, 2:1, 2:2, 2:5, 2:6, 2:8, 2:14,  
2:15, 2:26, 2:30, 2:34 to 2:36, 3:7,  
3:11, 5:38, 5:39, 6:1 to 6:46, 7:1 to  
7:3, 7:46, 7:47, 7:55, 8:3, 8:7,  
8:64, 9:2, 9:31, 9:32, 9:40, 16:24,  
19:1, 21:10, 21:14, 21:52, 23:1,  
23:21, 24:1, 24:11, 25:1, 25:13,  
32:10, 44:1, 44:27, 44:33, 48:25,  
48:26, 48:32  
Capital contributions, 2:5, 2:6, 2:8,  
2:26, 6:18, 6:20, 23:1, 23:24,  
44:33  
Cash, 2:35, 6:20, 6:23, 6:28, 21:10,  
23:1, 23:21, 44:1, 48:26

**LIMITED PARTNERSHIPS—Cont'd**

Certificate, 2:5, 2:8, 2:36, 6:4 to 6:7,  
6:12, 6:14, 6:17, 6:19, 6:24, 6:43,  
7:3, 8:64, 21:10, 21:52, 23:21,  
24:1  
Conflict of interest, 6:19  
Consent, 2:35, 6:10, 6:17, 6:20, 6:22,  
6:24, 6:25, 6:27, 6:29, 6:37, 7:46,  
9:31, 21:14, 23:22, 44:27  
Contributions, 2:5, 2:6, 2:8, 2:26, 6:18,  
6:20 to 6:22, 23:1, 23:22, 23:24,  
44:33  
Conversion, 2:34, 5:38, 8:64  
Costs, 2:30  
Courts, 24:1, 24:11, 48:25  
Creation, 2:5, 2:35, 5:39, 6:4 to 6:9,  
6:39, 7:2, 7:3, 8:7, 25:1, 48:25  
Debts and obligations, 2:8, 6:3, 44:33  
Defective formation, 6:6  
Definition, 2:36, 6:34, 6:37, 7:46, 9:31,  
24:11  
Derivative actions, 6:33, 19:1  
Dissociation, 6:26 to 6:29, 21:10, 44:1  
Dissolution, 2:26, 6:9, 6:17, 6:19, 6:22,  
6:27, 6:28, 6:32, 6:33, 19:1, 23:1,  
44:1, 44:27, 44:33, 48:32  
Distributions, 2:14, 2:26, 6:17, 6:18,  
6:21 to 6:23, 6:25, 6:28, 6:33,  
23:1, 23:21, 23:22, 23:24, 44:1,  
44:33, 48:32  
Documents, 2:30, 2:36, 6:3, 6:24, 6:42,  
19:1, 21:14, 44:1  
Duties, 2:26, 6:9, 6:10, 6:15, 6:17, 6:25,  
6:33  
Events, 6:27, 6:28, 21:10  
Existence, 2:5 to 6:6, 6:27, 6:38, 7:1,  
7:3, 7:47, 9:32, 21:52, 26:39, 44:1,  
44:27, 44:33  
Fair market value, 6:27  
Family, 2:1, 2:6, 2:8, 2:15, 2:26, 6:2,  
6:28, 6:35, 48:25, 48:26  
Family limited partnership, 48:25  
Fees, 2:14, 2:30, 6:33, 44:1  
Fiduciary duties, 6:9, 6:15, 6:17, 6:33  
Filing, 2:5, 2:6, 2:8, 2:14, 2:30, 2:35,  
2:36, 3:7, 5:39, 6:3, 6:6, 6:7, 6:37,  
6:40, 6:43, 6:44, 7:46, 8:64, 9:31,  
21:14, 24:1, 26:39, 44:1  
Foreign, 6:8, 6:37 to 6:40, 6:42 to 6:44,  
6:46, 7:2, 7:46, 7:47, 7:55, 8:3,  
9:31, 9:32, 9:40, 24:11  
Foreign entities, 6:37, 7:46, 8:3, 9:31  
Foreign limited partnerships, 6:8

## INDEX

### LIMITED PARTNERSHIPS—Cont'd

General partners, 2:5, 2:8, 2:14, 2:26, 2:35, 2:36, 6:1, 6:3, 6:4, 6:7, 6:9 to 6:12, 6:14, 6:15, 6:17, 6:19, 6:22, 6:24 to 6:26, 6:33, 6:36, 6:41, 21:10, 23:1, 23:21, 23:22, 23:24, 44:1, 44:33

Goods, 3:11, 32:10

Greater organizational and maintenance costs, 2:30

History, 6:2, 7:2

In-kind distributions, 6:22, 23:21

Indemnification, 2:15, 7:3

Information, 2:5, 2:6, 2:14, 6:4, 6:8, 6:14, 6:24, 6:37 to 7:47, 7:55, 9:31, 9:32, 9:40, 19:1, 21:14

Interests, 2:1, 2:5, 2:15, 2:26, 2:35, 6:1, 6:2, 6:10, 6:15, 6:17, 6:21, 6:22, 6:24 to 6:29, 6:34 to 6:36, 6:38, 6:41, 7:2, 7:47, 8:3, 8:64, 9:32, 16:24, 19:1, 21:10, 21:14, 21:52, 23:24, 24:1, 26:39, 44:1, 44:33, 48:25, 48:26, 48:32

Liability, 2:2, 2:5, 2:6, 2:8, 2:14, 2:15, 2:30, 2:34 to 2:36, 5:39, 6:1 to 6:6, 6:10, 6:14, 6:16 to 6:19, 6:22, 6:27, 6:30, 6:31, 6:37, 6:38, 6:41, 6:44, 6:46, 7:1 to 7:3, 7:46, 7:47, 7:55, 8:3, 8:7, 8:64, 9:31, 9:32, 9:40, 23:1, 23:22, 24:1, 24:11, 25:1, 25:13, 26:39, 44:1, 44:33, 48:25, 48:26, 48:32

Limitations, 5:39, 23:22, 24:1, 24:11, 48:26

Limited liability, 2:2, 2:5, 2:6, 2:8, 2:14, 2:15, 2:30, 2:34 to 2:36, 5:39, 6:1 to 6:5, 6:10, 6:14, 6:16 to 6:19, 6:22, 6:30, 6:31, 6:37, 6:38, 6:41, 6:46, 7:1 to 7:3, 7:46, 7:47, 7:55, 8:3, 8:7, 8:64, 9:31, 9:32, 9:40, 23:1, 23:22, 24:1, 24:11, 25:1, 25:13, 26:39, 44:1, 48:25, 48:26, 48:32

Limited liability limited partnerships, 2:8, 2:36, 6:3, 6:31, 6:37, 6:38, 7:46, 7:47, 9:31, 9:32

Limited liability partnerships, 2:2, 5:39, 6:2, 6:19, 6:37, 6:38, 7:46, 7:47, 8:7, 9:31, 9:32, 23:1, 23:22

Limited partners, 2:5, 2:8, 2:14, 2:26, 2:34 to 2:36, 5:39, 6:1 to 6:5, 6:7, 6:10, 6:12, 6:14 to 6:19, 6:22 to 6:27, 6:33 to 6:36, 6:41, 16:24, 21:10, 23:1, 23:22, 25:13, 44:27, 44:33, 48:25, 48:26

### LIMITED PARTNERSHIPS—Cont'd

Loss of limited liability, 6:19

Losses, 2:5, 2:6, 2:34 to 2:36, 6:21, 6:34, 7:1, 8:3, 8:7, 8:64

Management, 2:5, 2:6, 2:8, 2:14, 2:26, 2:35, 2:36, 5:39, 6:1 to 6:3, 6:9, 6:10, 6:12, 6:16, 6:17, 6:19, 6:24, 6:25, 6:28, 6:31, 6:36, 7:1 to 7:3, 9:2, 16:24, 19:1, 21:14, 25:1, 44:27, 48:25, 48:26, 48:32

Managers, 2:6, 6:41, 7:1, 19:1, 25:1

Members, 2:1, 2:6, 2:8, 2:15, 2:26, 5:39, 6:1, 6:35, 6:41, 7:1, 7:3, 19:1, 23:1, 25:1, 26:39, 44:1, 48:25, 48:26

Merger, 5:38, 6:30, 8:64, 19:1, 26:39, 48:32

Name, 3:7, 3:11, 5:39, 6:4, 6:5, 6:14, 6:19, 6:27, 6:40, 6:42, 7:3, 32:10

Noncompliance, 6:45

Notice, 2:5, 2:6, 2:35, 2:36, 3:7, 6:24, 6:27, 6:28, 6:37, 6:39, 7:46, 9:31, 21:52

Office, 2:5, 2:8, 2:30, 3:7, 6:24, 6:37, 6:38, 7:3, 7:46, 7:47, 9:31, 9:32, 24:1, 44:1

Orders, 7:3

Organizational and maintenance costs, 2:30

Parties, 2:35, 6:4, 6:9, 6:35, 7:3, 21:14, 21:52

Partners, 2:5, 2:8, 2:14, 2:26, 2:34 to 2:36, 5:38, 5:39, 6:1 to 6:5, 6:7, 6:9 to 6:29, 6:33 to 6:36, 6:41, 7:2, 8:7, 8:64, 16:24, 21:10, 23:1, 23:21, 23:22, 23:24, 25:13, 26:39, 44:1, 44:27, 44:33, 48:25, 48:26

Pass-through tax treatment, 5:39

Payment, 2:14, 2:15, 2:26, 2:35, 6:28, 6:35, 23:1, 23:21, 23:24, 24:1, 48:26

Personal property, 6:25

Practice rules, 6:33

Profits, 2:5, 2:6, 2:34, 2:36, 6:21, 8:3, 8:64, 19:1, 23:1, 48:26

Promissory notes, 6:20

Property, 2:34, 6:20, 6:25, 6:35, 8:3, 8:64, 23:1, 23:21, 26:39, 44:1, 48:25

Records, 2:26, 6:24, 6:25, 6:28, 19:1

Registration, 2:5, 2:6, 2:34, 3:7, 3:11, 5:39, 6:8, 6:36, 6:37, 6:39, 7:46, 9:31

**LIMITED PARTNERSHIPS—Cont'd**

Rights, 2:5, 2:26, 2:35, 3:11, 6:1, 6:2, 6:9 to 6:19, 6:22, 6:25, 6:27, 6:28, 6:33, 6:36, 6:38, 7:3, 7:47, 9:32, 19:1, 21:10, 23:1, 23:22, 24:1, 44:1, 48:25, 48:26, 48:32

Scope, 2:1 to 6:1, 7:1, 8:7, 19:1, 23:1, 24:1, 25:1, 44:1

Secretary of State, 2:5, 2:8, 6:4, 6:7, 6:37, 7:46, 9:31

Securities law, 2:35, 6:1

Services, 2:1, 2:35, 3:11, 6:12, 6:20, 6:38, 7:47, 8:3, 9:32

Status, 5:39, 6:29, 6:41, 7:2, 8:3, 44:27

Statutes, 2:15, 2:26, 2:36, 3:11, 5:39, 6:17, 7:1 to 7:3, 9:2, 23:1, 24:1, 24:11, 44:1, 48:26

Tax, 2:1, 2:5, 2:6, 2:15, 2:26, 2:30, 2:34 to 2:36, 5:38, 5:39, 6:1, 6:21, 6:24, 6:28, 6:31, 6:34, 6:35, 6:38, 6:40, 6:42, 7:1 to 7:3, 7:47, 8:3, 8:7, 8:64, 9:2, 9:32, 21:10, 23:1, 23:24, 24:1, 25:1, 26:39, 44:1, 48:25, 48:26

Taxation, 6:38, 7:1, 7:2, 7:47, 8:3, 8:7, 9:32, 23:1, 24:1

Termination, 2:26, 2:35, 6:27, 6:28, 8:7, 8:64, 21:10, 44:1, 48:25

Transactions, 2:35, 5:38, 6:17, 16:24, 25:1, 32:10

Transfers, 2:26, 6:1, 6:25, 21:14

Uniform Limited Partnership Act, 2:5, 2:26, 6:1, 6:2, 6:22, 6:25, 6:26, 6:29, 6:32, 6:33, 23:21, 23:22, 23:24, 26:39, 44:33

Value, 2:26, 2:35, 3:11, 6:20, 6:21, 6:23, 6:27, 6:28, 6:35, 21:10, 21:14, 21:52, 23:1, 23:24, 48:25, 48:26, 48:32

Winding up, 6:17, 6:22, 6:28, 6:32, 23:1, 44:1, 44:33

**LIQUIDATION**

Administrative dissolution, 44:8

Articles of incorporation, 9:1, 9:12, 9:25, 9:26, 15:23, 20:2, 22:15, 23:1, 23:9, 44:8, 44:9

Bankruptcy, 2:24, 2:26, 21:33, 21:34, 44:28 to 44:31, 44:38, 47:1, 47:5 to 47:7, 47:9, 47:13, 47:14, 47:16 to 47:23, 47:25, 47:30, 47:34, 47:38, 47:39, 47:66, 47:69 to 47:71

Basis of property received, 44:20

**LIQUIDATION—Cont'd**

Buy-sell agreements, 21:15, 21:33 to 21:35, 21:40, 21:41, 21:43, 21:56, 21:57, 21:63

Causes of dissolution, 44:1, 44:27 to 44:31, 44:37, 44:38

Certificate of dissolution, 44:5, 44:7, 44:8

Complete liquidation, 11:31, 11:34, 11:35, 26:28, 43:38, 43:39, 44:14, 44:17, 44:18, 44:20, 44:21, 44:23 to 44:25

Computation of gain or loss, 44:18

Contents, 9:1, 47:1

Corporations, 7:6, 8:1, 8:37, 9:1, 9:4, 9:12, 9:25, 9:26, 11:10, 11:31, 11:34, 11:35, 11:40, 11A:28, 20:2, 20:22, 21:34, 21:56, 21:63, 22:15, 23:1, 23:11, 23:21, 23:26, 25:5, 26:14, 26:20, 26:28, 26:39, 43:39 to 43:41, 43:48, 44:1 to 44:12, 44:19, 44:22, 44:33, 44:39, 44:40, 47:16, 48:36

Courts, 13:46, 21:35, 23:11, 25:5, 46:25, 47:13, 47:18, 47:20 to 47:22, 47:25, 47:30, 47:38, 47:39, 47:71

Creditors, 2:26, 8:37, 9:1, 9:26, 23:1, 26:23, 26:28, 44:1, 44:5, 44:7, 44:12, 44:13, 44:22, 44:29 to 44:36, 44:38 to 44:40, 44:42, 47:1, 47:5 to 47:7, 47:13, 47:14, 47:16 to 47:23, 47:25, 47:30, 47:39, 47:66, 47:69 to 47:71, 48:24

Deadlocked directors, 20:22

Directors, 9:1, 9:12, 9:25, 9:26, 13:46, 15:11, 15:23, 15:24, 15:32, 20:2, 20:4, 20:22, 20:23, 21:56, 22:15, 23:1, 23:11, 25:5, 25:6, 44:1 to 44:3, 44:6, 44:10, 47:6, 47:7, 47:16, 47:23

Double taxation, 7:6, 9:4, 11:40, 23:1, 44:19

Filing, 7:6, 8:56, 8:64, 9:1, 11:40, 26:39, 44:1, 44:4 to 44:6, 44:8, 44:34, 44:39, 44:41, 47:1, 47:14, 47:16, 47:17, 47:19, 47:21, 47:22, 47:25, 47:38, 47:39, 47:66, 47:70

Gain, 7:6, 8:1, 8:47 to 8:50, 8:53, 8:55 to 8:57, 8:64 to 8:66, 8:68, 8:69, 11:31, 11:34, 11:35, 11:40, 23:1, 25:6, 26:23, 26:44, 26:47, 43:44, 43:48, 44:1, 44:13 to 44:22, 44:25, 44:26, 44:35, 44:36, 44:42, 46:25

General Partnership, 2:26, 8:64, 23:1, 23:21, 44:1, 44:27, 44:28, 44:30 to

## INDEX

### LIQUIDATION—Cont'd

44:32, 44:34, 48:24  
Income and deductions, 44:16  
Incorporators, 44:2  
Insolvency, 21:34, 23:1, 47:23  
Installment obligations, 44:15, 44:21, 44:22, 46:25  
Involuntary dissolution, 25:5, 44:1, 44:9  
Judicial dissolution, 20:22, 20:24, 21:56, 44:1, 44:8 to 44:12  
Limited liability companies, 7:6, 7:23, 8:1, 8:64, 23:1, 25:6, 44:1, 44:37 to 44:41  
Limited partnership, 2:26, 6:35, 7:6, 8:64, 21:34, 23:1, 23:21, 26:39, 44:1, 44:27, 44:30, 44:31, 44:33 to 48:36  
Loss, 2:24, 2:26, 8:1, 8:27, 8:37, 8:47 to 8:50, 8:53, 8:55, 8:57, 8:59, 8:60, 8:65, 11:34, 11:35, 11:40, 11A:28, 20:22, 21:63, 25:5, 26:23, 26:44, 26:47, 43:44, 44:1, 44:13 to 44:18, 44:20, 44:22, 44:25, 44:26, 44:28, 44:35, 44:36, 44:42, 46:25, 47:23, 47:38  
Manner, 8:49, 8:60, 11:31, 11A:28, 13:13, 20:2, 21:33, 23:1, 25:5, 44:1, 44:10, 44:12, 44:37, 45:9, 47:6, 47:13  
Meetings, 20:22, 44:10  
Not-for-profit corporations, 11A:28  
Notice, 44:3, 44:5, 44:7, 44:9, 44:12, 44:34, 44:40, 47:13, 47:14, 47:18, 47:20, 47:21  
Orders, 47:39  
Partnerships, 2:26, 6:35, 7:6, 8:1, 8:4, 8:27, 8:37, 8:47 to 8:50, 8:53, 8:55 to 8:57, 8:59 to 8:61, 8:64 to 8:66, 8:68, 8:69, 9:4, 21:56, 21:63, 23:1, 23:21, 26:39, 26:47, 44:1, 44:27 to 44:34, 44:39, 47:16, 48:24, 48:36  
Remedies, 44:7, 44:9, 44:40, 47:6, 47:66  
Resolution, 20:22 to 20:24, 21:56, 44:24, 47:39  
Revocation of voluntary dissolution, 44:4  
S corporations, 8:1, 9:4, 11:10, 11:31, 11:34, 11:35, 11:40, 21:63, 23:1, 23:11, 43:48, 44:22  
Secretary of State, 44:8, 44:9, 44:12, 44:34  
Shareholder approval, 9:25, 20:2, 20:22, 44:3, 44:4, 44:6

### LIQUIDATION—Cont'd

Shareholder liability, 44:7  
Shareholders, 7:6, 8:1, 9:1, 9:12, 9:25, 9:26, 11:10, 11:31, 11:34, 11:35, 11:40, 13:46, 15:11, 15:24, 15:32, 20:2, 20:4, 20:22, 20:24, 21:34, 21:35, 21:41, 21:63, 22:15, 23:1, 23:9, 23:11, 25:5, 25:6, 26:14, 26:20, 26:23, 26:28, 43:15, 43:39 to 43:41, 43:48, 44:1, 44:3 to 44:8, 44:10, 44:12, 44:13, 44:15, 44:17 to 44:27, 44:42, 46:25, 47:6, 47:16, 47:17, 47:23, 47:69, 47:71  
State filings, 44:34, 44:41  
Subsidiary liquidations, 44:14  
Tax consequences, 8:1, 8:4, 11:31, 26:39, 26:47, 43:15, 44:1, 44:13 to 44:26, 44:35, 44:36, 44:42  
Tax filings, 44:23, 44:24  
Trustee, 21:34, 44:29 to 44:31, 44:38, 47:1, 47:6, 47:7, 47:16, 47:18 to 47:23, 47:30, 47:39, 47:66, 47:69  
Uniform Limited Partnership Act, 2:26, 23:21, 26:39, 44:30, 44:31, 44:33, 44:34  
Uniform Partnership Act, 23:21, 26:39, 44:28, 44:29, 44:32, 44:34  
Voluntary dissolution, 44:2 to 44:7, 44:12  
Voting, 9:1, 9:25, 15:24, 20:2, 20:4, 20:22 to 20:24, 21:56, 25:5, 26:18, 43:15, 43:48, 44:3, 44:17, 47:71, 48:36, 48:41  
Winding up, 23:1, 44:1, 44:6, 44:7, 44:12, 44:19, 44:22, 44:30 to 44:35, 44:39 to 44:42, 48:24

### LOANS

Accounts receivable financing, 12:5, 12:6, 13:25, 13:26, 13:28, 13:31  
Agreements, 9:17, 13:1, 13:14, 13:17, 13:19, 13:20, 13:22, 13:33, 13:44, 13:48, 13:49, 13:54, 15:39, 21:50, 21:58, 25:23, 45:19, 45:68, 47:22  
Arrangements, 12:12, 16:16, 45:19, 47:14, 48:60  
Banks, commercial, 13:34  
Borrower, 12:2, 12:6, 12:8, 12:11, 12:13, 12:22, 13:5, 13:6, 13:13 to 13:29, 13:31 to 13:36, 13:38, 13:39, 13:44, 13:48, 13:49, 13:54, 14:9, 14:13, 14:20, 25:33  
Collections, 13:25 to 13:27, 14:12, 14:17

**LOANS—Cont'd**

Commercial banks, 13:11, 13:14, 13:32, 13:34, 16:11  
 Commercial finance companies, 13:32, 13:34  
 Commercial lenders, 3:5, 9:5, 12:2, 13:1, 13:11, 13:12, 13:14 to 13:16, 13:22, 13:25, 13:26, 13:31, 13:33, 13:34, 14:4, 14:5, 14:11, 14:34  
 Commercial loans, 3:5, 12:22, 13:1, 13:13 to 13:24  
 Commitment letters, 13:20  
 Conditions to lending, 13:44  
 Contracts to lend, 13:17  
 Corporate guarantees, 13:22  
 Credit unions, 12:10, 13:11, 14:8  
 Creditworthiness, 12:22, 13:13, 13:14, 13:21  
 Debt financing, 12:5, 13:1, 13:5, 13:6, 13:11 to 13:40, 13:44, 13:48, 13:49, 13:54  
 Earnings, 10:14, 10:15, 12:3, 12:13, 13:5, 13:25, 15:39, 25:23  
 Equipment financing, 13:32  
 Events of default, 13:48  
 Exotic collateral, 13:37  
 Factoring, 12:6, 12:10, 13:1, 13:26, 13:30  
 Factors, 8:42, 12:8, 13:5, 13:21, 15:2, 15:39, 16:11  
 Fees and expenses, 13:15  
 Financial ratios, 13:19, 13:25  
 Forbearance agreements, 13:49  
 Form, 5:16, 8:42, 10:40, 11A:11, 12:12, 13:25, 13:27, 13:30 to 13:32, 13:35, 13:44, 14:1, 14:9, 14:12, 14:13, 14:16, 14:21, 14:31, 15:39, 16:11  
 Government financing, 13:12, 14:1, 14:4, 14:5, 14:8 to 14:25, 14:29, 14:31, 14:33, 14:34, 14:37  
 Individual guarantees, 13:21  
 Interest, 4:14, 5:16, 8:10, 8:17, 8:23, 8:37, 8:42, 10:7, 10:40, 11:46, 11A:11, 12:3, 12:6, 12:11 to 12:13, 13:5, 13:6, 13:13 to 13:21, 13:23, 13:25, 13:29, 13:33 to 13:35, 13:37 to 13:40, 13:49, 13:54, 14:1, 14:8, 14:9, 14:13, 14:19, 14:21, 14:33, 15:2, 15:39, 16:11, 21:50, 21:58, 22:16, 25:23, 25:24, 25:29, 25:33, 27:3, 27:29, 37:30, 45:13, 45:19, 47:22, 48:60  
 Internal sources of funds, 13:5, 13:6

**LOANS—Cont'd**

Inventory financing, 12:5, 13:31  
 Junior participations, 13:36  
 Letters of credit, 13:1, 13:48, 14:12  
 Letters of interest, 13:18  
 Limited liability company, 12:2, 12:4, 12:11, 13:6, 13:23, 13:35, 27:29  
 Loan agreements, 13:1, 13:14, 13:44, 13:48, 13:49, 13:54  
 Membership interests, 13:6, 13:35, 13:40  
 Mezzanine financing, 13:35  
 Microloan program, 12:10, 14:22  
 Mortgage lending, 12:5  
 Participations, 13:20, 13:36, 13:38, 16:11  
 Parties, 8:42, 12:13, 13:1, 13:14, 13:18, 13:19, 13:23, 13:27, 13:33, 13:36, 13:49, 16:11, 16:16, 18:43, 25:23, 25:33, 27:3, 45:68, 47:28  
 Prepayment penalties and prohibitions, 13:16  
 Proposal letters, 13:19  
 Purchase money security interests, 13:33  
 Purchase order financing, 13:30  
 Release of guarantor, 13:24  
 Sale of assets, 13:16, 45:68, 47:14  
 Secured loans, 13:25 to 13:40, 37:30  
 Shareholder loans, 13:5, 25:23  
 Structures, 15:6  
 Syndicated loans, 13:39  
 Termination of guaranty, 13:24  
 Trade creditors, 13:5  
 Trust deed lending, 13:34  
 Types of guarantees, 13:23

**LOSS**

Limited liability company, 2:6, 2:37, 4:12, 5:39, 7:27, 7:28, 7:43, 7:44, 8:21, 11:44, 26:41, 26:44, 26:47, 27:29, 43:1, 44:25, 45:38, 46:21  
 Limited partnership, 2:5, 2:6, 2:26, 2:35, 2:37, 4:12, 6:19, 6:21, 7:1, 7:43, 7:44, 8:17, 8:21, 8:54, 11:44, 25:1, 44:1, 44:35, 44:36, 45:38  
 Rights, 1:31, 1:35, 2:5, 2:10, 2:19, 2:26, 2:35, 2:39, 3:6, 5:1, 6:19, 7:11, 7:31, 8:10, 8:11, 8:17, 8:30, 8:51, 10:28, 10:40, 10:45, 11:3, 13:40, 19:40, 21:62, 25:5, 27:22, 30:4, 34:12, 34:22, 35:7, 35:16, 42:7, 44:1, 44:17, 45:38, 45:49, 46:3, 46:25, 47:47, 47:52, 49:5



## INDEX

### LOSS—Cont'd

Taxation, 2:17, 2:18, 4:1 to 4:3, 4:6 to 4:8, 4:11 to 4:13, 4:15, 7:1, 7:39, 7:43 to 7:45, 8:1, 8:6, 8:13 to 8:15, 8:46 to 8:48, 10:1, 10:3, 11:2, 11:30, 11:40, 21:62, 26:37, 38:37, 43:1, 46:1

### LOYALTY

Corporate directors, 20:28, 22:1, 22:11, 22:16, 22:21, 22:26, 27:3  
Corporate officers, 6:15, 22:1

### MAINTENANCE

Limited liability company, 2:11

### MAJORITY

Partners, 2:23, 5:8, 5:17, 6:12, 6:17, 6:27, 8:26, 15:2, 17:1, 20:2, 23:21, 26:43, 44:1, 44:27, 45:38, 48:24, 49:3, 49:8  
Tyranny, 25:7

### MALICIOUS PROSECUTION

Corporations, 27:22

### MANAGEMENT

Centralized, 2:21, 2:23, 6:2, 7:2, 9:28, 20:25, 25:9  
Decentralized, 2:10, 2:21 to 2:23, 20:25  
Joint stock companies, 10:2  
Limited liability company, 2:6, 2:11, 2:22, 2:23, 2:37, 5:39, 7:2, 7:3, 7:13, 7:16, 7:19 to 7:24, 7:38, 7:43, 9:1, 9:4, 12:2, 12:11, 15:27, 15:32, 16:25, 19:20, 19:41, 20:25, 21:2, 24:3, 25:3, 25:11, 26:30, 44:38, 48:25, 48:32  
Limited liability partnerships, 5:1, 5:39, 5:41, 6:2, 6:19, 7:43

### MANAGERS

Centralized, 2:23, 20:25, 25:9  
Decentralized, 2:23, 20:25  
Limited liability company, 1:24, 2:6, 2:23, 2:37, 7:4, 7:9, 7:19, 7:22 to 7:24, 7:29, 7:43, 19:20, 20:25, 20:29, 23:26, 23:27, 25:3, 38:75, 44:37, 44:39, 45:38  
Limited liability partnerships, 7:43

### MANUFACTURING

Service agreement, 50:19

### MARKET VALUE

Fair market value, 5:21, 6:27, 7:34, 8:15, 8:42, 8:46, 8:53, 10:8, 10:21, 10:22, 10:25, 10:29, 10:36, 10:39,

### MARKET VALUE—Cont'd

10:43, 11:9, 11:27, 11:28, 11:31, 11:34, 11:35, 15:39, 15:53 to 15:59, 20:22, 21:3, 21:8, 21:21, 21:37, 21:41, 21:62, 23:17 to 23:19, 23:25, 25:6, 25:8, 25:12, 25:35, 26:22 to 26:24, 26:27, 26:36, 26:44, 38:11, 38:27 to 38:29, 38:33, 38:35 to 38:39, 38:41, 38:65, 38:74, 43:8, 43:10, 43:12, 43:50, 44:13, 44:15, 44:18, 44:20, 44:25, 44:36, 45:13, 45:18, 45:38, 46:8, 46:11, 46:25, 47:18, 47:26, 47:49, 48:6, 48:9, 48:18, 48:30, 48:34, 48:37, 48:39, 48:40, 48:47, 48:59

### MARKING

Patents, 34:1, 34:19, 34:62

### MASS LAYOFFS

Notice, 37:19

### MEDICAL CHILD SUPPORT ORDERS

Executive and owner compensation, 38:60

### MEDICAL SAVINGS ACCOUNTS

Executive and owner compensation, 38:53

### MEETINGS

Annual, 2:9, 2:23, 7:17, 9:18, 9:29, 19:10, 19:12, 19:13, 19:25, 20:11, 20:22, 25:14, 25:16, 44:10  
Conduct of, 9:18, 15:18, 19:16 to 19:19  
Corporation, 1:29, 2:9, 2:23, 2:37, 7:15, 7:17, 9:17 to 9:19, 11A:27, 15:27, 19:1, 19:9 to 19:19, 19:25, 20:9, 20:11, 20:19, 20:22, 20:28, 22:5, 22:8, 22:13, 24:6, 25:14, 25:16, 26:8, 27:3, 44:10  
Directors, 1:29, 2:9, 2:23, 7:15, 9:17 to 9:19, 9:29, 11A:27, 15:18, 15:27, 18:37, 19:1, 19:9 to 19:12, 19:14, 19:16, 19:18, 19:19, 19:25, 20:22, 20:28, 22:5, 22:8, 22:13, 24:6, 25:14, 25:16, 26:8, 27:3, 29:32, 44:10  
Group action required, 19:9  
Notice, 2:9, 2:35, 2:37, 9:18, 9:29, 19:11 to 19:15, 19:19 to 20:19, 22:5, 25:16, 26:8, 27:3, 47:80  
Proxy, 9:18, 19:16 to 19:18, 19:20, 20:9, 20:11, 20:28

**MEETINGS—Cont'd**

Quorum requirements, 9:18, 19:16,  
19:17, 19:20, 20:11, 20:19  
Shareholders, 1:29, 2:9, 2:23, 9:17 to  
9:19, 9:29, 11A:27, 15:18, 15:27,  
18:37, 19:1, 19:9 to 19:20, 19:25,  
20:9, 20:11, 20:19, 20:22, 20:28,  
24:6, 25:14, 25:16, 26:8, 44:10  
Special, 2:9, 2:23, 9:18, 19:11 to 19:14,  
22:5, 25:14, 25:16, 26:8  
Waiver, 19:15, 22:5

**MEMBERS**

Limited liability company, 1:24, 2:6,  
2:11, 2:22, 2:23, 2:37, 3:13, 5:39,  
7:3 to 7:6, 7:8, 7:9, 7:13, 7:15,  
7:16, 7:19 to 7:24, 7:27 to 7:29,  
7:34, 7:35, 7:38, 7:43, 9:1,  
11A:10, 12:4, 12:11, 13:43, 15:27,  
15:32, 16:25, 19:20, 19:34, 19:41,  
20:25, 20:29, 23:1, 23:26 to 23:29,  
25:3, 25:11, 26:30, 26:39 to 26:41,  
26:43, 26:44, 27:17, 37:2, 38:74,  
38:75, 43:1, 43:42, 44:37 to 44:40,  
45:38, 46:21, 48:25  
Securities law, 2:37, 6:1, 16:11, 16:25,  
17:1, 18:44, 21:4

**MERGER**

Analysis, 28:1, 28:12, 33:37  
Anticompetitive effects, 28:44, 28:47  
Antitrust, 28:1, 28:12, 28:44 to 28:51,  
29:28  
Antitrust law, 28:1  
Bankruptcy, 44:29, 44:38  
Business trusts, 6:30  
Certificates, 12:16  
Conglomerate mergers, 28:45  
Consent, 9:25, 12:16, 19:12, 25:14,  
26:12, 44:29, 44:38, 45:38  
Copyrights, 33:37  
Corporation, 5:38, 8:66, 9:25, 9A:13,  
11A:28, 12:16, 15:24, 15:27,  
15:30, 15:32, 19:1, 19:3, 19:4,  
19:11 to 19:14, 19:16, 20:2, 20:4,  
22:4, 25:6, 25:14, 26:7 to 26:10,  
26:12 to 26:14, 26:16, 26:18,  
26:39, 26:43 to 28:45, 29:28, 43:2,  
44:7, 44:38, 45:26, 45:33, 45:38,  
45:39, 45:68, 48:32  
Damages, 15:21, 28:1, 28:12, 28:51,  
44:29, 44:38  
Defenses, 28:48  
Directors, 9:25, 12:16, 15:11, 15:18,  
15:21, 15:24, 15:27, 15:29, 15:32,  
19:1, 19:4, 19:11, 19:12, 19:14,

**MERGER—Cont'd**

19:16, 20:2, 20:4, 22:4, 25:6,  
25:14, 26:8, 26:12, 28:1, 45:38,  
45:51, 46:31, 48:32  
Disclosure, 15:30, 19:7, 28:1  
Distribution to shareholders, 45:26  
Divestiture, 28:51  
Enforcement, 28:12, 29:28  
Exceptions, 15:2, 19:14, 45:51  
Exemptions, 15:21  
Fees, 15:2, 15:21, 25:14, 38:43  
Filing, 8:64, 19:12, 25:14, 26:39, 28:49,  
38:43, 43:2  
Foreign corporations, 26:10  
Government challenges, 28:49, 28:50  
Hart-Scott-Rodino, 28:49, 28:50  
High-technology, 36:7  
Horizontal mergers, 28:45  
Injunctive relief, 28:50, 29:28  
Intellectual property, 15:21  
Investigation, 28:44  
Limited liability companies, 6:30, 8:64,  
25:6, 26:10, 26:16, 44:38  
Limited liability company, 15:27, 15:32,  
26:10, 26:16, 26:39 to 26:44,  
26:46, 44:38, 45:26, 45:33, 45:38,  
48:32  
Limited partnership, 8:64, 19:1, 26:39,  
45:38  
Limited partnerships, 5:38, 6:30, 8:64,  
19:1, 26:39, 48:32  
New corporation, 8:66, 25:6, 26:7,  
26:14, 26:16  
Partnerships, 5:38, 6:30, 8:64, 8:66,  
19:1, 26:39, 44:29, 45:38, 48:32  
Premerger notification, 28:49, 28:50  
Remedies, 15:21, 28:1, 28:51, 44:7  
Reorganization, 5:38, 26:7, 26:10,  
26:12 to 26:14, 26:16, 26:18,  
45:51  
Rights, 9:25, 15:11, 15:18, 15:21,  
15:24, 15:27, 15:29, 19:1, 19:3,  
19:4, 19:7, 19:11 to 19:14, 19:16,  
20:2, 20:4, 22:4, 25:6, 26:8, 26:12,  
38:43, 43:2, 45:38, 45:68, 48:32  
Secretary of State, 26:8, 43:2  
Stated capital, 19:3, 43:2  
Taxation, 26:40  
Transactions, 5:38, 15:2, 15:21, 15:24,  
15:29, 25:6, 26:10, 26:13, 26:16,  
26:40, 28:1, 28:12, 28:44 to 28:51,  
29:28, 33:37, 36:7, 38:43, 45:39  
Types, 6:30, 9:25, 12:16, 15:32, 20:2,  
22:4, 26:7 to 26:10, 26:12 to

## INDEX

### **MERGER—Cont'd**

26:14, 26:16, 26:18, 26:40, 28:1,  
28:12, 28:45, 36:7

Types of mergers, 28:45

Vertical mergers, 28:45

### **MEZZANINE FINANCING**

Secured loans, 13:35

### **MICROLOAN PROGRAM**

Government financing, 14:22

### **MINIMUM**

Corporations, 2:39, 4:12, 4:14, 7:44,  
8:21, 8:23, 9A:14, 10:5, 10:7,  
10:8, 10:15, 10:52, 11:44, 11:46,  
15:56, 21:17, 21:56, 24:1, 25:36,  
27:3, 38:49, 38:52, 48:59, 49:8

### **MINIMUM CONTACTS TEST**

Nonresident businesses, 24:12, 24:13

### **MINIMUM WAGE**

Exemptions, 40:1, 40:19 to 40:24

### **MONEY PURCHASE PENSION PLAN**

Qualified retirement plans, 39:10, 39:13,  
39:32

### **MONOPOLIZATION**

Anticompetitive conduct, 28:5, 28:34,  
28:39

Attempts, 28:5, 28:39 to 28:42, 29:3,  
29:26

Conspiracy, 28:43, 29:3

Copyrights, 28:16

Dangerous probability of success, 28:39,  
28:42

Elements of, 28:28, 28:34, 28:39

Market power, 28:16, 28:28, 28:34,  
28:36

Predatory conduct, 28:41

Predatory pricing, 28:38, 28:41

Products, 28:1, 28:2, 28:16, 28:35,  
28:41

Refusal to deal, 28:28

Relevant market, 28:34 to 28:36, 28:39,  
28:42, 28:46

Relevant product market, 28:35, 28:46

Restraints on monopolists, 28:38

Specific intent, 28:40, 28:43

Willful acquisition, 28:34, 28:37

### **MORTGAGE**

Lending, 12:5, 13:25, 13:34, 14:8,  
14:13

Secured loans, 13:25, 13:34, 13:35

### **MOTIONS**

Corporations, 22:14

### **MOTOR VEHICLE LIABILITY INSURANCE**

Comprehensive coverage, 27:26

### **MULTIPLE BENEFIT PLANS**

Executive and owner compensation,  
38:66 to 38:72

Simple cafeteria plans, 38:71

### **MUTUAL BENEFIT CORPORATIONS**

Not-for-profit corporations, 11A:4 to  
11A:6, 11A:12

### **NAME**

Assumed, 3:2, 3:7 to 3:9, 3:11, 6:42,  
7:51, 9:36, 24:7, 27:6, 49:5

Availability, 3:8, 3:9, 17:29

Common law rights in, 3:10

Determining availability and enforce-  
ability, 3:9

Enforceability, 3:8, 3:9, 21:35

Fictitious, 2:3, 2:4, 3:7, 3:8, 3:11, 6:42,  
7:51, 9:36, 13:28, 49:9

Limited liability partnerships, 5:39,  
5:40, 6:19

Registration, 2:4, 3:7 to 3:9, 3:11, 5:39,  
17:15, 17:29, 24:7, 30:12, 32:4,  
32:16 to 32:18, 32:25, 32:32,  
32:36, 33:34, 45:5, 49:3, 50:4,  
50:40

Rights in, 3:10, 5:36, 16:12, 32:4,  
32:25, 49:3, 49:9

Sole proprietorship, 2:3, 2:4, 3:1, 3:2,  
3:6 to 3:8, 24:5

Statutory protection, 3:11

### **NATIONAL MARINE FISHERIES SERVICE**

Government financing, 14:33

### **NATURE**

Partnerships, 2:1, 2:18, 4:20, 5:1, 5:16,  
5:39, 6:4, 6:5, 6:25, 7:43, 8:14,  
8:53, 8:56, 11:2, 43:1

### **NEGATIVE COVENANTS**

Loan agreements, 12:33, 13:46

### **NET AMOUNT**

Corporations, 11:45

### **NEW YORK**

Blue sky laws, 17:33, 18:33

**NONCOMPETITION AGREEMENTS**

Employee, 35:30, 35:47, 35:49

**NONDISCLOSURE**

Agreement, 36:4, 36:9, 36:11, 36:12, 36:19, 36:26, 37:44  
 Confidentiality agreements, 36:4, 36:9, 36:11, 36:12, 36:19, 36:26  
 Trade secrets, 36:4, 36:9, 36:11, 36:12, 36:26, 37:44

**NONDISCRIMINATION RULES**

Executive and owner compensation, 38:1, 38:13, 38:45, 38:46, 38:54, 38:62, 38:64, 38:70, 38:72

**NONQUALIFIED DEFERRED COMPENSATION**

Executive and owner compensation, 38:1, 38:8, 38:11 to 38:14, 38:16, 38:17, 38:19, 38:20, 38:27, 38:41, 38:42, 38:74

**NONQUALIFIED STOCK OPTIONS**

Executive and owner compensation, 38:1, 38:34 to 38:38

**NONRECOGNITION**

Taxation, 8:14

**NONRESIDENT BUSINESS**

Business, 24:1 to 24:3, 24:11, 24:18, 24:20, 24:24  
 Taxation, 24:1, 24:18, 24:20, 24:24

**NOT-FOR-PROFIT CORPORATIONS**

Annual report requirements, 11A:21  
 Application for tax-exempt status, 11A:11 to 11A:18, 11A:23  
 Change of control, 11A:28  
 Dissolution, 11A:10, 11A:28  
 Form 1023, 11A:6, 11A:8, 11A:10 to 11A:14, 11A:16, 11A:18, 11A:21, 11A:23  
 Form 1023-EZ, 11A:6, 11A:8, 11A:12 to 11A:14, 11A:18  
 Form 1024, 11A:5, 11A:8, 11A:10, 11A:12, 11A:15, 11A:16  
 Form 1024-A, 11A:15  
 Form 8871, 11A:5, 11A:15  
 Formation, 11A:5, 11A:9 to 11A:12  
 Fundraising activities, 11A:17, 11A:20, 11A:22, 11A:25 to 11A:27  
 Governance, 11A:27  
 Government grants, 11A:6, 11A:7, 11A:11, 11A:22, 11A:24  
 Individual donations, 11A:22, 11A:23

**NOT-FOR-PROFIT CORPORATIONS**

**—Cont'd**

Initial capitalization, 11A:9 to 11A:11  
 Liability of directors and officers, 11A:1, 11A:27  
 Liquidation, 11A:28  
 Mutual benefit corporations, 11A:4 to 11A:6, 11A:12  
 Private foundations, 11A:2, 11A:4, 11A:7  
 Public charities, 11A:4, 11A:6, 11A:7, 11A:13, 11A:16  
 Revenue strategies, 11A:22 to 11A:26  
 Setting up, 11A:8 to 11A:20  
 Tax-exempt organization, 11A:8 to 11A:20, 11A:22  
 Types, 11A:1, 11A:4 to 11A:7, 11A:16  
 Unrelated business taxable income, 11A:26, 11A:28

**NOTES**

Securities laws, 16:8, 16:11

**NOTICE**

Copyright, 5:3, 27:3, 33:14, 33:29, 33:31 to 33:33, 33:40, 33:42, 33:46, 35:5, 35:41, 35:48, 49:4  
 General partnership, 2:4 to 2:6, 2:37, 5:3, 5:20, 6:24, 44:34  
 Patent infringement, 34:62  
 Trademarks, 27:3, 32:1, 32:22, 32:23, 32:25, 32:27, 32:28, 32:36, 49:3

**NOVELTY**

Items, 16:30  
 Patents, 34:23, 34:24, 34:31, 34:74, 35:4

**OBLIGATION TO CLOSE**

Venture capital financing, 15:13

**OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970**

Administrative hearings, 42:27  
 Complaints, 42:22  
 Coverage, 27:3, 42:3  
 De minimis, 42:29, 42:30  
 Duties, 27:3, 42:4 to 42:7  
 Egregious, 42:29, 42:35, 42:37  
 Emergency temporary, 42:8, 42:9, 42:11  
 Employers, 27:3, 42:3 to 42:7, 42:11, 42:12, 42:14, 42:15, 42:19, 42:22, 42:25, 42:28, 42:33, 42:34, 42:37  
 Enforcement, 27:3, 42:6, 42:22 to 42:37  
 Ergonomics, 42:19  
 Failure to correct, 42:29, 42:36

## INDEX

### OCCUPATIONAL SAFETY AND

#### HEALTH ACT OF 1970—Cont'd

Hazard communication, 42:13, 42:14, 42:25  
Health, 27:3, 42:2 to 42:37  
Informal conference, 42:28  
Inspection, 42:7, 42:22 to 42:26  
Inspections, 27:3, 42:4, 42:7, 42:23  
Interim, 42:9, 42:10  
Judicial review, 42:8, 42:27  
Lockout/tagout, 42:13  
Machine guarding, 42:13, 42:18  
Penalties, 27:3, 42:26, 42:28, 42:29, 42:35  
Permanent, 42:6, 42:9, 42:11, 42:12  
Powered industrial trucks, 42:13, 42:21  
Purpose, 42:2, 42:7, 42:23 to 42:25  
Recordkeeping, 42:7, 42:11  
Repeat, 42:33  
Requirements, 27:3, 42:6, 42:7, 42:9, 42:11, 42:12, 42:18, 42:21, 42:29, 42:34, 42:37  
Respirators, 42:20  
Safe place of employment, 42:4, 42:5  
Safety, 27:3, 42:2 to 42:37  
Secretary of Labor, 42:5, 42:8, 42:10, 42:11  
Serious, 27:3, 42:5, 42:29, 42:31 to 42:34  
Specific standards, 42:13, 42:29  
Standards, 42:2, 42:4 to 42:6, 42:8 to 42:21, 42:25, 42:28, 42:29  
Training, 42:2, 42:13 to 42:17, 42:21, 42:25  
Violations, 27:3, 42:13, 42:19, 42:22, 42:25, 42:28, 42:29, 42:32, 42:34  
Willful, 42:29, 42:34

### OFFICERS

Actual authority, 22:8, 22:9  
Apparent authority, 2:9, 22:9  
Business trusts, 17:11  
Conflict of interest, 1:24, 22:17  
Contractual, 9:8, 13:46, 18:44, 22:22, 27:3, 27:6, 27:23  
Corporate opportunity doctrine, 22:18, 22:19  
Criminal, 9:30, 11A:27, 16:2, 17:1, 18:44, 22:1, 22:24, 22:26 to 22:28, 27:3, 27:22, 27:23, 28:1, 29:6, 42:24  
Diligence, 12:16, 17:28, 22:1, 22:12 to 22:14, 22:26

### OFFICERS—Cont'd

Duties, 1:29, 2:9, 6:15, 7:13, 9A:9, 9A:10, 11A:27, 19:39, 22:1 to 22:28, 25:5, 27:3, 27:23, 37:22, 38:2, 47:6  
Improper distributions, 22:15  
Indemnification, 9A:10, 17:7, 22:27, 22:28, 27:22  
Insurance, 11A:27, 12:16, 15:22, 17:11, 22:27, 22:28, 27:1 to 27:3, 27:6, 27:15, 27:17, 27:21 to 27:23, 38:1, 38:45  
Insurance for, 22:27, 22:28, 27:6  
Liability, 1:24, 1:29, 2:9, 2:23, 6:41, 7:13, 7:19, 7:50, 9:1, 9:5, 9:8, 9:24, 9:27, 9:35, 9A:3, 9A:10, 11A:1, 11A:3, 11A:10, 11A:27, 16:2, 17:28, 18:41, 18:44, 19:10, 22:1, 22:13 to 22:15, 22:21 to 22:28, 23:8, 25:14 to 25:16, 27:1 to 27:3, 27:6, 27:15, 27:17, 27:21 to 27:23, 28:33, 38:1, 45:51  
Loyalty, 6:15, 9A:10, 22:1, 22:11, 22:16, 22:21, 22:26, 27:3  
Negligence, 11A:27, 19:39, 22:13  
Obedience, 22:1, 22:11, 22:20, 22:21  
Ratification, 19:10, 22:8, 22:10  
Securities law, 17:1, 18:44, 22:24, 27:3  
Statutory, 2:23, 7:13, 7:19, 9:1, 9:27, 16:2, 18:44, 22:3, 22:15, 22:25 to 22:27, 23:8, 25:15, 27:3, 33:40, 38:1, 38:2, 47:6  
Tort, 22:23, 22:24, 25:15

### OMISSIONS

Limited liability companies, 5:2

### OPERATING AGREEMENT

Limited liability company, 2:6, 3:13, 7:3, 7:5, 7:6, 7:8, 7:9, 7:13, 7:15, 7:16, 7:19 to 7:21, 7:23, 7:24, 7:29, 7:34, 7:35, 7:38, 12:2, 12:11, 13:35, 13:43, 15:27, 15:32, 16:25, 19:20, 19:34, 20:25, 20:29, 23:26, 23:29, 25:3, 25:11, 38:75, 44:37 to 44:39

### OPERATION

Limited partnerships, 2:6, 2:36, 5:39, 6:1, 6:3, 6:9, 7:1, 7:3, 8:7, 9:2, 21:14

### OPPORTUNITY

Corporate opportunities, 22:19

### OPTIONS

Executive and owner compensation, 38:1, 38:14, 38:23, 38:24, 38:34 to

**OPTIONS—Cont'd**

38:39, 38:41, 38:43, 38:50, 38:73,  
38:74

**ORDERS**

Limited liability companies, 7:3

**ORDINARY**

Dividends, 2:18, 10:6, 10:8, 10:10,  
10:18, 10:40, 10:48, 22:3, 23:1,  
23:3, 23:15, 23:21, 23:27, 25:34,  
25:37, 38:4, 38:7, 43:5, 43:6,  
43:31, 44:17

Income, 2:5, 2:18, 2:33, 2:35, 2:37, 4:9,  
4:12, 4:14, 4:16, 5:17, 7:29, 7:44,  
8:1, 8:10, 8:16, 8:21, 8:23, 8:37,  
8:44, 8:46 to 8:53, 9A:10, 10:6 to  
10:8, 10:10, 10:18, 10:40, 10:42 to  
10:44, 10:47, 11:27, 11:28, 11:42,  
11:44, 11:46, 12:12, 15:46, 15:53,  
15:55 to 15:57, 21:17, 21:18, 23:1,  
23:15, 25:30, 25:34, 25:37, 38:4,  
38:7, 38:19, 38:37, 38:74, 43:1,  
43:4 to 43:6, 43:31, 43:44, 43:47,  
44:17, 45:26, 45:44, 45:54, 45:57,  
46:1, 46:3 to 46:5, 46:7, 46:10,  
46:13, 46:20, 46:21, 46:24, 46:30,  
48:19, 48:21, 48:47, 48:59

**ORGANIZATION**

Corporation, 1:24, 2:1, 2:6, 2:9 to 2:11,  
2:23, 2:37, 4:2, 4:13, 6:38, 7:4,  
7:15, 7:45, 7:47, 8:2, 8:22, 9:1,  
9:4, 9:7, 9:17, 9:32, 10:10, 10:28,  
10:54, 11:2, 11:5, 11:45, 11A:5,  
11A:6, 11A:8 to 11A:12, 11A:14  
to 11A:20, 11A:22 to 11A:24,  
11A:26, 11A:27, 12:2, 12:17,  
13:43, 24:2, 24:3, 24:7, 25:14,  
26:1, 26:16, 27:6, 33:13, 44:1,  
44:16, 44:25, 45:33, 46:15, 49:9,  
50:3

Limited liability companies, 2:2, 5:1,  
6:30, 6:38, 7:3 to 7:5, 7:7 to 7:10,  
7:15, 7:20, 7:23, 7:45, 7:47, 7:52,  
9:32, 11A:10, 13:43, 24:1, 26:1,  
26:16, 44:1

Limited liability company, 1:24, 2:6,  
2:11, 2:23, 2:37, 3:13, 6:38, 7:3 to  
7:5, 7:8, 7:9, 7:15, 7:20, 7:23,  
7:47, 9:1, 9:4, 9:32, 11:5, 11A:10,  
12:2, 13:43, 23:26, 24:2 to 24:4,  
24:7, 26:16, 26:46, 44:25, 45:33

Reorganization, 26:1, 26:16, 44:16,  
44:25, 47:2, 47:59

**ORGANIZATIONAL AND  
MAINTENANCE COSTS**

Greater, 2:30

**ORGANIZATIONAL AND  
MAINTENANCE COSTS—Cont'd**

Minimal, 2:29

**OVERTIME**

Exemptions for, 40:24

Regular rate, 40:4 to 40:8, 40:23, 40:24,  
40:33

Salaried employees, 40:8

**OWNERSHIP**

Control, 3:15, 5:5, 6:38, 6:41, 7:3, 7:32,  
7:47, 7:50, 8:44, 9:32, 9:35, 10:31,  
12:9, 13:35, 15:11, 15:12, 15:15,  
15:16, 15:18, 15:22, 15:24, 15:27,  
15:30, 15:39, 15:53, 15:58, 18:1,  
20:16, 20:22, 21:4, 21:14, 21:28,  
25:1, 25:36, 26:11, 26:14, 26:15,  
26:29, 27:3, 27:13, 38:9, 38:16,  
43:18, 43:33, 44:7, 46:9, 46:25,  
48:23, 48:33, 49:3, 49:4, 49:9,  
50:8, 50:17

Earnings, 2:19, 2:38, 10:50, 15:14,  
15:29, 15:39, 16:21, 21:32, 25:23,  
25:36 to 25:38, 26:29, 26:37, 38:1,  
38:74, 43:1, 43:15, 43:33, 43:38,  
43:48, 44:25, 45:20, 45:45, 46:25,  
47:39

Executive and owner compensation,  
38:1, 38:9, 38:16, 38:40, 38:74

Intellectual property rights, 36:25, 37:20  
to 37:27

Liability, 2:38, 2:39, 4:12, 5:10, 6:37,  
6:38, 6:41, 6:44, 6:46, 7:3, 7:14,  
7:18, 7:24, 7:32, 7:43 to 7:56, 8:3,  
8:21, 9:1, 9:8, 9:31, 9:32, 9:35,  
9:38, 9:40, 10:8, 10:53, 11:44,  
13:21, 13:35, 15:18, 15:27, 18:1,  
18:41, 20:27, 21:1, 21:2, 21:17,  
21:19, 24:6, 25:1, 25:15, 25:16,  
25:36, 26:1, 26:43, 27:3, 28:33,  
35:2, 35:47, 38:1, 38:74, 43:1,  
44:1, 44:7, 44:25, 44:40, 45:20,  
45:26, 45:50, 46:20, 46:21, 48:25,  
49:3, 49:4, 49:9

Ownership interests, 2:1, 2:24 to 2:27,  
6:38, 6:41, 7:24, 7:43, 7:47, 7:50,  
8:3, 9:32, 9:35, 10:32, 10:40,  
15:15, 15:29, 21:1, 21:3, 21:4,  
21:14, 21:22, 21:26, 21:28, 21:35,  
21:61, 44:1, 45:12, 45:26, 45:50,  
46:1, 46:9 to 46:21, 46:24 to  
46:27, 46:30, 46:31, 48:23, 49:9

Patents, 13:37, 30:10, 30:12, 34:1,  
34:50, 34:52, 34:53, 37:21 to  
37:24

## INDEX

### OWNERSHIP INTERESTS

- Corporation, 2:1, 2:27, 6:38, 6:41, 7:47, 7:50, 8:3, 9:32, 9:35, 10:32, 10:40, 21:1, 21:3, 21:14, 21:26, 44:1, 45:26, 46:1, 46:9 to 46:19, 46:21, 46:25, 46:30, 49:9
- Deductions, 46:13, 46:16, 46:30
- Gain, 2:1, 7:43, 10:40, 44:1, 46:1, 46:10, 46:11, 46:13, 46:16 to 46:18, 46:20, 46:21, 46:24 to 46:26, 46:30, 49:9
- Loss, 2:24 to 2:26, 7:43, 10:40, 44:1, 46:1, 46:10, 46:12, 46:13, 46:15, 46:16, 46:18, 46:20, 46:21, 46:24, 46:25
- Nontransferable interests, 2:25
- Redemption, 10:40, 21:1
- Tax consequences, 10:32, 44:1, 46:1, 46:9 to 46:16, 46:20, 46:27, 46:31
- Taxation, 6:38, 7:43, 7:47, 8:3, 9:32, 46:1, 48:23
- Transferability, 2:24 to 2:27

### PARTIES

- Joint ventures, 5:1, 5:2, 5:4, 5:10, 28:16

### PARTNERSHIP

- Access to books, 5:12
- Accountants, 2:7, 2:34, 4:12, 7:44, 8:21, 11:44
- Accounting, 2:18, 2:29, 4:12, 5:23, 5:24, 5:39, 6:33, 7:27, 7:28, 7:44, 8:19 to 8:22, 8:25 to 8:27, 8:51, 10:51, 10:52, 11:44, 15:56
- Accounts, 3:15, 5:16, 5:21, 7:27, 7:28, 8:9, 8:10, 8:32, 8:34, 8:37, 8:45, 11:5, 21:41, 26:43, 44:32, 46:3, 46:20, 47:18, 48:4
- Acts of partners, 5:28
- Admission of new partners, 5:21, 6:29
- Admissions, 5:19, 5:26, 5:28
- Agent, 2:4, 5:1, 5:18, 5:21, 5:28, 5:40, 5:41, 5:43, 6:4, 6:8, 6:13, 6:41, 7:21, 7:50, 9:35, 11:8, 44:1
- Agreement, 2:4 to 2:7, 2:13, 2:22, 2:23, 2:26, 2:27, 2:29, 2:33 to 2:37, 3:15, 5:1, 5:3, 5:4, 5:8, 5:11 to 5:18, 5:20, 5:23, 5:24, 5:27, 5:32, 5:40, 5:41, 6:9, 6:12, 6:15, 6:17, 6:18, 6:21, 6:22, 6:24, 6:25, 6:27 to 6:29, 6:35, 7:6, 7:11, 7:19, 7:21, 7:31, 7:37, 7:38, 8:1, 8:2, 8:8, 8:19, 8:29, 8:32 to 8:34, 8:49, 8:64, 9:2, 13:43, 15:58, 16:23, 16:25, 19:1, 19:20, 21:1, 21:2, 21:10, 21:11, 21:14, 21:18, 21:22,

### PARTNERSHIP—Cont'd

- 21:26, 21:31, 21:33 to 21:36, 21:51, 21:55, 21:63, 23:1, 23:21 to 23:24, 23:29, 25:3, 25:14, 37:8, 43:21, 44:28 to 44:31, 44:38, 45:30, 45:61, 46:15, 48:28, 48:36, 48:39
- Agreements, 2:6, 2:22, 5:15, 5:20, 6:23, 7:27, 7:28, 7:38, 8:28, 9:2, 11:1, 12:15, 13:43, 15:58, 16:25, 19:1, 19:20, 21:1, 21:2, 21:5, 21:6, 21:10, 21:11, 21:14, 21:18, 21:22, 21:26, 21:31, 21:33 to 21:36, 21:41, 21:51, 21:55, 21:63, 23:1, 23:24, 23:29, 25:14, 37:8, 45:38, 48:30, 48:39
- All partners, 2:4, 2:13, 2:22, 2:26, 2:33 to 2:35, 5:2, 5:12, 5:16, 5:18, 5:19, 5:21, 5:31, 5:36, 5:37, 5:39, 5:41, 6:12, 6:20, 6:24, 6:25, 6:41, 7:50, 8:19, 8:60, 8:65, 9:35, 21:33, 21:35, 23:22, 23:23, 26:39, 26:45, 26:47, 44:29 to 44:31, 44:36, 45:38, 48:26
- Allocation between partners, 23:23
- Amendment, 2:23, 6:7, 6:19, 8:45, 19:1, 21:14, 25:3, 38:44
- Applications, 3:9
- Appraisals, 48:24
- Assets, 2:5, 2:7, 2:9 to 2:11, 2:14, 2:17 to 2:19, 2:23, 2:26, 2:33, 2:35, 2:37, 3:15, 5:10, 5:14 to 5:16, 5:21, 5:23, 5:31, 5:33, 5:35, 5:37, 5:38, 6:2, 6:12, 6:20, 6:22, 6:23, 6:28, 6:35, 7:6, 7:11, 7:27, 7:28, 7:31, 8:1, 8:4, 8:9, 8:12, 8:34, 8:39, 8:46, 8:47, 8:55 to 8:57, 8:61 to 8:69, 11:1, 11:42, 21:35, 21:41, 23:22, 24:4, 25:3, 25:14, 25:21, 26:1, 26:10, 26:38 to 26:44, 26:46, 26:47, 44:1, 44:25, 44:32, 44:33, 44:35, 44:36, 44:42, 45:26, 45:30, 45:31, 45:33, 45:38, 45:42, 45:61, 46:3, 46:20, 46:21, 47:16, 47:18, 48:4, 48:20, 48:24, 48:25, 48:30, 48:32, 48:62
- Assignment, 5:22, 13:43, 15:58, 19:20, 44:29 to 44:31, 44:38
- Authority, 2:6, 2:9, 2:22, 2:23, 2:26, 2:27, 2:33, 2:35, 2:37, 3:15, 5:1, 5:8, 5:17, 5:18, 5:21, 5:26 to 5:29, 5:32, 5:36, 6:1, 6:10, 6:13, 6:17, 7:21, 7:22, 7:43, 9:2, 9:3, 10:52, 22:8, 22:10, 23:21, 24:5, 24:7, 25:3, 26:45, 29:14, 44:32, 44:33,

**PARTNERSHIP—Cont'd**

45:31, 45:38, 46:3, 47:18, 48:4, 48:24  
 Books, 2:26, 3:9, 5:12, 5:20, 6:24, 6:25, 7:31, 7:38, 8:2, 8:59, 8:60, 11:24, 12:15, 19:20, 21:5, 21:51, 21:63, 44:31, 44:38, 46:3, 46:15  
 Business, 1:1, 2:4 to 2:11, 2:13, 2:14, 2:17 to 2:19, 2:22, 2:23, 2:26, 2:27, 2:29, 2:33 to 2:37, 2:39, 3:8, 3:9, 3:15, 4:12, 4:13, 5:1 to 5:43, 6:1 to 6:15, 6:17 to 6:29, 6:32 to 6:36, 6:41, 7:1, 7:2, 7:6, 7:7, 7:11, 7:19, 7:21, 7:22, 7:27, 7:28, 7:31, 7:37 to 7:40, 7:42 to 7:45, 7:50, 8:1 to 8:22, 8:25 to 8:69, 9:2, 9:3, 9:9, 9:11, 9:35, 10:24, 10:49, 10:51, 10:52, 11:1, 11:2, 11:5, 11:8, 11:24, 11:42, 11:44, 11:45, 12:15, 13:43, 16:23 to 16:25, 19:1, 19:20, 21:1, 21:2, 21:10, 21:14, 21:18, 21:22, 21:26, 21:31, 21:33 to 21:36, 21:41, 21:51, 21:55, 22:8, 22:10, 23:1, 23:21, 23:23, 24:2 to 24:5, 24:7, 25:1, 25:3, 25:13, 25:14, 25:21, 25:29, 26:38, 26:45, 26:47, 27:17, 27:29, 29:14, 37:8, 38:52, 39:2, 43:21, 43:24, 43:26, 43:43, 44:1, 44:25, 44:27 to 44:36, 44:38, 44:42, 45:26, 45:30, 45:31, 45:33, 45:38, 45:42, 45:61, 46:3, 46:15, 46:20, 46:21, 47:16, 47:18, 48:4, 48:20, 48:24 to 48:26, 48:28 to 48:30, 48:32, 48:36 to 48:39, 48:41 to 48:43, 48:45, 48:56, 48:62  
 Cancellation, 8:12, 26:45, 44:34  
 Capacity, 5:30, 5:35, 5:36, 8:10, 8:42, 8:43  
 Certificates, 2:18, 22:8, 46:3  
 Charging order, 5:16, 6:33, 44:28, 44:29, 44:38  
 Choice of entity, 2:7  
 Claims, 2:5, 2:7, 2:14, 2:33 to 2:35, 5:24, 5:28, 5:34, 5:35, 5:43, 6:18, 6:19, 6:22, 7:43, 8:19, 23:1, 44:1, 44:32, 44:33, 44:35, 47:16, 48:36, 48:56  
 Closely held business, 19:1  
 Co-ownership, 3:15, 5:5  
 Compensation for services, 6:12, 10:24, 21:51, 38:44, 38:74, 48:20  
 Consent, 2:22, 2:33, 2:35, 2:37, 5:17, 5:20, 5:21, 5:23, 5:40, 6:10, 6:17, 6:20, 6:22, 6:24, 6:25, 6:27, 6:29,

**PARTNERSHIP—Cont'd**

7:31, 8:56, 8:59, 11:1, 11:24, 19:20, 21:5, 21:14, 21:26, 21:35, 21:63, 23:22, 23:29, 24:7, 25:14, 44:27, 44:29 to 44:31, 44:34, 44:38, 45:38, 46:15, 48:24  
 Consideration, 5:38, 6:25, 8:1, 8:14, 8:30, 8:42, 8:46 to 8:49, 15:58, 21:14, 21:18, 23:1, 24:3, 25:14, 46:3, 48:4, 48:25, 48:30  
 Continuation, 5:37, 26:47  
 Contracts, 2:7, 2:36, 6:20, 6:36, 16:23, 22:8, 24:5, 45:61, 46:3  
 Contribution, 2:13, 2:33, 2:35, 5:16, 5:21, 5:31, 5:32, 5:43, 6:18, 6:20, 7:6, 7:11, 7:31, 8:9 to 8:13, 8:15, 8:16, 8:29, 8:34, 8:35, 8:40, 8:42, 8:57, 8:62, 8:64, 8:68, 11:42, 21:55, 23:25, 25:29, 26:42, 26:47, 39:2, 44:32, 44:33, 44:36, 46:21, 48:38  
 Contributions, 2:4 to 2:6, 2:8, 2:17, 2:19, 2:22, 2:26, 5:14 to 5:16, 6:18, 6:20 to 6:22, 7:6, 7:11, 7:21, 7:27, 7:28, 8:1, 8:2, 8:8, 8:10, 8:12, 8:15, 8:17, 8:20, 8:29, 8:30, 8:34, 8:42, 21:26, 23:1, 23:22 to 23:24, 23:29, 25:14, 44:32, 44:33, 48:42  
 Conversion, 2:10, 2:34, 5:1, 5:9, 5:37, 5:38, 7:6, 8:50, 8:64 to 8:69, 25:32, 26:10, 26:45, 44:25, 44:29, 44:38, 46:21, 48:43  
 Corporations, 2:4, 2:6, 2:7, 2:9, 2:10, 2:17 to 2:19, 2:23, 2:27, 2:36, 2:39, 3:8, 4:12, 5:1, 5:2, 5:10, 5:38, 5:39, 6:34, 7:1, 7:2, 7:6, 7:11, 7:19, 7:39, 7:40, 7:44, 8:1, 8:3, 8:12, 8:21, 8:30, 8:37 to 8:40, 8:44, 8:63, 9:2, 9:3, 9:9, 9:11, 9:35, 10:24, 10:49, 10:51, 10:52, 11:1, 11:2, 11:5, 11:8, 11:24, 11:42, 11:44, 11:45, 15:56 to 15:58, 19:1, 21:1, 21:34, 21:63, 22:8, 22:10, 23:1, 23:21, 23:22, 24:3, 24:4, 25:1, 25:13, 25:14, 25:29, 25:31 to 25:33, 26:1, 26:10, 26:38, 26:39, 38:44, 38:52, 38:73, 38:74, 44:1, 44:33, 45:38, 47:16, 48:20, 48:25, 48:26, 48:28 to 48:30, 48:36, 48:39  
 Courts, 5:4, 16:23, 16:25, 21:35, 22:8, 24:2, 24:3, 24:5, 45:38, 47:18, 48:25  
 Creditors, 2:5, 2:13, 2:14, 2:26, 2:33 to 2:35, 5:16, 5:17, 5:22, 5:35, 5:43,



INDEX

**PARTNERSHIP—Cont'd**

6:18, 6:22, 7:11, 7:27, 7:28, 8:37,  
21:14, 23:1, 23:22, 38:73, 44:1,  
44:29 to 44:36, 44:38, 44:42,  
47:16, 47:18, 48:24, 48:25

Debts, 2:7, 2:8, 3:15, 5:2, 5:17, 5:37,  
5:43, 6:3, 6:18, 6:28, 7:43, 8:16,  
26:39, 44:1, 44:25, 44:32, 44:33,  
47:16, 47:18, 48:24

Definition, 2:36, 4:12, 5:4, 5:5, 6:34,  
7:44, 8:2, 8:21, 8:37, 8:45, 11:44,  
16:23, 16:25, 21:31, 21:33, 25:31,  
27:17, 38:14, 39:2, 44:25, 48:42

Demand, 5:24, 6:20, 6:24, 23:24, 23:29,  
46:3

Denial, 5:27

Disadvantages, 2:10, 2:11, 2:18, 2:33 to  
2:37, 2:39, 12:15, 21:1, 24:7,  
26:38, 45:26, 48:26

Disclosure, 12:15, 15:58, 21:14, 24:3

Dissociated partner, 6:28, 44:32

Dissociation, 5:22, 5:23, 6:26 to 6:29,  
7:37, 7:38, 21:10, 21:34, 21:36,  
44:1, 44:29, 44:31, 44:38

Dissolution, 2:26, 2:33, 5:7, 5:12, 5:14,  
5:15, 5:23, 5:24, 6:9, 6:17, 6:19,  
6:22, 6:27, 6:28, 6:32, 6:33, 7:27,  
7:28, 7:37, 19:1, 21:11, 21:35,  
23:1, 23:23, 24:7, 26:47, 44:1,  
44:25, 44:27 to 44:36, 44:38,  
44:42, 48:24, 48:32, 48:36

Distributions, 2:11, 2:14, 2:17 to 2:19,  
2:26, 4:12, 5:7, 5:14 to 5:16, 5:20,  
6:17, 6:18, 6:21 to 6:23, 6:25,  
6:28, 6:33, 7:11, 7:27, 7:28, 7:31,  
7:40, 7:44, 8:1, 8:15, 8:17, 8:21,  
8:28, 8:34, 8:40 to 8:42, 8:50,  
8:53, 8:56, 8:58, 11:1, 11:42,  
11:44, 21:1, 21:5, 21:51, 23:1,  
23:21 to 23:25, 23:29, 23:30,  
38:14, 38:74, 43:43, 44:1, 44:25,  
44:31 to 44:33, 44:35, 44:36,  
44:38, 48:24, 48:28, 48:32, 48:41,  
48:43

Duration, 5:2, 5:4, 37:8

Duties, 1:1, 2:9, 2:26, 5:1, 5:7, 5:8,  
5:10, 5:20, 5:23, 5:26, 6:9, 6:10,  
6:15, 6:17, 6:25, 6:33, 7:37, 15:58,  
22:8, 22:10, 25:3, 44:38

Duty of care, 5:12, 5:23, 6:15

Duty of loyalty, 5:12, 5:23, 6:15, 6:17

Effective date, 5:12, 5:40

Engineers, 2:7

Entity, 1:1, 2:4 to 2:11, 2:13, 2:14, 2:17  
to 2:19, 2:22, 2:23, 2:26, 2:27,

**PARTNERSHIP—Cont'd**

2:29, 2:33 to 2:37, 2:39, 3:8, 4:12,  
4:13, 5:1, 5:2, 5:6, 5:8, 5:9, 5:22,  
5:31, 5:34, 5:37 to 5:39, 5:42, 6:1,  
6:3, 6:5, 6:6, 6:28, 6:41, 7:1, 7:2,  
7:6, 7:11, 7:27, 7:31, 7:39, 7:44,  
7:45, 7:50, 8:1 to 8:4, 8:6, 8:14,  
8:16, 8:19, 8:21, 8:22, 8:28, 8:32,  
8:37, 8:40, 8:45 to 8:47, 8:54, 8:63  
to 8:69, 9:2, 9:3, 9:9, 9:11, 9:35,  
10:51, 10:52, 11:1, 11:2, 11:5,  
11:42, 11:44, 11:45, 13:43, 15:56,  
19:1, 21:1, 21:11, 21:14, 21:18,  
21:26, 21:31, 21:34, 21:36, 21:51,  
21:63, 23:1, 23:21 to 23:25, 23:29,  
23:30, 24:2 to 24:5, 24:7, 25:1,  
25:3, 25:13, 25:14, 25:29 to 25:31,  
25:33, 26:10, 26:38 to 26:47,  
27:17, 27:29, 38:52, 38:76, 39:2,  
43:21, 43:24, 43:26, 44:1, 44:25,  
44:27, 44:29, 44:31, 44:38, 44:42,  
45:26, 45:30, 45:31, 45:33, 45:42,  
45:61, 46:15, 46:20, 46:21, 48:4,  
48:20, 48:24 to 48:26, 48:29,  
48:32, 48:42, 48:62

Estate planning, 3:15, 6:2, 6:35, 7:38,  
48:4, 48:20, 48:24 to 48:26, 48:28  
to 48:30, 48:32, 48:36 to 48:39,  
48:41 to 48:43, 48:45, 48:56,  
48:62

Estoppel, 5:1, 5:11, 5:13, 6:19

Evidence, 5:10, 5:28, 13:43, 25:21,  
29:14, 46:3

Execution, 2:36, 5:18, 5:34

Exemptions, 45:42, 47:18

Existence, 2:4 to 2:6, 2:9, 2:10, 2:17,  
2:39, 3:8, 5:10, 5:13, 5:22, 5:35,  
5:36, 6:6, 6:27, 7:1, 7:7, 7:39, 8:1,  
8:5, 8:27, 8:34, 8:45, 8:67, 21:35,  
25:14, 25:21, 25:32, 26:39, 26:41,  
26:43, 26:46, 26:47, 27:29, 38:14,  
44:1, 44:25, 44:27, 44:29 to 44:33,  
44:35, 44:42, 45:30, 45:33, 46:20,  
46:21, 48:36, 48:39

Fiduciary, 5:1, 5:8, 5:23, 5:24, 5:26,  
5:30, 5:35, 6:9, 6:15, 6:17, 6:33,  
7:37, 15:58, 25:3

Fiduciary duties, 5:1, 5:8, 5:23, 5:26,  
6:9, 6:15, 6:17, 6:33, 7:37, 15:58,  
25:3

Formation, 2:6, 2:7, 2:34, 2:36, 5:23,  
6:6, 8:1, 8:8 to 8:18, 13:43, 21:35

Fraud, 21:33, 46:3

Funds, 10:51, 16:23, 25:29, 27:29,  
47:16, 48:4

**PARTNERSHIP—Cont'd**

General partners, 2:5, 2:8, 2:14, 2:23, 2:26, 2:33, 2:35, 2:36, 5:42, 6:1, 6:3, 6:4, 6:7, 6:9 to 6:12, 6:14, 6:15, 6:17, 6:19, 6:22, 6:24 to 6:26, 6:33, 6:36, 6:41, 7:43, 7:50, 8:37, 8:49, 9:35, 21:10, 23:1, 23:21, 23:22, 23:24, 44:1, 44:30 to 44:33, 45:38, 48:24

General partnership, 2:4 to 2:7, 2:13, 2:14, 2:22, 2:26, 2:29, 2:33, 2:34, 2:37, 5:1 to 5:3, 5:17, 5:19 to 5:22, 5:38 to 5:41, 6:1, 6:2, 6:6, 6:9, 6:11, 6:24, 6:36, 7:1, 7:21, 8:54, 8:64, 16:23 to 16:25, 19:1, 21:10, 21:55, 23:1, 23:21 to 23:24, 24:2, 24:5, 25:3, 25:14, 26:45, 44:1, 44:27, 44:28, 44:30 to 44:32, 44:34, 45:38, 48:24 to 48:26

Good faith and fair dealing, 5:12, 5:23, 25:3

Good will, 8:49

Income, 2:4 to 2:7, 2:9 to 2:11, 2:17 to 2:19, 2:29, 2:33 to 2:37, 2:39, 4:12, 4:13, 5:1, 5:2, 5:14, 5:15, 5:17, 5:39, 5:42, 6:18, 6:21, 6:23, 6:34, 7:1, 7:2, 7:27, 7:28, 7:39, 7:40, 7:42 to 7:45, 8:1 to 8:3, 8:5 to 8:13, 8:15, 8:16, 8:19 to 8:22, 8:25 to 8:33, 8:37 to 8:41, 8:43 to 8:53, 8:56, 8:59, 8:60, 8:62, 8:68, 9:3, 10:51, 10:52, 11:1, 11:2, 11:5, 11:24, 11:42, 11:44, 11:45, 15:56 to 15:58, 21:1, 21:10, 21:18, 21:41, 21:51, 21:63, 23:1, 23:24, 23:25, 23:29, 24:3, 25:1, 25:21, 25:30, 25:33, 26:1, 26:10, 26:43, 26:45 to 26:47, 38:14, 38:44, 38:52, 38:74, 38:76, 43:21, 43:24, 43:26, 43:43, 44:1, 44:25, 44:35, 44:36, 44:42, 45:26, 46:3, 46:15, 46:20 to 48:20, 48:25, 48:28, 48:37 to 48:39, 48:41, 48:62

Income tax, 2:9, 2:10, 2:17, 2:29, 2:33, 2:35, 2:37, 2:39, 5:42, 6:34, 7:2, 7:27, 7:28, 7:39, 7:42, 7:43, 8:1 to 8:3, 8:5, 8:7, 8:9, 8:15, 8:16, 8:19, 8:27, 8:28, 8:30, 8:32, 8:33, 8:40, 8:43, 8:56, 8:62, 9:3, 10:51, 10:52, 11:1, 11:2, 11:5, 11:42, 15:56, 15:57, 21:10, 21:41, 23:25, 24:3, 25:21, 26:1, 26:10, 26:43, 26:46, 26:47, 38:52, 38:74, 38:76, 43:21, 43:24, 43:26, 43:43, 44:1, 44:25, 44:35, 44:36, 44:42, 46:3, 46:21,

**PARTNERSHIP—Cont'd**

48:20, 48:25, 48:28, 48:37, 48:38, 48:62

Income tax aspects, 23:25

Income tax returns, 2:9, 2:10, 7:39, 8:2, 8:19, 8:28, 10:51, 11:1, 11:2, 38:76, 44:35, 46:3

Indemnification, 5:1, 5:25, 5:43

Individual, 2:9, 2:11, 2:17, 2:18, 2:33 to 2:35, 2:37, 2:39, 4:12, 5:1, 5:5, 5:19, 5:22, 5:23, 5:31 to 5:35, 5:39, 6:27, 6:28, 6:34, 6:41, 7:31, 7:39, 7:43, 7:44, 7:50, 8:16, 8:19 to 8:21, 8:25, 8:45, 9:2, 9:3, 9:35, 11:1, 11:5, 11:8, 11:24, 11:44, 15:56, 19:20, 21:2, 21:36, 21:55, 23:1, 24:3, 24:4, 25:21, 27:17, 27:29, 38:52, 43:21, 44:1, 44:29 to 44:31, 44:38, 46:3, 46:15, 46:20, 47:18, 48:4, 48:20, 48:28, 48:42

Insolvency limitations, 23:22

Interests, 2:5, 2:11, 2:13, 2:19, 2:26, 2:27, 2:33, 2:35, 2:37, 5:1, 5:12, 5:14 to 5:22, 6:1, 6:2, 6:10, 6:15, 6:17, 6:21, 6:22, 6:24 to 6:29, 6:34 to 6:36, 6:41, 7:2, 7:6, 7:11, 7:21, 7:27, 7:28, 7:31, 7:37, 7:38, 7:40, 7:43, 7:50, 8:1, 8:3, 8:10 to 8:18, 8:26 to 8:31, 8:33, 8:37, 8:44 to 8:62, 8:64 to 8:69, 9:35, 10:24, 11:24, 11:42, 13:43, 15:57, 15:58, 16:23 to 16:25, 19:1, 19:20, 21:1, 21:5, 21:6, 21:10, 21:11, 21:14, 21:18, 21:22, 21:26, 21:31, 21:35, 21:55, 21:63, 23:24, 24:4, 25:21, 25:29, 26:39 to 26:42, 26:44, 26:45, 26:47, 38:74, 38:76, 43:21, 43:24, 43:26, 43:43, 44:1, 44:32, 44:33, 44:36, 45:26, 45:30, 45:31, 45:33, 45:38, 45:42, 45:61, 46:3, 46:15, 46:20, 46:21, 47:16, 48:4, 48:20, 48:24 to 48:26, 48:29, 48:30, 48:32, 48:36, 48:38, 48:39, 48:41 to 48:43, 48:45, 48:56, 48:62

Interim distributions, 5:15, 5:16, 7:27, 7:28, 23:1, 23:21 to 23:25, 23:29, 23:30

Joint and several liability, 2:4, 2:36, 5:4, 5:13, 5:31

Judgment creditors, 2:34, 48:24

Judgments, 5:39

Knowledge, 5:28, 5:36, 5:43, 6:13, 6:19, 12:15, 16:23, 22:10, 37:8, 48:4

INDEX

**PARTNERSHIP—Cont'd**

Liability, 2:4 to 2:9, 2:11, 2:13, 2:14, 2:22, 2:23, 2:34 to 2:37, 2:39, 4:12, 5:1, 5:2, 5:4, 5:6, 5:7, 5:9 to 5:13, 5:17, 5:21, 5:25 to 5:33, 5:37, 5:39 to 5:43, 6:1 to 6:6, 6:10, 6:14, 6:17 to 6:19, 6:22, 6:27, 6:41, 7:1, 7:2, 7:6, 7:7, 7:11, 7:19, 7:21, 7:22, 7:27, 7:28, 7:31, 7:37 to 7:40, 7:42 to 7:45, 7:50, 8:1, 8:3, 8:7, 8:17, 8:21, 8:32, 8:38, 8:64, 9:9, 9:11, 9:35, 11:1, 11:5, 11:44, 12:15, 13:43, 16:25, 19:20, 21:1 to 23:1, 23:22, 23:29, 24:2 to 24:5, 24:7, 25:1, 25:3, 25:13, 25:14, 26:1, 26:10, 26:38 to 26:47, 27:17, 27:29, 38:74, 44:1, 44:25, 44:32, 44:33, 44:38, 45:26, 45:33, 45:38, 46:20, 46:21, 48:25, 48:26, 48:28, 48:32

Limited liability partnerships, 2:7, 5:1, 5:6, 5:9, 5:39 to 5:43, 6:2, 6:19, 7:6, 7:43, 8:7, 23:1, 23:22

Limited partners, 2:5, 2:8, 2:14, 2:18, 2:23, 2:26, 2:34 to 2:36, 5:39, 6:1 to 6:5, 6:7, 6:10, 6:12, 6:14, 6:15, 6:17 to 6:19, 6:22 to 6:27, 6:33 to 6:36, 6:41, 7:38, 7:43, 7:50, 8:37, 8:39, 9:35, 16:24, 21:10, 23:1, 23:22, 25:13, 44:27, 44:31, 44:33, 45:38, 48:25, 48:26

Limited partnership, 2:5, 2:6, 2:8, 2:9, 2:14, 2:23, 2:26, 2:27, 2:35 to 2:37, 3:8, 3:9, 4:12, 5:37, 6:1 to 6:15, 6:17 to 6:29, 6:32 to 6:36, 6:41, 7:1, 7:6, 7:19, 7:22, 7:37, 7:38, 7:43, 7:44, 7:50, 8:17, 8:21, 8:38, 8:54, 8:64, 9:11, 9:35, 11:44, 16:23 to 16:25, 19:1, 21:5, 21:10, 21:14, 21:31, 21:34, 23:1, 23:21 to 23:24, 24:2 to 24:5, 24:7, 25:1, 25:3, 25:21, 26:39, 26:45, 44:1, 44:27, 44:30, 44:31, 44:33 to 44:36, 45:38, 48:25, 48:26, 48:36

Limited partnerships, 2:5, 2:6, 2:8, 2:14, 2:26, 2:34 to 2:36, 5:38, 5:39, 6:1 to 6:15, 6:17 to 6:29, 6:32 to 6:36, 6:41, 7:1 to 8:3, 8:7, 8:64, 9:2, 16:24, 19:1, 21:10, 21:14, 23:1, 23:21, 23:22, 23:24, 25:1, 25:13, 26:39, 44:1, 44:27, 44:33, 48:25, 48:26, 48:32

Liquidation, 2:26, 6:35, 7:6, 8:1, 8:4, 8:27, 8:37, 8:47 to 8:50, 8:53, 8:55 to 8:57, 8:59 to 8:61, 8:64 to 8:66, 8:68, 8:69, 21:33 to 21:35, 21:41,

**PARTNERSHIP—Cont'd**

21:63, 23:1, 23:21, 26:39, 26:44, 26:47, 44:1, 44:25, 44:27 to 44:36, 44:38, 44:42, 47:16, 47:18, 48:24, 48:36, 48:41, 48:43

Losses, 2:4 to 2:6, 2:9, 2:17, 2:19, 2:33 to 2:37, 2:39, 5:14 to 5:16, 6:21, 6:34, 7:1, 7:28, 7:40, 7:43, 8:2, 8:3, 8:7, 8:10, 8:15, 8:16, 8:20, 8:30, 8:32, 8:34, 8:36 to 8:38, 8:44, 8:57, 8:64, 10:52, 11:1, 11:24, 11:42, 25:21, 25:29, 27:17, 27:29, 44:35, 44:36, 48:56

Management, 2:4 to 2:6, 2:8 to 2:11, 2:14, 2:18, 2:22, 2:23, 2:26, 2:33, 2:35 to 2:37, 2:39, 3:15, 5:1, 5:2, 5:4, 5:7, 5:14 to 5:18, 5:20, 5:23, 5:39, 5:41, 6:1 to 6:3, 6:9, 6:10, 6:12, 6:17, 6:19, 6:24, 6:25, 6:28, 6:36, 7:1, 7:2, 7:11, 7:19, 7:21, 7:22, 7:31, 7:38, 7:42, 7:43, 8:39, 9:2 to 11:2, 12:15, 16:23 to 16:25, 19:1, 19:20, 21:2, 21:5, 21:11, 21:14, 21:33, 22:8, 22:10, 24:3, 25:1, 25:3, 44:27, 44:31, 44:38, 45:42, 48:4, 48:24 to 48:26, 48:28, 48:32

Managers, 1:1, 2:6, 2:23, 2:37, 6:41, 7:1, 7:19, 7:22, 7:43, 7:50, 9:35, 19:1, 19:20, 25:1, 25:3, 25:14, 45:38

Members, 2:6 to 2:8, 2:11, 2:17 to 2:19, 2:22, 2:23, 2:26, 2:37, 5:1, 5:4, 5:8, 5:37, 5:39, 5:42, 6:1, 6:35, 6:41, 7:1, 7:6, 7:11, 7:19, 7:21, 7:22, 7:27, 7:28, 7:31, 7:37 to 7:40, 7:42, 7:43, 7:50, 8:1, 8:17, 8:29, 8:37, 8:44, 8:45, 8:47, 8:53, 9:3, 9:35, 11:8, 11:24, 12:15, 13:43, 16:25, 19:1, 19:20, 21:6, 21:11, 21:18, 21:36, 23:1, 23:25, 23:29, 23:30, 25:1, 25:3, 25:14, 25:21, 25:29, 26:39 to 26:41, 26:43, 26:44, 27:17, 38:73, 38:74, 38:76, 43:21, 43:43, 44:1, 44:38, 44:42, 45:38, 46:21, 48:20, 48:24 to 48:26, 48:30, 48:36, 48:41 to 48:43, 48:45, 48:56

Membership, 7:6, 7:28, 13:43, 15:58, 16:25, 19:20, 26:39, 26:40, 38:74, 44:38

Merger, 5:38, 8:64, 8:66, 19:1, 25:14, 26:10, 26:39 to 26:44, 26:46, 44:29, 44:38, 45:26, 45:33, 45:38, 48:32

**PARTNERSHIP—Cont'd**

Mergers, 5:1, 5:9, 6:1, 25:3, 26:1, 26:10, 26:38 to 26:40, 45:33  
 Misconduct, 2:7, 5:23, 5:43, 6:15, 44:29, 44:31, 44:38  
 Name, 2:4, 3:8, 3:9, 5:18, 5:35, 5:36, 5:39, 5:40, 6:4, 6:5, 6:14, 6:19, 6:27, 9:11, 11:2, 21:35, 24:5, 24:7, 26:40, 44:25, 46:3  
 Necessity, 26:10  
 Negligence, 2:7, 2:34, 5:3, 5:4, 5:21, 5:43  
 Notice, 2:4 to 2:6, 2:9, 2:11, 2:35 to 2:37, 4:12, 4:13, 5:3, 5:12, 5:20, 5:26, 5:28, 5:32, 5:43, 6:24, 6:27, 6:28, 7:44, 7:45, 8:21, 8:22, 11:44, 11:45, 13:43, 15:58, 19:20, 44:34, 47:18  
 Obligations, 2:4 to 2:8, 2:11, 2:13, 2:22, 2:26, 2:33, 2:35, 2:37, 2:39, 3:15, 5:1, 5:2, 5:4, 5:18, 5:21 to 5:23, 5:25, 5:26, 5:28, 5:31 to 5:33, 5:39, 5:43, 6:1, 6:3, 6:6, 6:9, 6:10, 6:14, 6:18 to 6:20, 6:22, 6:24, 6:25, 6:27, 8:12, 8:16, 8:17, 8:47, 9:9, 12:15, 13:43, 15:58, 21:22, 21:31, 21:34, 21:35, 21:55, 23:1, 23:22, 25:13, 25:14, 44:1, 44:32, 44:33, 44:35, 44:42, 45:30, 47:16, 48:26  
 Operation, 2:4, 2:6, 2:9, 2:13, 2:22, 2:36, 5:1, 5:2, 5:4, 5:7, 5:10, 5:12, 5:23, 5:39, 5:41, 6:1, 6:3, 6:9, 7:1, 8:2, 8:7, 8:19 to 8:22, 8:25 to 8:45, 8:61, 9:2, 11:8, 21:14, 21:26, 21:33, 21:35, 24:3, 25:14, 45:33, 48:4, 48:45  
 Operations, 2:13, 2:14, 5:2, 6:23, 6:41, 7:1, 7:50, 8:2, 8:29, 9:35, 19:1, 19:20, 21:1, 21:2, 21:5, 21:6, 21:10, 21:11, 21:14, 21:18, 21:22, 21:26, 21:31, 21:33 to 21:36, 21:41, 21:51, 21:55, 21:63, 22:8, 22:10, 23:1, 23:21 to 23:25, 23:29, 23:30, 24:2 to 24:5, 24:7, 25:1, 25:3, 25:13, 25:14, 25:21, 25:29 to 25:33, 26:1, 26:10, 26:38 to 26:47, 48:20  
 Orders, 29:14  
 Ownership, 2:17, 2:19, 2:26, 2:27, 2:39, 3:15, 4:12, 4:13, 5:5, 5:10, 5:20, 5:34, 6:35, 6:41, 7:43 to 7:45, 7:50, 8:3, 8:13, 8:21, 8:22, 8:30, 8:41, 8:44, 9:35, 11:8, 11:24, 11:42, 11:44, 11:45, 15:58, 21:1, 21:2, 21:5, 21:14, 21:18, 21:22,

**PARTNERSHIP—Cont'd**

21:26, 21:33, 21:35, 25:1, 25:29, 25:30, 26:1, 26:43, 38:74, 43:21, 43:24, 43:26, 44:1, 44:25, 44:42, 45:26, 46:15, 46:20, 46:21, 48:24, 48:25, 48:29, 48:37, 48:39, 48:42  
 Parties, 2:17, 2:33, 2:35, 2:37, 5:1 to 5:5, 5:7, 5:10 to 5:12, 5:17, 5:25 to 5:33, 5:35, 6:4, 6:9, 6:35, 7:7, 7:11, 8:8, 8:42, 8:44, 11:24, 21:1, 21:14, 21:55, 25:3, 25:32, 25:33, 26:1, 26:43, 44:34, 45:26, 45:38, 46:3  
 Partners, 2:4, 2:5, 2:7, 2:8, 2:10, 2:13, 2:14, 2:17 to 2:19, 2:22, 2:23, 2:26, 2:29, 2:33 to 2:36, 5:1 to 5:4, 5:7, 5:8, 5:11 to 5:32, 5:34 to 5:43, 6:1 to 6:5, 6:7, 6:9 to 6:15, 6:17 to 6:29, 6:33 to 6:36, 6:41, 7:2, 7:6, 7:38, 7:43, 7:50, 8:1, 8:2, 8:4 to 8:9, 8:11, 8:14 to 8:17, 8:19, 8:20, 8:25 to 8:34, 8:37, 8:39, 8:40, 8:42 to 8:44, 8:46, 8:48 to 8:50, 8:53, 8:55, 8:57, 8:59 to 8:62, 8:64 to 8:69, 9:3, 9:35, 10:49, 11:2, 11:42, 12:15, 16:24, 21:5, 21:10, 21:33, 21:35, 21:36, 21:55, 22:8, 22:10, 23:1, 23:21 to 23:25, 24:2, 24:4, 24:5, 25:13, 25:21, 25:33, 26:39 to 26:41, 26:43 to 26:45, 26:47, 27:17, 38:44, 38:52, 43:21, 43:24, 44:1, 44:27 to 44:36, 44:38, 44:42, 45:38, 47:16, 48:24 to 48:26, 48:56  
 Payment, 1:1, 2:14, 2:19, 2:26, 2:33, 2:35, 2:37, 5:10, 5:22, 5:43, 6:28, 6:35, 7:27, 7:28, 7:38, 7:43, 8:13, 8:16, 8:17, 8:39 to 8:43, 8:47 to 8:49, 8:51, 8:53, 8:59, 8:60, 15:58, 21:11, 21:55, 22:8, 23:1, 23:21, 23:24, 23:29, 25:31, 27:29, 38:44, 38:52, 38:73, 38:74, 38:76, 44:28, 44:29, 44:31, 47:16, 48:26, 48:29, 48:43, 48:56  
 Personal property, 5:36, 6:25, 8:10, 8:20, 10:24, 46:3, 47:18  
 Profits, 2:4 to 2:6, 2:10, 2:11, 2:19, 2:23, 2:34, 2:36, 3:9, 3:15, 5:4, 5:7, 5:10, 5:12, 5:14 to 5:16, 5:20, 5:21, 5:23, 6:21, 7:11, 7:21, 7:27, 7:28, 7:31, 7:40, 8:2, 8:3, 8:9, 8:13, 8:17, 8:19, 8:26, 8:27, 8:30, 8:34, 8:43, 8:44, 8:61, 8:62, 8:64, 10:52, 11:42, 15:57, 15:58, 16:25, 19:1, 21:5, 21:18, 21:51, 23:1,

INDEX

PARTNERSHIP—Cont'd

24:4, 25:3, 25:21, 25:29, 25:30,  
26:43, 26:45, 26:47, 38:74, 38:76,  
44:25, 44:32, 46:20, 48:26

Property, 2:10, 2:17, 2:19, 2:34, 3:8,  
4:12, 4:13, 5:1, 5:5, 5:10, 5:16,  
5:17, 5:21, 5:23, 5:27, 5:30, 5:32  
to 5:36, 6:20, 6:25, 6:35, 7:6, 7:11,  
7:27, 7:40, 7:44, 7:45, 8:1 to 8:4,  
8:6, 8:9 to 8:15, 8:17, 8:18, 8:20  
to 8:22, 8:29, 8:30, 8:32 to 8:35,  
8:37, 8:40 to 8:44, 8:46, 8:47, 8:49  
to 8:51, 8:53 to 8:60, 8:62 to 8:64,  
8:66 to 8:69, 9:3, 10:24, 11:1,  
11:42, 11:44, 11:45, 21:35, 21:41,  
23:1, 23:21, 23:25, 25:21, 25:29 to  
25:32, 26:39, 26:41, 26:42, 26:47,  
43:24, 44:1, 44:25, 44:29 to 44:31,  
44:36, 44:38, 46:3, 47:18, 48:4,  
48:20, 48:24, 48:25, 48:29, 48:30,  
48:37, 48:38, 48:56, 48:62

Purported partner, 5:13

Purpose, 2:18, 2:34, 5:2, 5:4, 5:18,  
6:21, 6:24, 6:28, 7:7, 8:3, 8:5,  
8:26, 8:44, 8:45, 8:47, 8:48, 8:54,  
9:11, 10:52, 11:8, 11:24, 21:5,  
21:6, 21:10, 21:11, 21:35, 24:5,  
24:7, 25:21, 25:29, 25:32, 26:43,  
26:47, 38:44, 38:52, 44:27, 46:3,  
48:24, 48:30, 48:38, 48:42, 48:43,  
48:45

Ratification, 22:8, 22:10

Real property, 5:32, 5:36, 6:35, 8:50,  
21:41, 48:20, 48:24, 48:25, 48:29,  
48:37, 48:38

Rights, 2:5, 2:10, 2:13, 2:19, 2:22, 2:26,  
2:27, 2:35, 2:39, 3:8, 3:9, 5:1, 5:2,  
5:4, 5:7, 5:10, 5:12, 5:14 to 5:18,  
5:20, 5:32 to 5:34, 5:36, 6:1, 6:2,  
6:9 to 6:15, 6:17 to 6:19, 6:22,  
6:25, 6:27, 6:28, 6:33, 6:36, 7:11,  
7:21, 7:22, 7:31, 7:38, 8:10, 8:11,  
8:17, 8:30, 8:51, 10:24, 15:58,  
16:25, 19:1, 19:20, 21:5, 21:6,  
21:10, 21:35, 23:1, 23:22, 25:3,  
38:74, 44:1, 45:38, 46:3, 48:4,  
48:24 to 48:26, 48:28, 48:32,  
48:36, 48:38, 48:41, 48:43, 48:45

S corporations, 2:4, 2:6, 2:9, 2:10, 2:17  
to 2:19, 2:23, 2:27, 2:39, 4:12, 5:1  
to 7:1, 7:40, 7:44, 8:1, 8:21, 8:30,  
8:39, 8:40, 8:63, 10:52, 11:1, 11:2,  
11:5, 11:8, 11:24, 11:42, 11:44,  
11:45, 21:63, 23:1, 25:1, 38:44,  
38:52, 48:20, 48:25, 48:26, 48:28

PARTNERSHIP—Cont'd

Scope, 1:1, 2:11, 5:1, 5:2, 5:4, 5:18,  
5:28, 6:1, 7:1, 8:1, 8:7, 11:1, 19:1,  
21:1, 21:2, 22:8, 23:1, 25:1, 26:1,  
29:14, 37:8, 44:1

Secretary of State, 2:5, 2:7, 2:8, 5:37,  
6:4, 6:7, 7:7, 9:9, 9:11, 24:7, 44:34

Services, 2:4, 2:7, 2:9, 2:10, 2:18, 2:33,  
2:35, 2:37, 2:39, 3:8, 3:15, 4:12,  
5:3, 5:5, 5:15, 5:21, 6:12, 6:20,  
7:21, 7:27, 7:28, 7:43, 7:44, 8:1 to  
8:3, 8:10, 8:13, 8:21, 8:29, 8:30,  
8:34, 8:43, 8:45, 8:51, 8:59, 8:60,  
8:67 to 8:69, 10:24, 10:52, 11:24,  
11:42, 11:44, 15:58, 21:51, 27:29,  
38:44, 38:74, 38:76, 46:3, 48:20

Sharing of profits and losses, 2:6, 5:15

Statement of authority, 5:18

Statement of dissolution, 44:34

Statement of partnership authority, 5:32,  
5:36

Statements, 5:8, 8:2, 12:15, 21:51

Statute of limitations, 24:5

Statutes, 2:7, 2:9, 2:10, 2:23, 2:26,  
2:36, 5:6, 5:10, 5:31, 5:39, 5:43,  
6:17, 7:1, 7:2, 7:19, 9:2, 13:43,  
16:25, 19:20, 21:6, 21:11, 21:36,  
22:10, 23:1, 25:14, 26:10, 37:8,  
44:1, 48:26

Stock redemption, 48:62

Tax, 1:1, 2:4 to 2:6, 2:9 to 2:11, 2:17 to  
2:19, 2:26, 2:29, 2:33 to 2:37,  
2:39, 4:12, 4:13, 5:1, 5:2, 5:14,  
5:16, 5:37 to 5:39, 5:42, 6:1, 6:21,  
6:24, 6:28, 6:34, 6:35, 7:1, 7:2,  
7:6, 7:11, 7:27, 7:28, 7:31, 7:38 to  
7:40, 7:42 to 7:45, 8:1 to 8:22,  
8:25 to 8:69, 9:2, 9:3, 10:24,  
10:49, 10:51, 10:52, 11:1, 11:2,  
11:5, 11:24, 11:42, 11:44, 11:45,  
15:56 to 15:58, 21:10, 21:11,  
21:18, 21:22, 21:41, 21:51, 21:63,  
23:1, 23:24, 23:25, 23:29, 23:30,  
24:3 to 24:5, 24:7, 25:1, 25:21,  
25:29 to 25:33, 26:1, 26:10, 26:38  
to 26:47, 27:29, 38:14, 38:44,  
38:52, 38:73, 38:74, 38:76, 39:2,  
43:21, 43:24, 43:26, 43:43, 44:1,  
44:25, 44:35, 44:36, 44:42, 45:26,  
45:30, 45:31, 45:33, 46:3, 46:15,  
46:20, 46:21, 48:4, 48:20, 48:25,  
48:26, 48:28, 48:30, 48:36 to  
48:39, 48:43, 48:56, 48:62

Taxation, 2:9, 2:17, 2:18, 4:12, 4:13,  
5:2, 7:1, 7:2, 7:6, 7:39, 7:40, 7:42

**PARTNERSHIP—Cont'd**

- to 7:45, 8:1, 8:3, 8:6, 8:7, 8:13 to 8:15, 8:46 to 8:48, 11:2, 15:56 to 15:58, 23:1, 23:30, 24:7, 26:40, 38:74, 38:76, 43:43, 48:30
- Termination, 2:4, 2:26, 2:33, 2:35, 2:37, 5:1, 5:19, 5:22, 6:27, 6:28, 8:7, 8:27, 8:59 to 8:62, 8:64, 8:66, 8:67, 11:1, 21:10, 21:18, 21:26, 21:33, 21:36, 24:4, 25:14, 26:43, 26:47, 37:8, 44:1, 44:25, 48:25, 48:28, 48:36
- Third parties, 2:17, 2:33, 2:35, 2:37, 5:1 to 5:3, 5:7, 5:11, 5:12, 5:17, 5:25 to 5:33, 6:4, 6:9, 6:35, 7:7, 7:11, 21:1, 25:3, 44:34, 45:38
- Third persons, 2:14
- Torts, 2:7, 2:36, 5:4, 5:25, 5:26, 5:29, 5:31, 5:43
- Transactions, 2:33, 2:35, 5:23, 5:38, 6:17, 8:1, 8:4, 8:5, 8:10, 8:14, 8:42 to 8:44, 8:48, 9:3, 11:1, 11:24, 12:15, 16:23 to 16:25, 25:1, 25:3, 25:21, 25:29 to 25:33, 26:1, 26:10, 26:38, 26:40, 26:47, 27:17, 27:29, 29:14, 46:3, 48:45
- Uniform Limited Partnership Act, 2:5, 2:26, 6:1, 6:2, 6:22, 6:25, 6:26, 6:29, 6:32, 6:33, 7:38, 23:21 to 23:24, 26:39, 44:30, 44:31, 44:33, 44:34, 45:38
- Use, 2:4, 2:5, 2:9, 2:11, 2:17, 2:19, 2:23, 2:33, 2:35, 2:37, 3:8, 3:9, 5:2, 5:10, 5:17, 5:23, 5:37, 5:39, 5:40, 6:2, 6:5, 7:1, 7:2, 7:28, 7:39, 8:2, 8:3, 8:6, 8:10, 8:26, 8:33, 8:43, 8:48, 8:59, 8:60, 9:2, 10:51, 10:52, 11:2, 12:15, 13:43, 16:23, 21:1, 21:22, 24:5, 24:7, 25:1, 25:29, 27:29, 37:8, 38:52, 38:74, 38:76, 44:1, 44:25, 48:4, 48:20, 48:24 to 48:26, 48:28, 48:29, 48:37 to 48:39, 48:41, 48:62
- Waiver, 6:9, 6:18, 43:21, 44:32
- Winding up, 5:7, 5:14, 5:15, 5:23, 6:17, 6:22, 6:28, 6:32, 23:1, 23:23, 44:1, 44:30 to 44:35, 44:42, 48:24

**PASSIVE LOSS**

- S corporation, 11:26
- Taxation, 4:6, 4:8, 7:43

**PATENTS**

- Abbreviations, 34:2
- Absolute novelty, 34:74
- After final rejection, 34:34

**PATENTS—Cont'd**

- Allowance, 34:31, 34:33, 34:36 to 34:38, 34:62, 34:74
- Appeal, 34:34, 34:48, 34:56, 34:70
- Appeals, 34:1, 34:2, 34:47 to 34:49, 34:70
- Application, 34:1, 34:2, 34:7 to 34:19, 34:22 to 34:25, 34:27 to 34:38, 34:40, 34:41, 34:49, 34:50, 34:54, 34:57, 34:64, 34:72 to 34:76, 35:4, 35:6, 37:22, 37:23, 50:13
- Assignment, 34:15, 34:23, 34:50 to 34:52, 37:22
- Business method patents, 34:46
- Claim interpretation, 34:25, 34:56, 34:70
- Claims, 12:8, 13:45, 30:10, 34:1, 34:8, 34:11, 34:14, 34:15, 34:20, 34:22, 34:25 to 34:27, 34:30 to 34:33, 34:36, 34:38, 34:41 to 34:43, 34:46, 34:53, 34:56, 34:58, 34:63, 34:72, 34:75
- Constitutional plan, 34:1, 34:3, 34:22
- Contributory infringement, 34:55
- Corporations, 10:24, 10:27, 34:68
- Declaratory judgment action, 34:69
- Defenses, 34:1, 34:63 to 34:66
- Definiteness requirement, 34:15, 34:26
- Definitions, 13:20, 34:2, 34:56
- Derivation proceedings, 34:7, 34:40, 34:49
- Design, 34:6, 34:11, 34:14, 34:15, 34:21, 34:24, 34:27, 34:38, 34:39, 34:52, 34:58, 34:60, 34:73, 46:3
- Design patent, 34:11, 34:14, 34:15, 34:24, 34:38, 34:58, 34:60, 34:73
- Design patent infringement, 34:58
- Design patents, 34:6, 34:21, 34:39, 34:58
- Determination of, 21:47, 34:1, 34:38, 34:56
- Direct infringement, 34:54, 34:55
- Disclosure, 18:19, 30:10, 30:12, 31:14, 34:22, 34:23, 34:28, 34:33, 34:49, 34:74, 35:4, 35:6, 35:33
- Doctrine of equivalents, 34:56, 34:57
- Documentation, 13:20, 34:62, 35:33, 50:13
- Drawings, 34:8, 34:14, 34:15, 34:22, 34:31, 34:32
- Duty of candor, 34:28
- Effective filing date, 34:12, 34:13, 34:22, 34:23

## INDEX

### PATENTS—Cont'd

Employees, 30:12, 34:16, 37:21 to 37:24  
Enforcement, 34:1, 34:52, 34:54 to 34:70  
Evidence, 34:43, 34:56, 34:63, 34:64, 34:70, 46:3, 50:13  
Ex parte reexamination, 34:42, 34:45  
Examination, 34:1, 34:16, 34:17, 34:20, 34:25, 34:28 to 34:36, 34:38, 34:42, 34:45, 34:56, 35:4, 37:23  
Filing, 12:8, 13:20, 34:1, 34:7 to 34:9, 34:11 to 34:17, 34:22, 34:23, 34:28, 34:29, 34:31, 34:36, 34:38, 34:42, 34:60, 34:64, 34:72 to 34:76, 35:4  
Filing the application, 34:16, 34:17, 34:38, 34:74  
Final office action, 34:33  
First office action, 34:31, 34:32  
First-inventor-to-file patenting priority, 34:5  
Foreign, 13:37, 18:19, 34:1, 34:9, 34:13, 34:15, 34:17, 34:23, 34:38, 34:44, 34:71 to 34:76, 35:4, 50:13  
Foreign filing, 34:1, 34:72, 34:76  
Inducement, 34:55  
Inequitable conduct, 34:45, 34:64  
Inequitable conduct or fraud, 34:45, 34:64  
Infringement, 15:4, 34:1, 34:26, 34:27, 34:36, 34:52, 34:54 to 34:63, 34:68 to 34:70, 35:4, 45:6  
Initial, 12:8, 30:10, 30:12, 31:14, 34:29, 34:67  
Inter partes review, 34:43, 34:44  
Interpretation, 34:15, 34:25, 34:43, 34:56, 34:70  
Invalidity, 34:46, 34:63, 34:64  
Invention, 34:1, 34:5, 34:8 to 34:10, 34:12, 34:14, 34:15, 34:17, 34:20, 34:22 to 34:24, 34:26, 34:28, 34:30, 34:36, 34:40, 34:49, 34:50, 34:52, 34:54 to 34:57, 34:59, 34:60, 34:64, 34:76, 35:4, 37:21 to 37:24  
Inventorship, 34:7  
Issuance, 34:35, 34:38, 34:43, 34:44, 34:49, 34:74, 35:4, 35:33  
Jurisdiction, 32:26, 34:68 to 34:71, 34:75, 34:76  
Leahy-Smith America Invents Act of 2011, 34:2

### PATENTS—Cont'd

Licenses, 12:8, 13:37, 13:45, 34:52, 34:53, 45:57, 50:13  
Licensing, 13:37, 34:52  
Literal infringement, 34:56, 34:57  
Loss of rights, 34:12, 34:22  
Maintenance fees, 34:39  
Marking, 34:1, 34:19, 34:62  
Misuse, 34:52, 34:65  
Nonobviousness, 34:23, 34:24, 35:4  
Notice, 34:19, 34:29, 34:33, 34:36 to 34:38, 34:62  
Novelty, 34:23, 34:24, 34:31, 34:74, 35:4  
Obtaining, 34:41, 34:72, 35:6  
Obviousness, 34:24, 34:31, 34:63  
Options available, 34:17  
Ordinary skill, 34:20, 34:24, 34:26  
Overview, 34:3  
Ownership, 13:37, 30:10, 30:12, 34:1, 34:50, 34:52, 34:53, 37:21 to 37:24  
Parts, 34:1, 34:14, 34:15, 34:60  
Patentability, 34:1, 34:9, 34:22 to 34:28, 34:30, 34:42, 34:45, 34:64  
Pending, 34:9, 34:19, 34:25, 34:28, 34:35, 34:36  
Personal jurisdiction, 34:68  
Post-grant review, 34:43, 34:44  
Preemption, 35:6  
Preparation, 34:9  
Prior art, 34:9, 34:23, 34:24, 34:27, 34:30, 34:32, 34:43, 34:52, 34:58  
Prior commercial use, 34:66  
Priority, 13:20, 34:1, 34:5, 34:13, 34:38, 34:72 to 34:75  
Proving title, 34:53  
Provisional rights, 34:36  
Publication, 34:17, 34:23, 34:36, 34:37, 34:74, 35:4, 35:33  
Reexamination, 34:42, 34:45, 34:47  
Reissue, 34:41, 34:43 to 34:45  
Remedies, 34:1, 34:60  
Representation, 30:12, 34:18  
Requirement, 10:27, 13:20, 34:1, 34:7, 34:8, 34:12, 34:14 to 34:16, 34:20, 34:22 to 34:24, 34:26, 34:28, 34:31, 34:32, 34:52, 34:61 to 34:63, 34:74, 34:75, 35:6, 50:13  
Rights, 10:24, 10:27, 13:20, 13:45, 30:12, 32:47, 34:1, 34:3, 34:8, 34:12, 34:15, 34:16, 34:22, 34:23, 34:36, 34:40, 34:50 to 34:70,

**PATENTS—Cont'd**

35:33, 37:21 to 37:24, 45:6, 46:3  
 Royalty, 34:36, 34:52, 34:60, 37:23  
 Scope, 13:37, 34:1, 34:2, 34:15, 34:20,  
 34:23, 34:24, 34:26, 34:32, 34:52,  
 34:58, 34:65, 37:22, 37:23, 50:13  
 Statutes, 13:37, 13:45, 34:4, 34:30,  
 34:52, 34:70, 35:6  
 Strategy, 34:27  
 Subject matter, 34:1 to 34:3, 34:6,  
 34:12, 34:15, 34:20, 34:21, 34:23  
 to 34:27, 34:30 to 34:32, 34:40,  
 34:52, 34:57, 34:72 to 34:75, 35:4  
 Supplemental examination, 34:28, 34:45  
 Term, 30:12, 34:1, 34:2, 34:6, 34:12,  
 34:15, 34:20, 34:38 to 34:41,  
 34:54, 34:61, 35:4, 45:6, 46:3  
 Trade secrets, 10:24, 10:27, 35:4, 35:6,  
 35:33, 37:21, 37:24, 45:6, 45:17  
 Types, 13:20, 21:47, 34:1, 34:6, 34:11,  
 35:4, 35:6, 37:24  
 Utility, 34:1, 34:6, 34:14 to 34:17,  
 34:20, 34:24, 34:36, 34:38, 34:39,  
 34:58, 34:72  
 Utility subject matter, 34:72  
 Venue, 34:68  
 Who may apply, 34:10

**PAYMENT**

Advance, 1:7, 1:9, 4:14, 8:23, 8:59,  
 8:60, 10:7, 11:46, 13:6, 13:26,  
 13:28, 13:36, 13:56, 13:58, 15:24,  
 15:39, 27:3, 28:1, 30:7, 37:3,  
 37:19, 38:7, 38:10, 38:15, 45:59,  
 47:40, 49:9  
 Assignments, 12:7  
 Bankruptcy, 2:26, 2:33, 2:35, 2:37,  
 4:14, 5:22, 6:28, 8:23, 10:7, 11:46,  
 13:5, 13:23, 13:36, 13:56, 13:57,  
 38:17, 44:28, 44:29, 44:31, 45:36,  
 47:1, 47:16, 47:17, 47:22 to 47:25,  
 47:29, 47:30, 47:32, 47:33, 47:36,  
 47:39, 47:40, 47:47, 47:49, 47:52,  
 47:55, 47:60, 47:68, 47:72, 47:77  
 Compensation, 2:19, 4:14, 8:13, 8:23,  
 8:39, 8:43, 9:17, 10:7, 11:46,  
 11A:10, 12:13, 14:13, 15:23,  
 15:58, 16:21, 19:39, 25:23, 27:3,  
 28:5, 28:24, 28:38, 29:27, 37:3,  
 38:1, 38:3, 38:4, 38:6 to 38:12,  
 38:15 to 38:17, 38:20, 38:23,  
 38:25, 38:33, 38:34, 38:36, 38:40  
 to 38:44, 38:47 to 38:49, 38:52,  
 38:54 to 38:56, 38:64, 38:66 to  
 38:68, 38:73, 38:74, 38:76, 39:1,

**PAYMENT—Cont'd**

39:4, 40:10, 40:21, 40:25, 41:25,  
 41:36, 45:20, 48:60  
 Contracts, 1:9, 9:17, 13:27, 13:59, 14:4,  
 14:17, 15:21, 22:8, 23:2, 23:5,  
 27:3, 28:5, 37:3, 38:9, 40:33, 44:6,  
 47:1, 47:40, 47:47, 49:5, 49:6  
 Credit insurance, 13:55  
 Dividends, 2:19, 8:39, 9:26, 11:48,  
 12:13, 15:11, 15:23, 15:30, 15:39,  
 19:39, 20:8, 22:3, 22:15, 23:1 to  
 23:12, 23:15, 23:19, 23:21, 23:24,  
 23:26, 23:27, 23:29, 25:23, 25:26,  
 38:4, 38:6 to 43:7, 44:17  
 Enforcement, 19:39, 27:3, 29:19, 29:27,  
 40:2, 40:25, 41:25, 41:66, 49:5,  
 49:6, 49:9  
 Guarantees, 2:15, 4:14, 8:23, 10:7,  
 11:46, 13:23, 13:24, 14:12, 14:18,  
 21:50, 27:29, 39:8, 47:49  
 Installment notes, 48:47  
 Interest, 1:2, 2:15, 2:19, 2:26, 4:14,  
 5:10, 5:22, 6:28, 6:35, 7:27, 7:30,  
 7:38, 8:13, 8:16, 8:17, 8:23, 8:39  
 to 8:43, 8:47 to 8:49, 8:53, 8:59,  
 8:60, 9:7, 10:7, 10:36, 10:45,  
 11:46, 11:48, 12:7, 12:13, 12:16,  
 12:37, 13:5, 13:6, 13:16, 13:23,  
 13:40, 13:55, 13:56, 14:9, 14:13,  
 15:7, 15:15, 15:23, 15:24, 15:39,  
 15:58, 16:21, 19:8, 19:39, 21:3,  
 21:11, 21:19, 21:30, 21:48, 21:50,  
 22:16, 23:1, 23:10, 23:21, 23:26,  
 24:1, 25:6, 25:23, 26:26, 26:35,  
 27:3, 27:5, 27:29, 30:12, 38:1,  
 38:7, 38:8, 38:11, 38:16, 38:25,  
 38:33, 38:40, 38:42, 38:56, 38:74,  
 39:1, 43:2, 43:3, 43:12, 43:30,  
 43:44, 44:28, 44:29, 44:31, 45:14,  
 45:19, 45:46 to 45:49, 46:1, 46:25,  
 46:27 to 46:29, 47:22, 47:25,  
 47:39, 47:40, 47:49, 47:52, 47:68,  
 47:72, 48:1, 48:2, 48:15, 48:26,  
 48:43, 48:47, 48:49, 48:51 to  
 48:57, 48:60, 49:5  
 International Standby Practices, 13:61  
 Letters of credit, 12:16, 13:1, 13:58 to  
 13:61, 14:12  
 Limited partnerships, 2:14, 2:15, 2:26,  
 2:35, 6:28, 6:35, 23:1, 23:21,  
 23:24, 24:1, 48:26  
 Loans, 3:5, 4:14, 8:17, 8:23, 8:42, 9:17,  
 10:7, 11:46, 12:13, 13:1, 13:5,  
 13:6, 13:16, 13:23, 13:24, 13:26 to  
 13:28, 13:32, 13:36, 13:40, 14:4,  
 14:9, 14:12, 14:13, 14:17, 14:18,



## INDEX

### **PAYMENT—Cont'd**

15:39, 21:50, 22:16, 25:23, 27:3,  
27:29, 45:19, 47:22, 48:29, 48:60

Prepayment penalties, 13:16

Receivables, 8:40, 8:41, 8:47, 8:49,  
8:51, 8:53, 13:1, 13:26, 13:27,  
13:45, 13:55 to 13:57, 43:44,  
45:14, 45:49, 46:1

Taxation, 2:16, 4:14, 7:43, 8:13, 8:47,  
8:48, 15:58, 23:1, 23:15, 24:1,  
26:35, 38:1, 38:11, 38:33, 38:74,  
38:76, 43:37, 45:1, 46:1, 46:23,  
46:29

Terms, 1:1, 1:2, 1:6, 1:7, 1:9, 2:37, 3:5,  
7:38, 8:49, 9:7, 9:17, 9:21, 9:26,  
10:45, 12:7, 12:37, 13:1, 13:4,  
13:5, 13:26, 13:55, 13:56, 13:59,  
13:61, 14:6, 14:17, 15:15, 15:21,  
15:24, 15:39, 19:4, 21:3, 21:11,  
21:48, 21:49, 22:3, 22:8, 23:1,  
23:3, 23:9, 23:21, 23:24, 23:26,  
25:23, 26:26, 28:5, 28:21, 28:24,  
28:38, 30:11, 37:47, 38:17, 38:40,  
38:43, 38:48, 38:55, 39:4, 43:2,  
44:29, 44:31, 45:1, 45:2, 45:19,  
45:36, 45:43, 45:45 to 45:50,  
45:53, 45:58, 45:60, 46:25, 47:47,  
47:49, 47:52, 47:55, 47:77, 48:47,  
48:49, 49:5, 49:6, 49:9, 50:6

Transfers, 2:19, 2:26, 2:37, 8:47 to  
8:49, 8:51, 8:53, 8:59, 8:60, 10:45,  
13:23, 21:3, 38:41, 43:2, 45:40,  
47:22, 47:49, 49:5

### **PENALTIES**

Tax preparer penalties, 1:37

### **PENSION**

Civil Rights Act of 1964, 41:19

### **PERMITS**

Accountants, 27:3, 49:3

Businesses and occupations, 3:12

Expiration, 44:30

Fees, 13:29, 27:3, 30:12, 49:5

Issuance, 7:43, 9:17, 9:21, 17:1, 27:3,  
38:28

Legal aliens, 41:54

Limited liability companies, 7:43, 44:39

Patents, 10:24, 13:37, 30:12, 34:9

Property, 1:28, 5:23, 5:32, 8:20, 8:67,  
9:21, 10:24, 13:35, 24:12, 27:3,  
44:30, 47:38, 47:49, 48:40, 49:3

Renewal, 30:12

Restrictions, 5:12, 6:5, 10:4, 13:3,  
13:35, 17:1, 18:27, 22:4, 35:37,

### **PERMITS—Cont'd**

38:28, 40:12, 47:38, 48:40, 49:5

Sale or transfer, 22:4

### **PERSONAL PROPERTY**

Limited partnerships, 6:25

### **PHANTOM EQUITY**

Venture capital financing, 15:59

### **PHANTOM STOCK PLANS**

Executive and owner compensation,  
38:23, 38:40, 38:42

### **PIECEWORKERS**

Fair Labor Standards Act, 40:8

### **PIERCING THE CORPORATE VEIL**

Corporation, 2:15, 7:4, 7:11, 7:17, 9:24,  
19:10, 25:15, 25:16

Limited liability company, 3:13, 7:4

### **PLANT CLOSINGS**

Notice, 37:19

### **POLLUTION CONTROL**

Government financing, 14:16

### **POOLING AGREEMENTS**

Advantages of, 20:6, 20:12

Disadvantages of, 20:12, 20:22

### **POST-CLOSING DUE DILIGENCE**

Accounting, 12:37

### **PREEMPTIVE RIGHTS**

Shareholders, 9:10, 9:15, 15:18, 15:22,  
19:8, 19:39, 22:3, 25:5, 38:24

### **PREFERRED STOCK**

Bailouts, 43:31, 43:35 to 43:38

Definition, 15:22, 15:29, 26:20, 43:36,  
43:38

Dividends, 9:26, 10:28, 11:9, 15:11,  
15:23, 15:30, 15:31, 15:39, 23:1,  
23:5, 23:9, 23:10, 23:16, 23:18,  
23:24, 23:29, 26:15, 43:31, 43:36,  
48:41

Sale or redemption of, 43:38

Section 306 stock, 43:35 to 43:38

Taxation of dispositions, 43:37

Venture capital financing, 15:11, 15:12,  
15:17, 15:22 to 15:24, 15:29 to  
15:31, 15:39, 15:48, 15:53

### **PREMIUMS**

Corporations, 11:41, 27:6, 38:52, 47:8

**PREPAYMENT**

Commercial loans, 13:16

**PRICE DISCRIMINATION**

Advertising, 28:1  
 Brokerage, 28:5, 28:21  
 Clayton Act, 28:1, 28:2, 28:5, 28:6  
 Commissions, 28:21  
 Damages, 28:1, 28:41  
 Defenses, 28:23  
 Federal Trade Commission Act, 28:2, 28:5  
 Franchises, 31:17, 31:25  
 Functional discounts, 28:23  
 Injury to competition, 28:22, 28:41  
 Like grade and quality, 28:21  
 Predatory pricing, 28:41  
 Price discrimination, 28:1, 28:2, 28:5, 28:6, 28:21 to 28:23, 28:41, 29:12, 31:17, 31:25  
 Price-fixing, 28:1, 28:5, 31:17  
 Promotional allowances, 28:21  
 Risk, 28:1  
 Robinson-Patman Act, 28:21 to 28:23, 28:41, 29:12, 31:25  
 Sale, 28:1, 28:5, 28:21 to 28:23, 31:17, 31:25  
 Sherman Act, 28:2, 28:5, 28:6, 28:41

**PRICE-FIXING**

Antitrust, 28:1, 28:5, 28:9, 28:16, 28:19, 28:26, 28:31, 29:28, 31:17  
 Circumstantial evidence, 28:31  
 Conspiracy, 28:9, 28:26, 28:31  
 Direct evidence, 28:31  
 Evidence, 28:9, 28:26, 28:31  
 Per se rule, 28:1, 28:26  
 Rule of reason, 28:1, 28:26

**PRIOR COMMERCIAL USE**

Patents, 34:66

**PRIVACY**

Compliance, 49:5, 49:8, 49:9  
 Computer Fraud and Abuse Act, 49:5, 49:9  
 Consumer Privacy Act, 27:24, 49:5  
 Data breaches, 27:24, 49:5  
 Defamation, 27:22, 27:24  
 E-commerce, 5:3, 49:5, 49:8  
 E-mail, 49:5, 49:8, 49:9  
 Enforcement, 49:5, 49:9  
 EU-U.S. Privacy Shield, 49:5  
 European Union, 27:24, 49:5

**PRIVACY—Cont'd**

Fair Credit Reporting Act, 49:5  
 False imprisonment, 27:22  
 Gramm-Leach-Bliley Act, 49:5  
 Health Insurance Portability and Accountability Act, 49:5  
 Invasion of privacy, 27:22  
 Investigations, 27:22  
 Litigation, 27:22, 27:24  
 Notice, 5:3, 27:22, 49:5  
 Safe harbor, 49:5  
 Social media, 49:5, 49:9  
 Social security, 49:5  
 Stored Communications Act, 49:5  
 Technology, 49:5, 49:8, 49:9

**PRIVATE FOUNDATIONS**

Not-for-profit corporations, 11A:2, 11A:4, 11A:7

**PRIVILEGE**

Accountants, 49:3

**PROFESSIONAL SERVICES**

Limited liability companies, 4:12, 7:43, 7:44, 8:21, 11:44

**PROFIT SHARING**

Corporations, 38:1, 38:74  
 Qualified retirement plans, 38:1, 39:3, 39:4, 39:11 to 39:14, 39:26, 39:32

**PROFITS AND LOSSES**

Limited liability company, 2:6, 7:15, 7:28, 7:29  
 Taxation, 8:3

**PROHIBITIONS**

Commercial loans, 13:16, 13:21

**PROPERTY**

Dividends, 2:19, 4:13, 7:45, 8:22, 9:3, 10:8, 10:10, 10:28, 10:40, 10:48, 10:55, 11:1, 11:18, 11:31, 11:40, 11:45, 16:10, 20:7, 23:1 to 23:5, 23:7, 23:11, 23:13, 23:14, 23:17 to 23:19, 23:21, 23:25, 23:26, 25:5, 25:23, 26:21, 27:6, 38:7, 43:14, 44:25  
 Intellectual property, 3:8, 9:8, 10:24, 10:27, 12:8, 15:4, 15:21, 15:25, 17:7, 27:3, 27:5, 28:15, 28:33, 29:23, 32:51, 33:53, 34:1, 35:2 to 35:7, 36:4, 36:25, 37:1, 37:4, 37:7, 37:20 to 37:27, 45:6, 45:8, 45:17, 46:4, 47:6, 49:3, 49:4, 49:9

## INDEX

### PROPERTY—Cont'd

Taxation, 2:17, 4:3, 4:5, 4:8, 4:9, 4:11 to 4:14, 7:6, 7:40, 7:44, 7:45, 8:1, 8:3, 8:6, 8:13 to 8:15, 8:46, 8:47, 10:1, 10:42, 10:56, 11:31, 11:40, 23:1, 23:18, 24:16, 24:18, 24:20, 24:22 to 24:25, 26:35 to 26:37, 38:33, 38:35, 38:37, 48:30, 49:8

### PROPERTY INSURANCE

Consequential loss, 27:14  
Indirect loss, 27:13  
Replacement cost, 27:11

### PROPOSAL LETTERS

Commercial loans, 13:19

### PROXY

Advantages of, 19:20, 20:6, 20:9, 20:12  
Definition, 20:10  
Disadvantages of, 20:2, 20:9, 20:12  
Irrevocable, 20:3, 20:6, 20:9 to 20:12, 20:26  
Public company, 18:40, 18:44  
Shareholders, 9:18, 17:14, 18:40, 18:44, 19:6, 19:7, 19:16 to 19:18, 19:20, 20:2, 20:6, 20:9 to 20:12, 20:28  
Solicitation, 18:40, 19:7  
Validity, 20:3, 20:9, 20:11

### PUBLIC CHARITIES

Not-for-profit corporations, 11A:4, 11A:6, 11A:7, 11A:13, 11A:16

### PUBLIC COMPANY

Company, 12:4, 12:26, 15:40, 15:41, 15:50, 15:56, 18:1, 18:3, 18:8, 18:11, 18:36 to 18:44, 27:3, 47:40  
Insider trading, 18:41  
Periodic reporting, 18:39, 18:44  
Proxy rules, 18:40  
Registration, 15:40, 15:41, 18:1, 18:38, 18:39, 18:44  
Reporting requirements, 18:1, 18:37 to 18:39, 18:41, 18:42, 18:44  
Reports, 18:1, 18:39 to 18:42, 18:44, 27:3  
Shareholders, 12:4, 15:41, 18:11, 18:36, 18:37, 18:40, 18:42, 18:44  
Transactions, 15:50, 18:1, 18:8, 18:37, 18:41, 27:3  
Transactions by, 18:37, 18:41

### PUBLIC OFFERING

Advantages, 2:11  
Auditors, 18:18

### PUBLIC OFFERING—Cont'd

Cheaper capital, 18:4  
Company, 1:11, 2:11, 12:25, 12:26, 15:2, 15:7, 17:2, 17:7, 17:19, 17:28, 18:1, 18:14 to 18:25, 18:27, 18:33, 18:34, 18:36, 18:39, 21:2, 38:43  
Consequences, 2:11, 18:36, 18:39  
Counsel, 17:2, 17:7, 17:23, 17:28, 18:16, 18:17, 18:19, 18:21, 18:25 to 18:27, 18:29, 18:33, 18:34, 38:43  
Counsel for, 18:25  
Disadvantages, 2:11  
Dissemination of information, 18:27  
Due diligence, 18:15, 18:16, 18:34  
Exposure, 2:11  
Forms, 2:11, 18:1, 18:33, 18:39  
Identification of, 18:29  
Integration, 18:1, 18:26  
Issuer, 17:4, 17:7, 17:19, 17:21, 17:23, 17:28, 18:1, 18:9, 18:14, 18:16, 18:27, 18:34, 18:35  
Issuers, 12:25, 17:2, 17:7, 17:19, 17:23, 17:28, 18:1, 18:39  
Managing underwriter, 18:15, 18:16, 18:19  
Miscellaneous, 18:21  
Outside experts, 18:19  
Participants, 18:13 to 18:21  
Periodic reporting, 18:39  
Periodic reporting requirements, 18:39  
Printer, 18:20  
Purpose, 18:2, 18:23, 18:25 to 18:27  
Registration, 12:25, 15:42, 15:43, 16:1, 17:2, 17:4, 17:7, 17:19, 17:23, 17:28, 18:1, 18:9, 18:16, 18:17, 18:24 to 18:27, 18:29, 18:33 to 18:35, 18:39  
Regulation A, 17:19, 17:23, 18:1  
Reporting, 15:42, 17:2, 17:19, 17:28, 18:1, 18:27, 18:36, 18:39  
Reporting requirements, 15:42, 17:19, 18:1, 18:39  
Reports, 17:23, 18:1, 18:27, 18:39  
Requirements, 15:2, 15:42, 15:43, 16:1, 17:2, 17:4, 17:19, 17:28, 18:1, 18:9, 18:20, 18:23, 18:24, 18:27, 18:33, 18:34, 18:39  
Restrictions, 15:42, 18:27  
Review process, 18:9, 18:35  
Securities Exchange Act of 1934, 15:42, 18:1

**PUBLIC OFFERING—Cont'd**

- Shareholders, 2:11, 18:21, 18:27, 18:36, 38:43
- Smaller reporting companies, 18:1
- State, 2:11, 12:25, 16:1, 17:19, 17:23, 17:28, 18:9, 18:17, 18:24, 18:27, 18:33 to 18:35, 38:43
- Structuring of, 18:25
- Transactions, 12:25, 15:2, 15:42, 16:1, 17:2, 17:4, 17:21, 17:28, 18:1, 38:43
- Transactions by, 17:4
- Underwriter, 17:2, 18:15, 18:16, 18:19, 18:24, 18:33, 18:34

**PUNITIVE DAMAGES**

- Torts, 27:21, 35:39

**PURCHASE**

- Limited liability companies, 7:18, 7:34, 7:38, 21:1, 38:1, 43:1, 44:1, 44:37
- Loans, 3:5, 4:15, 8:24, 9:5, 10:9, 11:47, 12:12, 13:5, 13:14, 13:20, 13:22, 13:28, 13:30, 13:33, 13:54, 14:5, 14:9, 14:12, 14:20, 14:24, 14:29, 14:33, 15:39, 16:16, 21:50, 21:58, 25:23, 27:3, 37:30, 45:68, 48:60
- Receivables, 8:65, 13:9, 13:30, 13:55, 13:57, 45:14, 45:15, 45:49, 46:1, 46:20
- Taxation, 4:10, 4:15, 8:48, 11:32, 11:40, 15:54, 15:57, 15:58, 21:62, 38:1, 38:35, 43:1, 43:43, 46:1, 46:23, 46:29, 48:30

**PURCHASE MONEY SECURITY INTERESTS**

- Secured loans, 13:33

**PURCHASE ORDER FINANCING**

- Secured loans, 13:30

**PURPOSE**

- Joint stock companies, 8:3
- Limited liability companies, 5:2, 6:37, 7:7, 7:46, 8:3, 9:31, 11A:1, 11A:10, 20:29, 44:37

**QUALIFICATION**

- Compensation, 17:1, 18:1, 40:20, 41:12

**QUALIFIED FOREIGN ENTITIES**

- Nonresident businesses, 24:14

**QUALIFIED MEDICAL CHILD SUPPORT ORDERS**

- Executive and owner compensation, 38:60

**QUALIFIED RETIREMENT PLANS**

- Accrued benefit requirements, 39:24
  - Advantages of maintaining, 39:3
  - Annuities, 39:9, 39:34
  - Calculating pay, 39:6
  - Deductibility of employer contributions, 39:42
  - Deductible IRAs, 39:35, 39:36
  - Defined benefit plans, 39:2, 39:3, 39:5, 39:8, 39:16, 39:24, 39:28
  - Defined contribution plans, 39:2, 39:9, 39:16, 39:21, 39:27, 39:40
  - Definition, 38:14, 39:2, 39:4 to 39:6, 39:9
  - Employee contributions, 38:8, 39:8, 39:13, 39:20, 39:23, 39:27, 39:28
  - Employee stock ownership plan, 39:15
  - Employer contributions, 38:4, 38:13, 39:3, 39:10 to 39:13, 39:21, 39:27, 39:28, 39:39, 39:41, 39:42
  - Exemption from early withdrawal tax, 39:37
  - Minimum funding standard, 39:25, 39:26
  - Minimum vesting standards, 39:20 to 39:23
  - Money purchase pension plan, 39:10, 39:13, 39:32
  - Non-deductible IRAs, 39:36
  - Non-qualified plans, 39:45
  - Nondiscrimination, 38:1, 38:13, 39:12, 39:17 to 39:19, 39:40
  - Participation and nondiscrimination standards, 39:17 to 39:19
  - Profit sharing plan, 39:3, 39:4, 39:11 to 39:14, 39:32
  - Purpose of minimum funding rules, 39:25
  - Requirements, 4:1, 21:7, 38:1, 38:8, 38:13, 38:14, 39:2, 39:12, 39:15, 39:16, 39:18, 39:21, 39:24, 39:25, 39:35, 39:39
  - Simple plans, 39:44
  - Sole proprietorships, 4:1, 4:16
  - Stock bonus plan, 39:12, 39:14, 39:15
  - Thrift plan, 39:13
  - Types of plans, 4:16, 38:1, 39:2
  - Vesting upon attainment of normal retirement age, 39:22
  - Years of service for vesting purposes, 39:23
- QUALIFIED SMALL BUSINESS STOCK**
- Taxation, 2:18, 4:5, 15:53, 15:54

## INDEX

### RATES

Taxation, 2:9, 2:17, 2:18, 4:3 to 4:5,  
4:12, 4:16, 7:44, 10:1, 10:6, 10:57,  
11:31, 15:46, 15:53 to 15:58, 23:1,  
23:15, 24:16, 38:74, 43:37, 44:19,  
46:1, 48:23, 49:8

### REAL ESTATE

Investment trusts, 10:8, 10:32, 10:55

### REASONABLE ACCOMMODATION

Rehabilitation act of 1973, 41:56

### REASONABLE COMPENSATION

Executive and owner compensation,  
38:3 to 38:7, 38:9, 38:44, 38:75

### REASONABLENESS

Limited liability companies, 38:1

### RECORDKEEPING

Documents, 49:9  
Fair Labor Standards Act, 41:35  
Occupational Safety and Health Act of  
1970, 42:7, 42:11  
Requirements, 41:35, 42:7, 42:11, 49:9

### RECORDS

Accountants, 12:29, 45:23, 49:3  
Documents, 1:7, 5:12, 6:24, 7:18, 12:7,  
12:15, 12:16, 15:2, 15:20, 16:25,  
18:44, 19:1, 19:21, 19:25, 19:28,  
19:32, 29:5, 33:50, 36:26, 37:18,  
42:25, 47:10, 47:11, 49:6, 49:9,  
50:40  
Federal Trade Commission, 49:5, 49:9  
Limited partnership, 2:26, 6:24, 6:25,  
6:28, 7:38, 16:25, 19:1, 21:5,  
44:31

### REDEMPTION

Stock redemption, 23:5, 43:1, 43:10,  
43:13, 43:16, 48:62

### REGISTRATION

Accountants, 2:7, 2:34, 16:2, 17:7,  
18:34, 18:39, 49:3, 49:8  
Engineers, 2:7  
Foreign limited partnerships, 6:8

### REHABILITATION ACT OF 1973

Discrimination, 27:3, 41:1, 41:55, 41:56  
Hiring individuals with disabilities,  
41:55  
Reasonable accommodation, 41:56

### REIMBURSEMENT

Executive and owner compensation,  
38:1, 38:10, 38:53, 38:55, 38:63,  
38:64, 38:66, 38:70

### RELEASE

Corporations, 27:3, 27:24, 47:16

### RELIANCE

Limited liability companies, 7:11  
Partnership, 5:13, 7:11, 16:23

### REORGANIZATION

Acquiring corporation, 11:40, 26:4,  
26:7, 26:10 to 26:13, 26:17, 26:18,  
26:20, 26:22, 26:24 to 26:26, 46:9,  
46:17

Carryover of tax attributes, 26:25

Divisive, 26:6, 26:14, 26:16, 26:17,  
26:31

IRS rulings, 26:5

Limited liability company, 26:10, 26:16,  
26:38, 44:25

Merger, 5:38, 26:7, 26:10, 26:12 to  
26:14, 26:16, 26:18, 45:51

Purpose of, 26:3, 26:4, 26:13, 26:19,  
26:26, 47:13, 47:38, 47:39

Recapitalization, 20:17, 26:15, 26:20

Receipt of boot, 26:21, 26:22

Requirements, 11:40, 26:1, 26:2, 26:4,  
26:5, 26:11, 26:14, 26:16, 26:18,  
26:31, 26:34, 45:32, 45:36, 45:51,  
46:25, 47:14, 47:15, 47:38, 47:39,  
47:51, 47:71

Rulings, 26:4, 26:5, 26:13

Securities holders, 26:3, 26:19 to 26:21

Shareholders, 2:17, 2:38 to 7:40, 10:24,  
11:18, 11:31, 11:37, 11:38, 11:40,  
20:17, 26:2, 26:3, 26:7, 26:11 to  
26:14, 26:17, 26:19 to 26:24,  
26:26, 26:31, 26:34, 43:4, 44:25,  
45:29, 45:32, 45:51, 46:2, 46:9,  
46:17, 46:25, 47:16, 47:17, 47:61,  
47:62, 47:69, 47:71

Target corporation, 11:40, 26:4, 26:7,  
26:10 to 26:13, 26:18, 26:20,  
26:22 to 26:26, 45:29, 45:32

Tax treatment, 2:17, 2:39, 7:40, 11:18,  
11:31, 26:2, 26:4, 26:6, 26:19 to  
26:26

Theory of, 26:3

Type A, 26:6, 26:7, 26:10, 26:13, 26:17,  
26:18, 26:22

Type B, 11:40, 26:6, 26:7, 26:11, 26:12,  
26:17, 26:18, 26:25, 45:32, 46:9

**REORGANIZATION—Cont'd**

- Type C, 26:6, 26:7, 26:13, 26:14, 26:17, 26:18, 26:22, 26:23, 45:29, 46:2
- Type D, 26:6, 26:14, 26:18, 26:22
- Type E, 10:45, 20:17, 26:6, 26:15, 26:25
- Type F, 26:6, 26:16, 26:18
- Type G, 26:6, 26:17, 26:18, 26:22
- Types, 2:39, 11:40, 26:1, 26:2, 26:6, 26:7, 26:10 to 26:18, 26:25, 26:26, 44:16, 47:43, 47:49, 47:53, 47:72

**REPORTS**

- Limited liability companies, 6:37, 6:38, 6:46, 7:10, 7:46 to 7:56, 9:31, 9:32, 9:40, 10:1, 44:1, 44:37

**REPRESENTATIONS**

- Loan agreements, 13:41, 13:42, 13:44, 13:50, 13:51

**RESIGNATION**

- Limited liability companies, 7:19, 44:38

**RESPONDEAT SUPERIOR**

- Corporations, 2:15, 25:17

**RESTATEMENT**

- Limited liability companies, 7:9

**RESTRICTIONS**

- Dividends, 21:51, 21:62, 23:3, 23:5, 23:12, 23:22

**RETIREMENT PLANS**

- Qualified retirement plans, 4:1, 4:16, 21:7, 38:1, 38:4, 38:8, 38:13, 38:14, 38:20, 39:1 to 39:45

**RETURN**

- Limited partnerships, 2:5, 2:6, 2:26, 2:34, 2:35, 6:18, 6:22, 6:23, 6:25, 8:3, 23:22, 23:24

**REVISED ARTICLE 9**

- Agreement, 13:51
- Collateral, 13:51
- Duty of care, 13:51
- Goods, 13:51
- Liability, 13:51
- Priority, 13:51
- Remedies, 13:51
- Security interest, 13:51

**RULE OF REASON**

- National Cooperative Research and Production Act, 28:14

**RULE OF REASON—Cont'd**

- Per se rule, 28:1, 28:8, 28:12, 28:14, 28:15, 28:26
- Price discrimination, 28:1, 28:6
- Price-fixing, 28:1, 28:26
- Sherman Act, 28:6, 28:11, 28:38, 28:52, 29:3
- Tying arrangements, 28:1, 28:6

**S CORPORATIONS**

- Accumulated adjustments account, 11:30 to 11:33, 43:48
- Advantages and disadvantages, 2:1, 2:10, 2:39
- Agreements, 2:6, 11:1, 11:16, 11:48, 21:3, 21:7, 21:62, 21:63, 23:1, 23:6, 46:1
- Basis of, 2:19, 8:1, 10:47, 11:27, 11:28, 11:31, 11:35, 11:42, 23:16, 43:51, 44:22, 46:1
- Built-in gains, 2:19, 11:1, 11:12, 11:13, 11:22, 11:37, 11:42, 44:22
- Buy-sell agreements, 21:3, 21:7, 21:62, 21:63
- Computation, 11:23, 23:17
- Computation of, 11:23, 23:17
- Conversion, 2:10, 5:1, 10:6, 11:13, 11:22, 11:37, 11:48, 43:47, 43:51
- Corporation conversions, 11:13
- Costs, 10:6, 11:18, 38:52
- Current, 2:6, 2:9, 5:2, 7:1, 7:40, 8:1, 8:40, 10:6, 11:1, 11:8, 11:30, 11:31, 11:35, 11:42, 23:13, 23:17, 25:4, 25:22, 43:51, 46:1, 48:27
- Debt, 8:39, 10:1, 10:41, 11:10, 11:26, 11:27, 23:16
- Dissolution and liquidation, 44:22
- Distributions, 2:17 to 2:19, 4:12, 7:40, 7:44, 8:1, 8:21, 8:40, 10:6, 11:1, 11:9, 11:16, 11:23, 11:25 to 11:27, 11:30 to 11:35, 11:40, 11:42, 11:44, 15:48, 21:62, 23:1, 23:6, 23:11, 23:13, 23:16, 23:17, 25:4, 43:48, 43:50, 43:51, 48:27, 48:28
- Dividends, 2:9, 2:18, 2:19, 8:39, 10:6, 10:11, 11:1, 11:9, 11:18, 11:25, 11:31, 11:38, 11:40, 11:45, 11:48, 21:62, 23:1, 23:6, 23:11, 23:13, 23:16, 23:17, 25:22, 48:27, 48:28
- Double taxation, 2:9, 2:17, 2:18, 9:4, 11:40, 23:1, 25:22
- Effect on corporation, 11:35
- Election, 2:6, 2:19, 2:23, 2:27, 2:39, 5:2, 7:1, 8:1, 9:4, 10:4, 10:52, 11:1 to 11:4, 11:6, 11:7, 11:11 to 11:19,

INDEX

S CORPORATIONS—Cont'd

11:21, 11:22, 11:24, 11:26, 11:31 to 11:33, 11:37, 11:38, 11:40, 11:48, 21:7, 21:62, 21:63, 43:50, 43:51, 44:22, 48:25, 48:28

Election of, 2:27, 10:4, 11:17, 11:38

Eligibility, 11:1, 11:3 to 11:10, 11:15, 11:17, 11:40, 11:47, 38:52, 43:50

Employee fringe benefits, 11:41

Employment tax treatment, 2:10

Failure to meet eligibility requirements, 11:17

Filing, 2:6, 2:9, 2:39, 4:12, 5:1, 5:2, 7:44, 8:21, 8:39, 9A:15, 10:6, 10:47, 11:1, 11:5, 11:7, 11:11, 11:12, 11:14, 11:40, 11:43, 11:44, 11:49, 43:51

Inadvertent, 5:1, 11:1, 11:19, 21:62

Inadvertent termination, 11:1, 11:19, 21:62

Income, 2:4, 2:6, 2:9, 2:10, 2:17 to 2:19, 2:39, 4:12, 5:1 to 7:1, 7:40, 7:44, 8:1, 8:21, 8:30, 8:39, 8:40, 9:4, 9A:12, 9A:15, 10:1, 10:3, 10:4, 10:6, 10:11, 10:47, 10:52, 11:1 to 11:7, 11:12 to 11:15, 11:18 to 11:20, 11:22 to 11:33, 11:36 to 11:48, 21:62, 21:63, 23:1, 23:6, 23:11, 23:13, 23:16, 23:17, 25:1, 25:4, 25:22, 38:9, 38:44, 38:52, 43:47, 43:51, 46:1, 48:20, 48:25, 48:27, 48:28

Level tax, 2:10, 11:1, 11:22, 11:36 to 11:39, 48:28

Limitations, 4:12, 5:1, 7:44, 8:21, 11:1, 11:26, 11:28, 11:42, 11:44, 15:48, 20:17, 23:11, 48:20, 48:26

Liquidating, 2:17 to 2:19, 10:6, 11:1, 11:9, 11:30, 11:34, 11:35, 11:40, 48:28

Loss, 2:4, 2:6, 2:10, 2:17 to 2:19, 2:39, 4:12, 5:1, 7:1, 7:44, 8:1, 8:21, 8:30, 8:40, 10:1, 10:3, 10:47, 10:52, 11:1 to 11:3, 11:7, 11:22 to 11:28, 11:30, 11:33 to 11:35, 11:37, 11:38, 11:40, 11:42 to 11:45, 11:47, 21:62, 21:63, 25:1, 38:52, 44:22, 46:1

Nature of, 2:1, 5:1, 10:41, 11:3, 11:15, 38:52

New corporations, 11:12

One class of stock, 2:10, 2:19, 8:30, 11:3, 11:9, 11:10, 11:42, 20:17, 21:62, 48:28

S CORPORATIONS—Cont'd

Pass through, 2:6, 2:9, 4:12, 7:1, 7:44, 8:21, 10:6, 11:1, 11:14, 11:22 to 11:27, 11:29, 11:38, 11:40, 11:44, 15:48, 25:1

Pass-through tax treatment, 2:9, 2:17, 2:19, 2:39, 5:2, 7:40, 9:4, 10:1, 11:48

Passive, 2:10, 2:19, 10:1, 10:52, 11:1, 11:12, 11:13, 11:15, 11:18, 11:22, 11:26, 11:28, 11:31, 11:36, 11:38, 11:42, 11:45

Passive income, 10:1, 11:22, 11:26, 11:28, 11:38, 11:45

Passive investment, 2:10, 2:19, 11:1, 11:12, 11:13, 11:15, 11:18, 11:31, 11:36, 11:38, 11:42

Passive investment income, 2:10, 2:19, 11:1, 11:12, 11:13, 11:15, 11:18, 11:31, 11:36, 11:38, 11:42

Post-termination, 11:16, 11:26, 11:33, 43:51

Purchase of, 11:9, 11:40, 21:62, 46:1

Qsubs, 11:40

Redemption of, 8:1, 11:29, 11:40, 11:42, 23:1, 43:47 to 43:51, 48:27

Revocation, 11:1, 11:7, 11:16, 11:48, 43:51

Scope, 2:1 to 7:1, 8:1, 10:1, 10:41, 11:1, 23:1, 25:1, 46:1

Second class of, 11:9, 11:10, 11:48, 21:62, 43:50

Second class of stock, 11:9, 11:10, 11:48, 21:62, 43:50

Shareholder basis, 11:26

Shareholder consent, 11:14, 11:48

Shareholders, 2:1, 2:9, 2:10, 2:17 to 2:19, 2:23, 2:27, 2:39, 5:1 to 7:1, 7:40, 8:1, 8:30, 8:39, 8:40, 8:63, 9A:12, 10:1, 10:3, 10:6, 10:11, 10:52, 11:1 to 11:3, 11:5, 11:6, 11:8 to 11:12, 11:14 to 11:20, 11:22 to 11:27, 11:29 to 11:38, 11:40, 11:42, 11:48, 20:17, 21:3, 21:7, 21:62, 21:63, 23:1, 23:6, 23:11, 23:13, 23:17, 25:22, 38:9, 38:44, 38:52, 43:47 to 43:49, 43:51, 44:22, 46:1, 48:26 to 48:28

Stock, 2:1, 2:9, 2:10, 2:18, 2:19, 2:23, 2:27, 2:39, 5:1, 7:40, 8:1, 8:30, 9A:12, 10:1, 10:11, 10:41, 10:47, 11:1, 11:3, 11:5 to 11:10, 11:12, 11:14, 11:16 to 11:20, 11:24, 11:26 to 11:35, 11:37, 11:40 to 11:42, 11:48, 15:48, 20:17, 21:7, 21:62,

**S CORPORATIONS—Cont'd**

23:1, 23:11, 23:13, 23:16, 23:17,  
25:22, 38:44, 38:52, 43:47 to  
43:51, 44:22, 46:1, 48:20, 48:25,  
48:27, 48:28

Taxable year, 10:4, 10:52, 11:7, 11:11,  
11:12, 11:14 to 11:16, 11:20 to  
11:24, 11:26, 11:31 to 11:33,  
11:38, 11:43, 11:45

Taxation, 2:9, 2:17, 2:18, 4:12, 5:2, 7:1,  
7:40, 7:44, 8:1, 9:4, 10:1, 10:3,  
10:6, 11:2, 11:16, 11:30 to 11:32,  
11:40, 15:48, 21:62, 23:1, 23:16,  
25:22, 46:1

Termination, 2:4, 5:1, 11:1, 11:3, 11:6,  
11:9, 11:15 to 11:19, 11:26, 11:31  
to 11:33, 11:38, 11:48, 21:62,  
43:51, 48:25, 48:28

Type of entity, 11:4

**SALE OF ASSETS**

Taxation, 45:1, 46:1

**SALES PRICE**

Adjustment, 45:44, 46:26, 46:27

Allocation, 15:31, 45:24, 45:44, 46:3 to  
46:5

Taxation, 8:14, 46:1, 46:23, 46:29

**SARBANES-OXLEY ACT**

Complaints, 18:44

Disclosure, 18:1, 18:44, 22:26, 27:3

Liability, 6:38, 7:47, 9:32, 18:1, 18:44,  
22:26, 27:3

Whistleblowers, 18:44

**SATISFACTION**

Corporations, 10:32, 11:19, 11:20,  
25:32

**SECTION 306 STOCK**

Definition, 43:36, 43:38

**SECURED LOANS**

Loans, 13:25 to 13:40, 37:30

**SECURITIES**

Accredited investor, 12:25, 17:1, 17:6,  
17:11, 17:14, 17:21, 17:34

Advantages, 2:35, 2:37 to 2:39, 8:3,  
8:40, 10:1, 10:40, 12:15, 13:40,  
18:3, 45:49

Annual reports, 17:1, 18:40

Anti-fraud provisions, 18:1

Auditors, 18:18, 18:44, 27:3

Broker-dealers, 13:54, 16:4, 17:11,  
17:30, 18:17

**SECURITIES—Cont'd**

Cheaper capital, 18:4

Company, 1:11, 2:37, 2:38, 4:13, 6:38,  
6:41, 7:45, 7:47, 7:50, 8:22, 9:32,  
9:35, 10:1, 10:32, 11:45, 12:2,  
12:9, 12:11, 12:12, 12:25, 13:6,  
13:46, 13:54, 15:7, 15:10, 15:21,  
15:24, 15:27, 15:36, 15:58, 15:59,  
16:3, 16:5, 16:9, 16:25, 16:29,  
17:1, 17:2, 17:7, 17:14, 17:15,  
17:18, 17:19, 17:27, 17:28, 17:31,  
18:1, 18:3, 18:5, 18:6, 18:8, 18:10  
to 18:12, 18:14 to 18:25, 18:27,  
18:28, 18:32 to 18:34, 18:36 to  
18:44, 21:2, 21:3, 22:26, 24:6,  
26:29, 26:42, 26:47, 27:3, 38:39,  
38:43, 48:35, 49:5, 49:9

Compensation, 2:38, 2:39, 8:13, 10:24,  
10:35, 10:37, 13:46, 15:27, 15:51,  
15:58, 15:59, 16:15, 16:21, 17:1,  
17:7, 17:27, 18:1, 18:15, 18:24,  
18:25, 18:28, 18:35, 18:39, 18:40,  
18:44, 27:3, 38:32, 38:35, 38:39,  
38:41, 38:43, 43:46

Compensation committee report, 18:28

Consequences, 2:35, 2:37, 8:40, 10:1,  
10:20, 10:24, 10:29, 10:32 to  
10:35, 10:37, 10:38, 10:50, 18:36  
to 18:44, 26:1, 26:15, 26:42,  
26:47, 43:46, 44:1, 44:36, 46:10,  
46:27

Contribution, 2:35, 8:13, 8:40, 8:68,  
10:34, 10:35, 10:38, 10:47, 18:25,  
26:42, 26:47, 43:44, 44:36

Criminal penalties, 16:2, 18:44, 27:3,  
49:9

Crowdfunding, 1:11, 12:2, 12:25, 16:5,  
17:1, 17:3, 17:34, 18:1

Damages, 15:21, 16:2, 16:10, 27:3,  
27:22, 49:5, 49:9

Defenses, 17:28

Definition of stock and securities, 26:20

Disadvantages, 2:35, 2:37 to 2:39,  
10:40, 12:15, 18:3

Disclosure, 12:14, 12:15, 13:42, 15:43,  
15:58, 16:1 to 16:4, 17:1, 17:2,  
17:7, 17:10, 17:11, 17:14, 17:15,  
17:19, 17:27, 17:28, 17:31, 18:1,  
18:3, 18:9, 18:14 to 18:20, 18:24,  
18:26, 18:28 to 18:30, 18:32 to  
18:35, 18:37, 18:44, 19:7, 22:26,  
27:3, 30:6, 49:5

Dissemination of information, 18:27

Distribution plan, 16:11

Due diligence, 17:31, 18:15, 18:16,  
18:34, 22:26, 49:5, 49:9



## INDEX

### SECURITIES—Cont'd

Duty to disclose, 17:28  
Electronic filing, 17:1, 18:1, 18:42  
Enforcement, 6:38, 7:47, 9:32, 16:4, 17:10, 27:3, 49:5, 49:9  
Established value, 18:7  
Exemptions, 12:11, 15:21, 16:4, 17:1 to 17:3, 17:7, 17:10, 17:12, 17:15, 17:19, 17:22 to 17:29, 17:34, 18:27, 18:33, 45:42, 49:5  
Exposure, 18:8, 18:12, 27:3, 49:5  
Financing, 6:38, 7:47, 9:32, 12:2, 12:3, 12:5, 12:9, 12:11, 12:12, 12:14, 12:15, 12:25, 13:6, 13:40, 13:42, 13:46, 13:54, 14:15, 14:21, 15:7, 15:10, 15:21, 15:24, 15:27, 15:35, 15:36, 15:42, 15:43, 15:51, 15:58, 15:59, 16:1 to 16:30, 17:1 to 17:19, 17:21 to 17:34, 18:1 to 38:43, 45:45, 45:49  
Forms, 2:38, 6:1, 10:1, 10:44, 12:5, 15:21, 18:1, 18:28, 18:33, 18:39, 26:3, 27:22, 49:5, 49:9  
Forward-looking statements, 18:39  
Fraud, 6:38, 7:47, 9:32, 15:21, 16:4, 16:10, 17:1, 17:28, 18:1, 19:7, 22:26, 27:22, 30:6, 46:3, 49:5, 49:9  
Funding portals, 17:1  
Identification, 6:38, 7:47, 9:32, 18:29, 19:7, 47:81, 49:5, 49:9  
Indemnification, 15:21, 17:7, 27:22  
Insider trading, 18:41  
Institutional investors, 17:11, 17:15, 17:28  
Integrated disclosure, 18:37  
Integration, 17:1, 17:13, 18:1, 18:26  
Intermediaries, 17:1, 49:5  
Intrastate offerings, 17:1, 17:25, 17:32  
Investment contracts, 6:36, 16:13 to 16:18, 16:23, 16:26  
Issuer, 6:38, 7:47, 9:32, 16:2, 16:20, 17:1, 17:4, 17:5, 17:7, 17:10, 17:11, 17:13 to 17:16, 17:19, 17:21, 17:23, 17:25, 17:28, 17:30, 17:31, 17:34, 18:1, 18:9, 18:14, 18:16, 18:27, 18:30, 18:34, 18:35, 18:38, 18:40, 18:41  
Issuer transactions, 17:21  
Issuers, 12:25, 16:5, 17:1 to 17:3, 17:7, 17:14, 17:16, 17:19, 17:23, 17:28, 17:33, 18:1, 18:28, 18:39, 18:40, 18:44  
Joint and several liability, 22:26

### SECURITIES—Cont'd

Lack of flexibility, 18:11  
Liability, 2:35, 2:37 to 2:39, 6:1, 6:38, 6:41, 7:33, 7:45, 7:47, 7:50, 8:3, 9:32, 9:35, 10:1, 10:8, 10:58, 12:2, 12:11, 12:15, 12:25, 13:6, 15:10, 15:27, 16:2, 16:25, 17:19, 17:28, 18:1, 18:20, 18:27, 18:34, 18:41, 18:44, 21:2, 22:1, 22:24, 22:26, 24:6, 26:1, 26:22, 26:42, 26:47, 27:3, 27:22, 44:1, 49:5, 49:9  
Limited offerings, 17:1 to 17:19, 17:21 to 17:34  
Managing underwriter, 18:15, 18:16, 18:19  
Miscellaneous, 18:21  
Misstatement, 18:34, 27:22  
Motivation, 15:24, 15:36  
Notice, 2:35, 2:37, 4:13, 7:45, 8:22, 9:22, 9:23, 11:45, 15:42, 15:58, 16:5, 17:1, 17:10, 17:15, 17:18, 17:28, 17:31, 18:11, 18:40, 21:52, 27:3, 27:22, 47:51, 47:81, 49:5  
Offering statement, 17:1, 18:35  
Omission, 17:2, 18:34, 22:26, 27:22  
Outside experts, 18:19  
Participants, 8:3, 12:12, 15:10, 18:13 to 18:21, 21:4, 26:3, 49:5  
Periodic reporting, 18:39, 18:44  
Permit, 9:22, 10:24, 10:47, 15:10, 16:4, 17:1, 17:15, 17:31, 18:1, 18:5, 18:24, 18:33, 26:1, 26:47, 27:22, 45:45, 46:3, 49:5, 49:9  
Plan of distribution, 16:11, 17:7  
Planning for, 48:35, 48:40, 48:44 to 48:46  
Prestige, 18:8  
Printer, 18:20  
Private placements, 12:2, 12:25, 16:5, 17:1 to 17:19, 17:21 to 17:34  
Proxy rules, 18:40  
Public offering, 1:11, 12:25, 15:7, 15:42, 15:43, 16:1, 17:2, 17:4, 17:7, 17:9, 17:19, 17:21, 17:23, 17:28, 18:1, 18:2, 18:4, 18:9, 18:13 to 18:27, 18:29, 18:33 to 18:36, 18:39, 21:2, 38:43  
Purpose, 8:3, 8:47, 9:23, 10:32, 10:45, 12:12, 13:54, 14:21, 16:2, 16:10, 16:17, 17:25, 17:29, 18:2, 18:23, 18:25 to 18:27, 18:42, 19:7, 21:3 to 26:3, 26:19, 26:22, 26:29, 26:47, 38:41, 46:3, 48:40, 48:45, 49:5, 49:9

**SECURITIES—Cont'd**

Quarterly reports, 18:39  
 Registration, 6:36, 7:33, 12:15, 12:25, 15:42, 15:43, 16:1 to 16:5, 16:20, 17:1 to 17:5, 17:7, 17:10, 17:14 to 17:16, 17:19, 17:23, 17:25, 17:27 to 17:34, 18:1, 18:9, 18:16, 18:17, 18:24 to 18:30, 18:32 to 18:35, 18:38, 18:39, 18:44, 21:3, 21:4, 22:26, 24:6, 30:6, 38:32, 45:42, 47:53, 48:35  
 Registration requirements, 16:1, 16:3 to 16:5, 17:1, 17:10, 17:19, 17:27 to 17:30, 17:34, 18:1, 18:9, 18:33, 21:3, 45:42  
 Regulation A, 17:1, 17:14, 17:19, 17:23, 18:1, 18:31  
 Regulation A+, 17:1, 17:14, 17:19, 17:23, 18:1, 18:31  
 Regulation D, 12:25, 15:42, 16:5, 17:1, 17:4 to 17:6, 17:10 to 17:19, 17:21, 17:22, 17:26, 17:29, 17:30, 18:1, 18:26  
 Regulation FD, 18:44  
 Reliance, 16:23, 17:1, 17:10, 17:21, 17:22, 17:27, 18:25, 18:26, 18:34  
 Remedies, 15:21, 18:34, 18:44, 49:5  
 Reporting, 2:35, 2:37, 6:38, 6:41, 7:47, 7:50, 9:32, 9:35, 10:8, 15:42, 15:58, 16:3, 17:1, 17:2, 17:14, 17:19, 17:27, 17:28, 17:31, 18:1, 18:10, 18:27, 18:28, 18:32, 18:36 to 18:44, 19:7, 27:3, 49:5, 49:9  
 Reporting requirements, 15:42, 17:19, 17:27, 17:31, 18:1, 18:10, 18:37 to 18:39, 18:41, 18:42, 18:44  
 Reports, 6:38, 6:41, 7:47, 7:50, 8:13, 9:32, 9:35, 10:1, 15:27, 16:5, 17:1, 17:14, 17:23, 18:1, 18:27, 18:28, 18:39 to 18:42, 18:44, 22:26, 27:3, 38:35, 38:41, 44:1, 46:3, 49:9  
 Representations, 13:42, 15:21, 15:24, 16:19, 17:1, 18:25, 27:3  
 Resales, 12:25, 17:1, 17:23, 17:25  
 Restrictions, 2:35, 2:37, 8:13, 9:23, 12:15, 13:40, 13:46, 14:21, 15:35, 15:36, 15:42, 17:1, 17:15, 17:16, 18:6, 18:27, 18:32, 18:41, 21:3, 21:4, 21:52, 26:47, 45:45, 47:51, 47:53, 48:40, 49:5  
 Retention of operating control, 18:5  
 Review process, 18:9, 18:35  
 S-1, 17:14, 18:1, 18:30, 18:32, 18:39  
 Safe harbor, 12:25, 15:42, 17:1, 17:4, 17:10, 17:25, 17:28, 18:26, 18:39, 43:40, 49:5

**SECURITIES—Cont'd**

Sale, 2:38, 4:13, 6:36, 7:45, 8:22, 8:65, 8:67, 8:68, 10:33, 10:35, 10:40, 10:43 to 11:45, 12:9, 12:25, 13:46, 15:7, 15:21, 15:24, 15:27, 15:35, 15:36, 15:42, 15:51, 16:1 to 16:4, 16:10, 16:12, 16:16 to 16:18, 16:26, 16:27, 17:1, 17:2, 17:11, 17:14, 17:18, 17:19, 17:30 to 17:32, 17:34, 18:4, 18:14, 18:15, 18:27, 18:41, 19:7, 21:3, 22:26, 26:20, 26:21, 26:36, 31:1, 38:43, 43:40, 45:1, 45:10, 45:42, 45:45, 45:49, 46:3, 46:4, 46:10, 46:27, 47:51, 47:81, 49:5, 49:9  
 Sales, 6:36, 6:38, 7:33, 7:47, 9:32, 10:33, 10:43, 10:48, 12:2, 12:25, 13:46, 15:35, 16:1, 16:3, 16:14, 16:17 to 16:19, 16:27, 17:1, 17:3, 17:7, 17:11, 17:13, 17:15 to 17:17, 17:19, 17:21, 17:25 to 17:27, 17:29, 17:31, 17:32, 17:34, 18:1 to 18:44, 22:26, 24:6, 30:6, 45:42, 45:45, 45:49, 46:3, 46:4, 46:10, 46:27, 49:5  
 Sarbanes-Oxley Act, 6:38, 7:47, 9:32, 18:1, 18:44, 22:26, 27:3  
 Scope, 6:1, 10:1, 13:46, 15:21, 15:27, 16:1, 16:11, 17:1 to 18:2, 18:25, 18:26, 21:2, 22:1, 26:1, 31:1, 44:1, 45:1, 49:5  
 Securities Act of 1933, 12:25, 16:3, 16:7, 16:9, 17:1, 17:3 to 17:19, 17:21 to 17:28, 18:1, 22:26, 27:3  
 Securities Exchange Act of 1934, 6:38, 7:47, 9:32, 15:42, 16:3, 16:8, 17:1, 18:1, 18:10, 19:7, 22:26, 27:3, 49:5  
 Selective disclosure, 18:44  
 Shareholders, 2:38, 2:39, 6:41, 7:50, 8:40, 8:67, 9:22, 9:23, 9:35, 10:1, 10:8, 10:15, 10:24, 10:29, 10:32 to 10:34, 10:38, 10:40, 10:50, 10:55, 10:58, 12:2, 12:11, 12:15, 13:6, 13:46, 15:24, 15:27, 17:14, 18:5, 18:11, 18:12, 18:21, 18:27, 18:36, 18:37, 18:40, 18:42, 18:44, 19:7, 21:3, 22:1, 22:26, 24:6, 26:3, 26:11, 26:14, 26:17, 26:19 to 26:24, 26:29, 26:35, 38:43, 43:40, 44:1, 44:6, 46:10, 48:40  
 Smaller reporting companies, 18:1, 18:28, 18:44  
 Standing, 13:42, 49:5  
 State, 2:35, 2:37 to 2:39, 6:1, 6:36, 6:38, 7:33, 7:47, 9:22, 9:32, 10:58,

## INDEX

### SECURITIES—Cont'd

12:3, 12:11, 12:14, 12:15, 12:25, 13:40, 13:42, 14:21, 15:58, 16:1 to 16:6, 16:9 to 16:11, 16:13, 16:19 to 16:21, 16:25, 16:28, 17:1, 17:10, 17:15, 17:19, 17:23 to 17:25, 17:28 to 17:34, 18:6, 18:9, 18:17, 18:24, 18:27, 18:30, 18:33 to 18:35, 19:7, 21:3, 22:26, 24:6, 26:1, 26:17, 27:3, 27:22, 30:6, 31:1, 38:32, 38:43, 44:1, 44:6, 45:42, 45:49, 47:51, 47:53, 48:40, 49:5, 49:9

Statute of limitations, 17:28

Structuring of, 18:25

Taxation, 4:13, 6:38, 7:45, 7:47, 8:3, 8:13, 8:47, 9:32, 10:1, 10:58, 15:58, 15:59, 26:35 to 38:35, 45:1

Testing the waters, 18:1

Transactions, 2:35, 10:8, 10:32, 12:12, 12:14, 12:15, 12:25, 13:42, 13:46, 15:21, 15:24, 15:42, 16:1 to 16:4, 16:10 to 16:30, 17:2 to 17:4, 17:10, 17:21, 17:22, 17:28 to 17:30, 18:1, 18:8, 18:37, 18:41, 22:26, 24:6, 26:1, 26:3, 26:11, 26:15, 26:36, 26:47, 27:3, 27:22, 30:6, 31:1, 38:32, 38:43, 46:3, 48:40, 48:45, 49:5, 49:9

Transactions by, 17:3, 17:4, 18:37, 18:41

Underwriter, 17:2, 17:16, 18:15, 18:16, 18:19, 18:24, 18:33, 18:34

### SECURITIES ACT OF 1933

Administrative and judicial interpretations, 17:5

Disclosure requirements, 17:14, 17:19, 17:28, 18:1

Exemptions, 17:1, 17:3, 17:7, 17:10, 17:12, 17:15, 17:19, 17:22 to 17:28

Information requirements, 17:1

Integration, 17:1, 17:13, 18:1

Intrastate offerings, 17:1, 17:25

Offerees, 17:4 to 17:7, 17:9, 17:15

Regulation A, 17:1, 17:14, 17:19, 17:23, 18:1

Regulation D, 12:25, 17:1, 17:4 to 17:6, 17:10 to 17:19, 17:21, 17:22, 17:26, 18:1

Rule 501, 17:1, 17:11, 17:14, 17:15, 17:19, 17:21, 17:26, 18:1

Rule 502, 17:1, 17:12 to 17:17, 17:28

Rule 503, 17:18

### SECURITIES ACT OF 1933—Cont'd

Rule 504, 17:1, 17:10, 17:11, 17:13 to 17:16, 17:19, 17:21, 17:26

Rule 506, 12:25, 17:1, 17:4, 17:6, 17:10, 17:11, 17:13 to 17:16, 17:19, 17:21, 17:25

Sales commissions, 17:17

SEC rule 701, 17:27

Sophistication, 17:4 to 17:6, 17:21, 17:28

### SECURITIES EXCHANGE ACT OF 1934

Company, 6:38, 7:47, 9:32, 16:3, 17:1, 18:1, 18:10, 22:26, 27:3, 49:5

Public Offering, 15:42, 18:1

Registration, 15:42, 16:3, 17:1, 18:1, 22:26

Reports, 6:38, 7:47, 9:32, 17:1, 18:1, 22:26, 27:3

Shareholders, 19:7, 22:26

Transactions, 15:42, 16:3, 18:1, 22:26, 27:3, 49:5

### SECURITIES LAW

Blue sky laws, 16:9, 17:31, 17:32

Definitions, 16:9, 16:10, 16:25, 17:10

Federal, 12:14, 12:25, 16:3, 16:10, 16:11, 16:23, 16:25, 16:28, 17:1, 17:10, 18:44, 27:3, 38:32, 45:42

Federal securities regulation, 16:3

Form versus substance analysis, 16:10

Franchises, 21:4

General partnerships, 16:23

Howey test, 16:23, 16:25

Limited liability company, 2:37, 16:25

Limited partnerships, 2:35, 6:1

Memberships, 16:28

National Securities Markets Improvement Act of 1996, 17:10

Notes, 16:11

Purpose, 16:10, 21:4

Purpose of, 16:10

Regulation, 2:35, 2:37 to 2:39, 12:25, 16:3, 16:10, 16:11, 17:1, 17:10, 18:44, 27:3

Risk capital test, 16:28

Scope, 6:1, 16:11, 17:1

Securities act of 1933, 12:25, 16:3, 16:9, 17:1, 17:10, 27:3

Securities exchange act of 1934, 16:3, 17:1, 27:3

State, 2:35, 2:37 to 2:39, 6:1, 12:14, 12:25, 16:3, 16:9 to 16:11, 16:25,

**SECURITIES LAW—Cont'd**

16:28, 17:1, 17:10, 17:31, 17:32,  
27:3, 38:32, 45:42

Stock, 2:38, 2:39, 12:25, 15:36, 15:43,  
16:3, 16:10, 16:25, 17:31, 18:44,  
38:32, 45:42

Uniform Securities Act of 1956, 17:31,  
17:32

**SERVICE CONTRACT ACT OF 1965**

Noncompliance, 40:1, 40:30

Requirements, 40:1, 40:29, 40:30

**SERVICES**

Limited liability companies, 4:12, 6:38,  
7:12, 7:21, 7:26 to 7:29, 7:34,  
7:43, 7:44, 7:47, 8:1, 8:3, 8:21,  
9:32, 11:44, 11A:10, 38:1, 44:40

**SETTLEMENT**

Bankruptcy, 27:22

Consideration, 41:42

Costs, 12:7, 22:27, 27:22

Employment, 27:22, 37:46, 41:42

Insurance coverage, 27:2, 27:22

Negotiation, 27:2

Parties, 27:2

**SEVERANCE**

Compensation, 24:24, 37:3, 38:1, 38:8,  
38:9, 38:14, 44:40

Corporations, 38:1, 38:9, 44:40

**SEXUAL HARASSMENT**

Affirmative defenses, 41:17

Civil Rights Act, 41:9, 41:14 to 41:17,  
41:20

Supervisor, 41:15 to 41:17

Tangible employment action, 41:15

**SHARE**

Advantages of, 5:2, 48:24

Definition of, 5:4, 6:34, 8:2, 8:45,  
15:22, 16:12, 16:19, 39:9, 44:25,  
49:5, 50:8

Disadvantages of, 2:11, 20:1, 20:2,  
20:18

Dividends, 4:13, 7:45, 8:22, 9:1, 9:26,  
11:45, 15:11, 15:23, 15:30, 15:31,  
16:12, 23:4, 23:5, 23:18, 25:5,  
38:4, 44:25, 48:27, 48:28, 48:41

Validity of, 21:35

**SHAREHOLDER LOANS**

Loans, 13:5, 25:23

**SHAREHOLDERS**

Advantages of, 2:10, 2:15, 2:18, 5:1,  
5:2, 8:40, 10:1, 10:40, 19:20, 20:6,  
20:9, 20:12, 20:15, 21:19

Annual, 2:9, 2:23, 7:13, 7:19, 9:18,  
9:29, 9:30, 9A:9, 10:8, 11:20,  
11:23, 12:34, 13:46, 17:14, 18:40,  
19:10, 19:12, 19:13, 19:25, 19:27,  
20:11, 20:22, 22:10, 24:3, 25:14,  
25:16, 44:3, 44:8, 44:10, 48:40

Appraisal rights, 19:4, 20:19, 25:6,  
26:12

Basis of property received, 44:20

Closely held business, 19:1, 21:53

Conduct of, 7:13, 9:18, 10:22, 11:18,  
15:18, 15:24, 19:16 to 19:19,  
22:27, 26:29, 37:2

Corporations, 1:24, 2:1, 2:9, 2:10, 2:15,  
2:17 to 2:19, 2:21, 2:23, 2:27,  
2:38, 2:39, 5:1 to 7:1, 7:6, 7:16,  
7:18, 7:19, 7:40, 8:1, 8:30, 8:39,  
8:40, 8:63, 9:1, 9:3, 9:5 to 9:8,  
9:10, 9:12, 9:14, 9:15, 9:17 to  
9:20, 9:22 to 9:30, 9:35, 9A:1 to  
9A:3, 9A:7, 9A:9, 9A:10, 9A:12 to  
9A:14, 10:1, 10:3, 10:6, 10:8,  
10:10 to 10:16, 10:18, 10:19,  
10:21 to 10:34, 10:38, 10:40,  
10:42, 10:50 to 10:52, 10:55,  
10:58, 11:1 to 11:3, 11:5, 11:6,  
11:8 to 11:12, 11:14 to 11:20,  
11:22 to 11:27, 11:29 to 11:38,  
11:40, 11:42, 11:48, 11A:1 to  
11A:3, 11A:5, 11A:10, 11A:27,  
13:2, 19:1, 19:7, 19:8, 19:10,  
19:12, 19:22 to 19:24, 19:27,  
19:38, 20:1, 20:2, 20:16, 20:17,  
20:22, 21:3, 21:7, 21:34, 21:62,  
21:63, 22:1, 22:10, 22:12, 22:14,  
22:15, 22:26, 22:27, 23:1, 23:6,  
23:11, 23:13, 23:15, 23:17, 23:20,  
24:3, 25:5, 25:9, 25:10, 25:12,  
25:14 to 25:17, 25:20, 25:22,  
25:23, 25:27, 25:29, 25:36, 25:37,  
26:2, 26:3, 26:7, 26:8, 26:12,  
26:14, 26:17, 26:20, 26:22, 26:26,  
26:28, 26:29, 26:31, 26:34, 38:4,  
38:5, 38:9, 38:23, 38:24, 38:40,  
38:44, 38:52, 43:1, 43:2, 43:5,  
43:6, 43:13, 43:31, 43:32, 43:39 to  
43:41, 43:47 to 43:49, 43:51, 44:1,  
44:3 to 44:8, 44:10, 44:12, 44:19,  
44:22, 45:38, 46:1, 46:10, 46:17,  
46:18, 46:30, 47:16, 48:26 to  
48:28

## INDEX

### SHAREHOLDERS—Cont'd

Cumulative, 2:23, 9:8, 9:10, 9:15, 9:28, 19:5, 20:4, 20:13, 20:15, 20:22, 20:24, 20:25, 22:11, 23:3, 23:9, 25:9, 48:32

Definition, 9A:10, 11:38, 13:46, 15:22, 18:27, 20:4, 20:7, 20:10, 20:13, 20:16, 20:19, 20:22, 22:17, 23:14, 24:6, 25:37, 26:7, 26:20, 27:17, 44:25, 44:26

Definition of, 13:46, 15:22, 18:27, 22:17, 23:14, 24:6, 25:37, 26:7, 26:20, 27:17, 44:25, 44:26

Derivative actions, 19:1, 19:37 to 19:39, 19:41

Direct actions, 19:1, 19:39, 22:11

Directors, 1:24, 1:29, 2:9, 2:23, 2:27, 6:41, 7:13, 7:18, 7:19, 7:50, 9:1, 9:3, 9:5, 9:8, 9:10, 9:12, 9:14, 9:15, 9:17 to 9:20, 9:22, 9:24 to 9:29, 9:35, 9A:2, 9A:3, 9A:9, 9A:10, 10:6, 11A:1 to 11A:3, 11A:5, 11A:10, 11A:27, 13:46, 15:11, 15:18, 15:22, 15:24, 15:25, 15:27, 15:32, 18:5, 18:12, 18:37, 18:40, 18:44, 19:1, 19:2, 19:4, 19:5, 19:9 to 19:12, 19:14, 19:16, 19:18, 19:19, 19:21, 19:24, 19:25, 19:37 to 19:40, 20:2, 20:4, 20:6, 20:10, 20:13, 20:15 to 20:18, 20:20, 20:22, 20:25, 20:27 to 20:29, 21:14, 22:1 to 22:4, 22:10 to 22:12, 22:14 to 22:17, 22:21, 22:26, 22:27, 23:1 to 23:3, 23:6, 23:8, 23:10 to 23:12, 24:3, 24:6, 25:3, 25:5, 25:6, 25:9, 25:12, 25:14 to 25:17, 26:8, 26:12, 27:2, 27:17, 38:9, 38:24, 44:1, 44:3, 44:6, 44:10, 45:38, 45:51, 46:30, 47:6, 47:16, 47:23, 48:32

Disadvantages of, 2:11, 2:18, 20:1, 20:2, 20:9, 20:12, 20:15, 20:18, 20:21, 20:22

Economic interests, 2:27, 5:1, 7:16, 7:18, 7:26, 9:26, 20:19

Election, 2:19, 2:23, 2:27, 2:39, 5:2, 7:1, 7:19, 8:1, 9:1, 9:3, 9:8, 9:14, 9:25, 9:27, 9:28, 9A:7, 10:8, 10:10, 10:50, 10:52, 11:1 to 11:3, 11:6, 11:11, 11:12, 11:14 to 11:19, 11:22, 11:24, 11:26, 11:31 to 11:33, 11:37, 11:38, 11:40, 11:48, 18:12, 18:40, 19:1, 19:2, 19:5, 19:10, 19:18, 20:4, 20:6, 20:10, 20:13, 20:15, 20:16, 20:22, 21:7, 21:25, 21:53, 21:62, 21:63, 25:3,

### SHAREHOLDERS—Cont'd

25:9, 25:12, 43:51, 44:19, 44:22, 46:15, 46:17, 46:18, 46:25, 48:28

Information rights, 15:22

Irrevocable proxies, 9:8, 20:10 to 20:12

Judicial dissolution, 19:1, 19:40, 19:41, 20:22, 20:24, 25:8, 25:12, 44:1, 44:8, 44:10, 44:12, 48:32

LLC member voting, 19:20, 20:25

Meetings, 1:29, 2:9, 2:23, 9:17 to 9:19, 9:29, 11A:27, 15:18, 15:27, 18:37, 19:1, 19:9 to 19:20, 19:25, 20:9, 20:11, 20:19, 20:22, 20:28, 24:6, 25:14, 25:16, 26:8, 44:10

Notice, 2:9, 2:11, 5:43, 9:15, 9:18, 9:22, 9:23, 9:29, 9A:2, 11:16, 11A:2, 18:11, 18:40, 19:4, 19:11 to 19:15, 19:19, 19:20, 19:26, 19:28, 19:31, 19:32, 20:19, 20:29, 25:16, 26:8, 43:2, 44:3, 44:5, 44:7, 44:12, 45:51

Pooling agreements, 20:4, 20:6, 20:12, 20:22, 20:25

Preemptive rights, 9:10, 9:15, 15:18, 15:22, 19:8, 19:39, 22:3, 25:5, 38:24

Proxies, 9:8, 18:40, 19:6, 19:7, 19:17, 19:18, 19:30, 20:10 to 20:12, 20:28

Public company, 12:4, 15:41, 18:11, 18:36, 18:37, 18:40, 18:42, 18:44

Purpose of, 5:2, 9:23, 9:29, 10:14, 10:30, 10:32, 11:8, 11:10, 11:22, 11A:3, 15:32, 18:27, 18:42, 19:13, 19:14, 19:16, 19:30, 19:31, 19:37, 20:2, 20:4, 20:10, 20:29, 21:35, 25:36, 26:3, 26:13, 26:19, 26:26, 26:28, 26:29, 26:33, 38:72, 44:7, 44:27, 48:40

Qsubs, 11:40

Quorum requirements, 9:18, 19:16, 19:17, 19:20, 20:11, 20:19 to 20:21

Reports, 6:41, 7:50, 9:30, 9:35, 10:1, 11:40, 15:27, 17:14, 18:27, 18:40, 18:42, 18:44, 22:14, 22:26, 23:8, 24:3, 25:14, 44:1, 44:8

Right to vote, 2:23, 2:27, 9:8, 9:15, 9:25, 9:27, 9:28, 11A:5, 19:2, 19:3, 19:6, 19:20, 20:6, 20:7, 20:10 to 20:12, 20:18, 21:7, 22:2, 25:3, 43:14, 44:3, 45:38

S corporation, 2:9 to 2:11, 2:17 to 2:19, 2:23, 2:39, 5:2, 7:1, 7:6, 7:40, 8:1, 8:16, 8:30, 8:39, 8:40, 8:63, 8:67,

**SHAREHOLDERS—Cont'd**

9:1, 9:3, 9:8, 9:17, 10:3, 10:6,  
10:51, 11:1 to 11:3, 11:5, 11:6,  
11:8 to 11:12, 11:14 to 11:20,  
11:22 to 11:27, 11:29 to 11:38,  
11:40, 11:42, 11:48, 13:46, 19:27,  
20:8, 20:17, 21:7, 21:25, 21:53,  
21:62, 21:63, 23:6, 23:13, 23:17,  
25:12, 38:4, 38:44, 38:52, 43:6,  
43:26, 43:47 to 43:49, 43:51, 44:1,  
44:15, 44:19, 44:22, 44:25, 44:42,  
46:1, 46:2, 46:6, 46:10, 46:15,  
46:17, 46:18, 46:25, 46:30, 48:21,  
48:27, 48:28

Share classification, 20:18

Shareholder loans, 13:5, 25:23

Solicitation, 15:24, 15:25, 18:40, 19:7

Special, 2:9, 2:23, 8:30, 9:15, 9:18,  
9A:3, 10:1, 10:10, 10:31, 10:51,  
10:52, 11:1, 11:14, 11:23, 11:42,  
11A:3, 15:22, 15:25, 19:11 to  
19:14, 19:26, 19:37, 19:39, 20:1,  
20:2, 20:17, 21:63, 22:11, 22:26,  
23:1, 23:17, 23:20, 25:3, 25:5,  
25:6, 25:8 to 25:10, 25:12, 25:14  
to 25:17, 25:20, 25:22, 25:23,  
25:25 to 25:27, 25:29, 25:36,  
25:37, 26:8, 43:51, 44:3, 44:22,  
46:2, 48:32

Supermajority approval requirements,  
20:19 to 20:21

Taxation, 2:9, 2:17, 2:18, 5:2, 7:1, 7:6,  
7:40, 8:1, 9A:3, 10:1, 10:3, 10:6,  
10:42, 10:58, 11:2, 11:16, 11:30 to  
11:32, 11:40, 11A:3, 21:62, 23:1,  
23:15, 23:18, 25:22, 26:35, 43:1,  
44:5, 44:19, 46:1

Transactions by, 18:37

Trusts as, 8:67

Validity, 9:17, 19:10, 19:26, 20:1, 20:8,  
20:9, 20:11, 20:17, 20:20, 21:35,  
43:2, 45:68

Validity of, 9:17, 19:10, 19:26, 20:9,  
21:35, 43:2, 45:68

Voting, 2:10, 2:19, 2:23, 2:38, 2:39,  
7:13, 7:26, 8:30, 9:1, 9:3, 9:8,  
9:10, 9:15, 9:19, 9:23, 9:25, 9:28,  
10:31, 10:40, 10:42, 11:3, 11:6,  
11:8, 11:9, 11:18, 11:42, 15:18,  
15:22, 15:24, 15:27, 19:1 to 19:41,  
20:1, 20:2, 20:4, 20:6 to 20:13,  
20:15 to 20:22, 20:24, 20:25,  
20:27 to 20:29, 21:14, 21:62,  
22:11, 25:3, 25:5, 25:9, 25:12,  
25:29, 25:36, 26:7, 26:9, 26:11,  
26:13, 26:17, 26:29, 38:40, 43:15,

**SHAREHOLDERS—Cont'd**

43:16, 43:18, 43:48, 44:3, 44:17,  
46:17, 46:30, 47:62, 47:71, 48:27,  
48:32, 48:56

Voting trust, 11:6, 11:8, 19:21, 20:7 to  
20:10, 20:15, 20:24, 20:25

**SHOP RIGHTS**

Ownership of intellectual property  
rights, 37:23

**SHRINK-WRAP**

Arbitration, 49:6

Browse-wrap, 49:6

Forum selection, 49:6

**SIMPLE AGREEMENTS FOR  
FUTURE EQUITY**

Executive and owner compensation,  
38:43

**SIMPLE PLANS**

Qualified retirement plans, 39:44

**SIMPLIFIED EMPLOYEE PENSION  
PLANS**

Deductibility of employer contributions,  
39:42

Nondiscrimination, 39:40

Requirements, 39:39

Salary reduction SEP, 39:43

**SMALL BUSINESS**

Buy-sell agreements, 21:2, 21:3, 21:9,  
21:37, 21:44, 21:47, 21:55, 21:56,  
48:2

**SMALLER REPORTING  
COMPANIES**

Public offering, 18:1

**SOLE PROPRIETORSHIP**

Advantages and disadvantages, 2:11,  
2:32, 45:26

Alternative minimum tax, 4:1

Annual income tax return, 4:18

Asset sale, 4:21, 45:26

Availability, 3:8, 48:4

Business counseling services, 3:4

Business plan, 3:1, 3:3

Classification, 4:2, 46:21

Costs, 2:3, 2:11, 2:29, 3:6, 4:9, 47:7,  
47:15

Death, 2:32, 3:13, 3:15, 48:4

Deduction of business expenses, 4:9

Enforceability, 3:8

Financing of, 3:1

## INDEX

### SOLE PROPRIETORSHIP—Cont'd

- Fringe benefits, 2:18, 4:1
- Income and loss, 2:4, 2:29, 2:32, 4:3
- Licenses, 2:3, 2:29, 3:12
- Losses offset income, 4:6
- Management structure, 2:22
- Name, 2:3, 2:4, 3:1, 3:2, 3:6 to 3:8, 24:5
- Organizing, 3:2 to 3:5
- Pass-through tax treatment, 2:17
- Qualified retirement plans, 4:1
- Registration, 2:4, 3:7, 3:8
- Reporting requirements, 4:1, 4:18
- Returns, 2:4, 2:17, 2:18, 2:29, 3:14, 4:2, 4:6, 4:12, 7:44, 8:21, 11:44, 24:5
- Rights in, 2:22
- Scope, 2:11, 3:1, 4:1
- Self-employment tax, 2:18, 2:32, 4:1, 4:4
- Tax considerations, 2:11
- Taxation, 2:17, 2:18, 4:1 to 4:4, 4:6, 4:9, 4:12, 7:44
- Withholding, 4:4

### SOURCES OF INFORMATION

- Commercial lenders, 13:10

### STANDBY LETTERS OF CREDIT

- Documentary letter, 13:60
- Rules, 13:61

### STARTUP VENTURES

- Buy-sell agreements, 21:2, 21:33, 21:37

### STATE ATTORNEYS GENERAL

- Antitrust laws, 29:1, 29:20

### STATE OF ORGANIZATION

- Business, 13:43, 24:2 to 24:4, 24:7

### STATE STATUTES

- Trade secret protection, 36:2

### STATE TAXATION

- Apportionment, 24:22
- Commerce Clause, 24:17, 24:19 to 24:21, 24:23 to 24:25
- Constitutional limitations, 24:1, 24:17, 24:25
- Corporations, 10:56 to 10:58, 24:1, 24:23
- Due Process Clause, 24:17 to 24:20, 24:24
- Fair relationship to services provided, 24:24

### STATE TAXATION—Cont'd

- Franchise taxes, 10:56, 10:58, 24:16, 24:25
- Income taxes, 10:56, 10:57, 24:16, 24:21, 24:25
- Interstate commerce, 24:1, 24:18, 24:23, 24:25
- Nexus, 24:18, 24:20, 24:21
- Nonresident businesses, 24:1, 24:16 to 24:25
- Partnerships, 8:7, 24:1
- Statutory limitations, 24:25

### STATUTE OF LIMITATIONS

- Copyright infringement, 33:43, 33:45
- Trade secrets, 35:40, 35:41, 36:2

### STATUTES

- Accountants, 2:7, 16:2, 27:3, 36:19, 49:3, 49:8
- Architects, 2:7
- Corporations, 2:7, 2:9, 2:10, 2:15, 2:23, 2:36, 3:11, 5:10, 5:39, 7:1 to 7:3, 7:16, 7:19, 9:2, 9:6, 9:20, 9:28, 9A:6, 10:56, 11A:4, 11A:29, 16:3, 19:8, 19:24, 20:1, 20:2, 20:17, 20:22, 20:26, 21:7, 22:1, 22:10, 22:15, 22:26, 23:1, 24:1, 24:11, 25:4, 25:5, 25:9, 25:10, 25:14, 25:15, 26:10, 26:16, 27:3, 27:6, 27:22, 41:57, 44:1, 44:39, 48:26, 49:8
- Foreign corporations, 26:10
- Limited liability companies, 5:10, 7:1 to 7:3, 7:13, 7:16, 7:19, 13:43, 16:25, 20:1, 23:1, 24:1, 24:11, 25:6, 26:10, 26:16, 44:1, 44:39, 48:26
- Limited liability partnerships, 2:7, 5:6, 5:39, 5:43, 23:1

### STATUTORY FRAMEWORK

- Limited liability company, 7:3

### STOCK

- Business trusts, 7:6
- Buy-sell agreements, 5:20, 9:23, 9:27, 21:7, 21:12, 21:17, 21:19, 21:25, 21:26, 21:30, 21:37, 21:52, 21:62, 23:5, 25:12, 48:30, 48:39, 48:40
- Capital stock, 10:58, 12:12
- Certificates for shares, 43:8
- Combinations, 28:5, 28:44
- Common law, 19:8, 19:21, 19:22, 22:26, 26:4
- Common stock, 9:26, 11:1, 11:3, 11:9, 11:10, 12:25, 13:6, 15:7, 15:10 to

**STOCK—Cont'd**

15:12, 15:14, 15:23, 15:24, 15:29 to 15:31, 15:39, 15:53, 16:27, 17:31, 18:2, 18:21, 18:33, 19:21, 23:5, 23:18, 26:7, 26:15, 43:16, 43:36, 43:48, 48:28, 48:41, 48:44

Consideration, 8:1, 8:14, 8:30, 8:42, 9:8, 9:15, 9:17, 9:20 to 9:22, 9:24, 10:20, 10:29, 10:35, 10:41, 10:48, 15:10, 15:24, 15:36, 15:38, 15:55, 15:58, 21:30, 21:37, 22:3, 23:1, 23:3, 23:9, 25:14, 26:7, 26:9, 26:11, 26:13, 26:17, 26:18, 26:20, 26:22, 38:34, 38:41, 43:4, 43:5, 43:34, 43:35, 46:1, 46:3, 46:22, 46:30, 48:25, 48:30, 48:40, 48:50

Controlling shareholders, 38:43, 44:10

Corporations, 2:1, 2:9, 2:10, 2:18, 2:19, 2:23, 2:27, 2:38, 2:39, 5:1, 7:6, 7:40, 8:1, 8:3, 8:12, 8:30, 9:1, 9:3, 9:5, 9:7, 9:8, 9:10, 9:12, 9:14 to 9:17, 9:20 to 9:28, 9A:2, 9A:6, 9A:10, 9A:12, 9A:13, 10:1, 10:2, 10:8, 10:11, 10:18, 10:20 to 10:36, 10:38 to 10:41, 10:43 to 10:50, 10:53, 10:58, 11:1, 11:3, 11:5 to 11:10, 11:12, 11:14, 11:16 to 11:20, 11:24, 11:26 to 11:35, 11:37, 11:40 to 11:42, 11:48, 11A:2, 11A:7, 14:21, 15:48, 15:55 to 15:59, 16:3, 17:31, 18:2, 19:8, 19:22, 19:27, 20:1, 20:2, 20:16, 20:17, 20:22, 21:7, 21:17, 21:62, 22:7, 22:8, 22:15, 22:26, 23:1, 23:11, 23:13, 23:16, 23:17, 25:5, 25:9, 25:12, 25:14, 25:22, 25:23, 25:29, 25:34, 25:36 to 25:38, 26:1, 26:3, 26:4, 26:7, 26:8, 26:12, 26:14, 26:16, 26:17, 26:20, 26:22, 26:26, 26:28, 26:29, 26:31, 27:6, 28:1, 38:1, 38:23, 38:24, 38:34, 38:40, 38:44, 38:52, 38:74, 43:1, 43:2, 43:5, 43:6, 43:13, 43:30 to 43:34, 43:41, 43:47 to 43:51, 44:2, 44:6, 44:10, 44:19, 44:22, 45:38, 46:1, 46:10, 46:17 to 46:19, 46:30, 47:31, 48:20, 48:25, 48:27, 48:28, 48:30, 48:36, 48:39

Defendant, 33:37, 49:4

Definition of, 10:2, 15:22, 16:10, 16:12, 16:21, 16:25, 18:27, 23:14, 25:37, 26:7, 26:18, 26:20, 38:14, 43:36, 43:38, 44:25, 44:26, 45:44, 50:8, 50:19

Definition of stock and securities, 26:20

**STOCK—Cont'd**

Depreciation, 4:5, 8:1, 8:51, 10:8, 15:14, 46:13, 46:16, 46:18, 46:20, 46:24, 48:62

Dissenting shareholders, 19:4

Distribution, 2:10, 2:19, 7:6, 7:29, 7:40, 8:4, 8:12, 8:14, 8:16, 8:42, 8:51, 8:66, 8:67, 8:69, 9:26, 11:6, 11:10, 11:29 to 11:31, 11:33, 11:35, 11:40, 12:12 to 15:14, 18:44, 21:62, 22:15, 23:1, 23:3, 23:4, 23:11, 23:13, 23:14, 23:17 to 23:19, 23:23, 23:28, 25:12, 25:23, 26:5, 26:14, 26:21 to 26:23, 26:28, 26:29, 26:32, 26:35 to 26:37, 38:14, 38:16, 38:42, 43:1, 43:2, 43:4 to 43:7, 43:9 to 43:11, 43:14, 43:22, 43:29, 43:30, 43:32, 43:34, 43:36, 43:37, 43:41, 43:43, 43:48 to 43:51, 44:6, 44:14, 44:17 to 44:19, 44:21, 44:24 to 44:26, 45:26, 46:10, 46:22, 46:25, 46:30, 48:41, 48:43

Dividends, 2:9, 2:18, 2:19, 2:38, 9:1, 9:3, 9:26, 9A:2, 10:8, 10:11, 10:18, 10:28, 10:40, 10:48, 10:53, 11:1, 11:9, 11:18, 11:31, 11:40, 11:48, 11A:2, 12:13, 15:11, 15:23, 15:30, 15:31, 15:39, 16:10, 16:12, 19:30, 20:7, 21:62, 22:3, 22:15, 23:1, 23:3 to 23:5, 23:9 to 23:11, 23:13, 23:14, 23:16 to 23:19, 23:23, 23:24, 23:28, 23:29, 25:5, 25:22, 25:23, 25:26, 25:34, 25:37, 26:15, 26:21, 27:6, 43:5 to 43:7, 43:14, 43:31, 43:36, 44:17, 44:25, 45:31, 48:27, 48:28, 48:41

Evidence, 9:22, 10:26, 12:5, 13:6, 16:7, 19:6, 25:23, 26:32, 33:37, 46:3, 48:35, 49:4, 50:8, 50:19

Executive and owner compensation, 38:1, 38:14, 38:16, 38:23, 38:24, 38:26 to 38:44, 38:50, 38:52, 38:63, 38:74

Forfeiture, 10:25, 11:24, 15:16, 15:53, 15:55, 18:33, 38:1, 38:27, 38:28, 38:30, 38:35

Fractional shares, 25:6, 43:2

Issuance of shares, 9:20, 9:21, 15:27

Joint stock companies, 8:3, 10:2

Judicial intervention, 9:26, 20:22

Liability of shareholders, 25:36

Limited partnerships, 2:1, 6:23, 8:3, 21:52, 23:1, 23:24, 48:25, 48:32



INDEX

**STOCK—Cont'd**

Majority shareholders, 20:18, 21:62, 23:11, 25:3, 25:5, 25:6, 37:10, 45:38

Meetings of shareholders, 2:9, 19:11, 25:14

Mergers and consolidations, 26:7, 26:8

Minority shareholders, 2:23, 9:12, 9:25, 9:27, 9:28, 11:1, 11:48, 15:18, 15:24, 20:1, 20:2, 20:4, 20:13, 20:15, 20:16, 20:18, 20:20, 20:22, 21:12, 21:62, 23:1, 23:11, 25:3, 25:5, 25:6, 25:9, 37:10

Options, 2:18, 2:38, 11:9, 12:12, 15:12, 15:17, 15:18, 15:21, 15:22, 15:27, 15:29, 15:36, 15:46, 15:53, 15:55 to 15:58, 17:19, 17:27, 18:33, 19:11, 20:22, 22:3, 22:7, 22:13, 26:20, 38:1, 38:14, 38:23, 38:24, 38:34 to 38:39, 38:41, 38:43, 38:50, 38:74, 43:18, 43:27

Organizational meeting, 9:1, 9:5, 9:14, 9:17

Outstanding shares, 15:29, 15:42, 19:2, 19:11, 20:1, 20:2, 20:20, 25:6, 26:15, 43:3, 43:48

Own shares, 2:23, 22:15, 23:3, 23:5

Ownership of shares, 19:21

Pledges, 21:26

Preemptive rights of shareholders, 19:8

Preferred stock, 6:23, 7:29, 8:42, 9:12, 9:26, 9A:12, 10:28, 11:9, 15:11, 15:12, 15:17, 15:22 to 15:24, 15:29 to 15:31, 15:39, 15:48, 15:53, 17:31, 19:21, 23:1, 23:5, 23:9, 23:10, 23:16, 23:18, 23:24, 23:29, 26:11, 26:15, 26:20, 26:35, 38:43, 43:1, 43:31, 43:35 to 43:38, 48:41, 48:43, 48:44

Promoters, 9:1, 9:7, 9:17

Proxies, 9:8, 19:6, 19:30, 20:10, 20:12

Purchase of shares, 21:62

Purpose, 2:18, 8:3, 9:10, 9:15, 9:23, 9A:2, 9A:6, 9A:10, 9A:12, 9A:13, 10:23, 10:30 to 10:32, 10:45, 11:8 to 11:10, 11:20, 11:24, 12:12, 13:54, 14:21, 15:30, 16:10, 16:17, 18:2, 18:27, 19:11, 19:14, 19:27, 19:30, 19:37, 20:2, 20:4, 20:9, 20:10, 21:7, 21:12, 25:29, 25:36, 25:38, 26:3 to 26:5, 26:9, 26:13, 26:19, 26:22, 26:26, 26:28, 26:29, 26:33, 26:37, 28:44, 38:27, 38:38, 38:41, 38:44, 38:52, 43:18, 43:20, 43:27, 46:3, 48:30, 48:40, 48:43

**STOCK—Cont'd**

Ratification, 22:8

Reacquired, 43:3

Related corporations, 25:23, 25:34, 25:36, 43:31 to 43:34

Rights, 2:10, 2:19, 2:27, 2:38, 2:39, 5:1, 5:20, 7:15, 7:29, 8:30, 8:51, 9:1, 9:8, 9:10, 9:12, 9:15, 9:22, 9:23, 9:25, 9:27, 10:23, 10:24, 10:27, 10:28, 10:40, 10:45, 11:3, 11:9, 15:10, 15:11, 15:14, 15:18, 15:21 to 15:25, 15:27, 15:29, 15:34 to 15:36, 15:38, 15:39, 15:41 to 15:43, 15:58, 15:59, 16:7, 16:12, 16:25, 17:19, 19:2 to 19:4, 19:6, 19:8, 19:11, 19:14, 19:20 to 19:22, 19:27, 19:30, 19:33, 19:36, 19:37, 20:1, 20:2, 20:4, 20:6, 20:7, 20:12, 20:16 to 20:18, 21:7, 21:12, 21:62, 22:3, 22:4, 23:1, 23:3, 23:5, 23:9, 23:10, 25:3, 25:5, 25:6, 25:9, 25:12, 26:8, 26:12, 26:15, 38:1, 38:23, 38:24, 38:27, 38:28, 38:40, 38:41, 38:43, 38:74, 40:5, 43:2, 43:36, 44:17, 45:38, 45:40, 45:49, 45:68, 46:3, 46:25, 48:25, 48:27, 48:28, 48:32, 48:36, 48:40, 48:41, 48:43, 49:4

Sale, 2:9, 2:18, 2:19, 2:23, 2:38, 8:1, 8:9, 8:12, 8:42, 8:51, 8:67, 8:68, 9A:13, 10:26, 10:30, 10:33, 10:35, 10:36, 10:40, 10:43 to 10:46, 11:7, 11:24, 11:26, 11:28, 11:29, 11:34, 11:37, 11:42, 11:48, 12:21, 12:25, 15:7, 15:11, 15:14, 15:17, 15:18, 15:21, 15:22, 15:24, 15:27, 15:29 to 15:31, 15:35, 15:36, 15:38, 15:39, 15:41, 15:42, 15:50, 15:51, 15:54 to 15:56, 16:3, 16:10, 16:12, 16:17, 16:27, 17:19, 17:31, 18:27, 18:41, 19:3, 19:4, 19:14, 20:2, 20:4, 21:26, 22:4, 22:26, 23:1, 23:13, 23:14, 23:17, 25:3, 25:5, 25:6, 25:12, 25:14, 25:30, 25:34, 26:9, 26:20, 26:21, 26:32, 26:36, 28:1, 28:5, 28:51, 38:37, 38:43, 38:74, 43:1, 43:4 to 43:11, 43:14 to 43:18, 43:29, 43:30, 43:32 to 43:35, 43:37, 43:38, 43:41, 43:47 to 43:49, 44:17, 44:18, 44:21, 44:26, 45:9, 45:26, 45:27, 45:29 to 45:32, 45:38, 45:40, 45:42, 45:44, 45:49, 45:54, 45:61, 45:68, 46:1 to 46:3, 46:9 to 46:25, 46:30, 46:31, 48:21, 48:27, 48:50, 48:62, 49:4, 50:8

**STOCK—Cont'd**

Sales of shares, 22:26  
 Section 306, 43:35 to 43:38  
 Securities laws, 9:23, 12:15, 12:25,  
 15:21, 15:35, 16:3, 16:7, 16:10,  
 16:12, 16:17, 16:21, 16:25, 16:27,  
 17:19, 18:44, 38:32, 45:42  
 Stated capital, 9:20, 19:3, 22:3, 23:3,  
 23:4, 43:2  
 Stock redemption, 23:5, 43:1, 43:10,  
 43:13, 43:16, 48:62  
 Taxation, 2:9, 2:18, 4:5, 7:6, 7:40, 8:1,  
 8:3, 8:14, 10:1, 10:58, 11:16, 11:30  
 to 11:32, 11:40, 15:46, 15:48,  
 15:53 to 15:59, 21:62, 23:1, 23:16,  
 23:18, 24:22, 25:22, 26:35 to  
 26:37, 38:1, 38:33, 38:35, 38:37,  
 38:74, 43:1, 43:37, 43:43, 44:19,  
 46:1, 46:23, 48:30  
 Transfer of shares, 9:1, 9:22, 25:12  
 Treasury shares, 19:8, 23:4, 43:3  
 Unissued shares, 19:8, 23:4, 43:3

**STOCK APPRECIATION RIGHTS**

Executive and owner compensation,  
 38:1, 38:23, 38:40, 38:41

**STOCK OPTIONS**

Executive and owner compensation,  
 38:1, 38:14, 38:34 to 38:39, 38:41,  
 38:74

**STOCK REDEMPTION**

Attribution rules, 43:16  
 Classification, 43:1, 43:16  
 Consequences of, 43:10, 43:13, 43:16  
 Distribution, 43:1, 43:10  
 Not essentially equivalent to a dividend,  
 43:1  
 Requirements, 43:1, 43:16  
 Sale or exchange classification, 43:16  
 Substantially disproportionate, 43:1,  
 43:16

**STRICT COMPLIANCE**

Discrepancies, 13:61  
 Documents, 13:61

**SUBPOENAS**

Business, 29:5, 29:14, 36:24

**SUBSCRIPTIONS**

Conditions, 49:1, 49:4  
 Contracts, 9:5, 9:17  
 Corporations, 9:1, 9:5, 9:17, 9:21, 25:14  
 Evidence, 49:4

**SUBSCRIPTIONS—Cont'd**

Incorporators, 7:15, 9:17, 25:14  
 Liability, 7:15, 9:1, 9:5, 9:21, 25:14,  
 49:4  
 Payment, 9:17, 9:21  
 Promoters, 9:1, 9:17

**SUBSTANTIALLY ALL ASSETS**

Corporations, 45:38

**SUPERVISION**

Corporations, 6:38, 7:47, 9:32, 11:6,  
 44:6, 47:65

**SURETY BONDS**

Government financing, 14:1, 14:5,  
 14:18

**TAX**

Accountants, 1:16, 2:34, 4:12, 7:44,  
 8:21, 11:44, 15:1, 45:23, 47:15,  
 49:8  
 Accounting, 2:18, 2:20, 2:29, 3:14,  
 4:10, 4:12, 5:39, 6:38, 7:27, 7:28,  
 7:44, 7:47, 8:19 to 8:27, 8:51,  
 9:32, 10:3, 10:4, 10:15, 10:26,  
 10:51, 10:52, 11:3, 11:13, 11:16,  
 11:37, 11:44, 11A:14, 12:30 to  
 12:32, 13:46, 15:55, 15:56, 23:11,  
 23:17, 26:25, 38:17, 43:51, 45:12,  
 45:13, 45:19, 49:5  
 Accumulated earnings credit, 10:13,  
 10:15, 10:52, 25:36  
 Accumulated earnings tax, 2:9, 2:38,  
 10:1, 10:12 to 10:15, 10:17, 25:36  
 Adjustments, 2:18, 4:5, 4:8, 8:15, 8:19,  
 8:32, 8:56, 8:57, 10:8, 10:13,  
 10:57, 11:16, 11:28, 11:30 to  
 11:33, 11:42, 11:48, 21:41, 23:17,  
 25:35, 38:8, 38:50, 38:56, 39:32,  
 43:51, 45:12, 46:1, 46:27, 46:29,  
 47:1, 48:1, 48:5, 48:6, 48:8, 48:10,  
 48:25  
 Agreements, 2:6, 3:13, 7:24, 7:27 to  
 7:29, 7:38, 8:28, 9:1, 9:2, 9:17,  
 9:27, 11:1, 11:16, 11:48, 13:2,  
 13:20, 13:46, 15:32, 15:55, 15:58,  
 21:3, 21:7, 21:8, 21:10, 21:11,  
 21:17 to 21:19, 21:22, 21:23,  
 21:30, 21:41, 21:44, 21:48, 21:51,  
 21:53, 21:62, 21:63, 23:1, 23:6,  
 23:24, 23:29, 25:6, 25:23, 37:4,  
 38:7, 45:19, 45:40, 45:54, 46:1,  
 46:13, 46:30, 48:2, 48:30, 48:39,  
 48:40, 48:59, 49:5, 49:6, 49:9  
 Allocation of income or loss, 8:59, 8:60

## INDEX

### TAX—Cont'd

Allocations, 5:14, 5:16, 7:27 to 7:29, 8:8, 8:29 to 8:35, 8:45, 8:49, 8:59, 8:60, 11:1, 11:24, 11:42, 39:11, 45:24, 46:3

Anti-abuse rules, 8:5

Architects, 2:34

Assets, 2:3, 2:5, 2:9 to 2:11, 2:15, 2:17 to 2:19, 2:26, 2:32, 2:33, 2:35, 2:37, 3:2, 4:9, 4:10, 4:16, 4:21, 5:14, 5:16, 5:37, 5:38, 6:28, 6:35, 6:38, 7:6, 7:11, 7:27 to 7:29, 7:31, 7:47, 8:1, 8:4, 8:9, 8:12, 8:34, 8:39, 8:46, 8:47, 8:55 to 8:57, 8:61 to 8:69, 9:1, 9:32, 10:22, 10:30, 10:32, 10:33, 10:40 to 10:42, 10:46, 10:50, 10:58, 11:1, 11:3, 11:7, 11:12, 11:13, 11:28, 11:36, 11:37, 11:40, 11:42, 11A:10, 11A:13, 11A:21, 11A:28, 12:12, 12:30 to 12:32, 13:5, 13:6, 13:20, 13:46, 14:1, 15:50, 15:51, 17:1, 21:17, 21:41, 24:4, 25:6, 25:20, 25:21, 25:35, 25:36, 26:1, 26:6, 26:7, 26:9, 26:10, 26:13, 26:14, 26:17, 26:22, 26:24 to 26:29, 26:31 to 26:33, 26:36 to 26:44, 26:46, 26:47, 38:13, 38:17, 38:56, 39:3, 39:5, 39:16, 39:45, 43:15, 43:22, 43:31, 43:35, 43:41, 43:45, 43:46, 43:51, 44:1, 44:13, 44:14, 44:18, 44:19, 44:21, 44:22, 44:24 to 44:26, 44:35, 44:36, 44:42, 45:9, 45:12, 45:13, 45:19, 45:24, 45:26 to 45:31, 45:33, 45:40, 45:41, 45:52, 45:54, 46:1 to 46:10, 46:13, 46:14, 46:16 to 46:21, 46:23 to 46:27, 46:29 to 46:31, 47:1, 47:23, 47:26, 47:31, 47:40, 47:72, 48:4, 48:6, 48:9, 48:10, 48:15 to 48:17, 48:19 to 48:21, 48:25, 48:27, 48:30, 48:40, 48:49, 48:50, 48:52, 48:53, 48:62, 48:63, 49:5

Assets-over, 5:38, 26:40 to 26:43, 26:46

Assets-up, 5:38, 26:40, 26:42, 26:47

Assumption of liabilities, 10:30

At-risk rule, 8:37, 10:53, 25:38

Bankruptcy, 2:26, 2:32, 2:33, 2:35, 2:37 to 2:39, 4:14, 4:15, 6:28, 8:23, 8:24, 10:7, 10:9, 10:32, 11:3, 11:5, 11:46, 11:47, 13:5, 13:29, 26:6, 26:17, 26:34, 38:17, 38:59, 39:45, 47:1, 47:15, 47:23, 47:25, 47:26, 47:28, 47:31, 47:36, 47:40, 47:52, 47:72 to 47:78

### TAX—Cont'd

Basis adjustments, 8:56

Basis and holding period, 10:33, 10:39

Benefit corporations, 9A:2, 9A:3, 9A:12, 11A:3 to 11A:6, 11A:12

Boot, 10:29, 10:30, 10:33, 10:36, 10:39, 26:7, 26:14, 26:19 to 26:22, 26:24, 26:35, 46:11

Bootstrap sales, 45:31, 46:22

Built-in gains, 2:19, 10:22, 11:1, 11:12, 11:13, 11:22, 11:37, 11:42, 26:27, 44:15, 44:19, 44:22, 46:2

Business acquisition costs, 46:31

C corporations, 2:1, 2:9, 2:16 to 2:20, 2:38, 4:12, 7:1, 7:44, 8:21, 8:38, 9:3, 9:4, 10:1, 10:3, 10:6, 10:8, 10:10, 10:11, 10:41, 10:47, 10:51, 10:53, 11:1, 11:2, 11:18, 11:22, 11:29, 11:37, 11:38, 11:40, 11:41, 11:44, 11:48, 23:13, 23:15, 23:16, 25:22, 38:74, 43:6, 43:47, 44:19, 48:27, 48:59

Calculation of taxable income, 11:22

Capital, 2:4 to 2:6, 2:9, 2:18, 2:19, 2:26, 2:32, 2:33, 2:35, 2:37, 2:38, 4:1, 4:3 to 4:5, 4:9, 4:10, 4:12, 4:13, 4:21, 5:14, 5:16, 7:6, 7:11, 7:27 to 7:29, 7:31, 7:40, 7:44, 7:45, 8:1, 8:2, 8:8 to 8:10, 8:13, 8:15, 8:20 to 8:22, 8:26, 8:27, 8:29, 8:30, 8:32, 8:34, 8:37, 8:39, 8:42 to 8:53, 8:59 to 8:62, 8:64, 8:65, 8:67 to 8:69, 10:6, 10:10, 10:11, 10:15, 10:20 to 10:22, 10:29, 10:33 to 10:35, 10:38 to 10:40, 10:44, 10:47, 10:48, 10:50, 10:58, 11:1, 11:22 to 11:24, 11:26 to 11:28, 11:30 to 11:32, 11:34, 11:36, 11:42, 11:44, 11:45, 12:7, 12:12, 13:5, 13:46, 14:1, 14:13, 14:33, 15:1, 15:10, 15:32, 15:34, 15:36, 15:46 to 15:59, 16:17, 17:1, 21:18, 21:41, 21:51, 23:1, 23:14, 23:17, 23:24, 23:29, 24:3, 24:4, 24:16, 24:23, 25:21, 25:22, 25:29, 25:30, 25:34, 25:38, 26:2, 26:21, 26:25 to 26:27, 26:30, 26:35, 26:43, 26:45, 26:47, 38:11, 38:12, 38:27, 38:28, 38:35 to 38:37, 38:74, 38:76, 43:1, 43:4 to 43:6, 43:8, 43:9, 43:13, 43:31, 43:44, 43:46, 43:47, 43:49, 43:51, 44:13, 44:17, 44:18, 44:25, 44:26, 44:36, 45:26, 45:31, 45:54, 46:1, 46:4, 46:5, 46:10 to 46:14, 46:20 to 46:22, 46:24, 46:27, 47:75, 48:16

**TAX—Cont'd**

to 48:21, 48:47, 48:56, 48:62, 49:6  
 Capital accounts, 5:16, 7:27, 7:28, 8:9,  
 8:32, 8:34, 8:37, 8:45, 26:43  
 Capital assets, 2:9, 2:19, 2:32, 2:33,  
 2:35, 2:37, 4:9, 4:10, 8:39, 8:67,  
 8:68, 10:33, 13:5, 13:46  
 Capital contributions, 2:4 to 2:6, 2:19,  
 2:26, 5:14, 5:16, 7:6, 7:11, 7:28,  
 8:1, 8:2, 8:8, 8:30, 10:34, 10:38,  
 15:46, 23:1, 23:24, 23:29  
 Capital gains, 2:18, 2:19, 2:38, 4:3, 4:5,  
 4:12, 7:44, 8:20, 8:21, 8:30, 8:39,  
 8:53, 8:67 to 8:69, 10:10, 10:39,  
 10:40, 10:44, 10:47, 11:23, 11:31,  
 11:32, 11:36, 11:42, 11:44, 15:34,  
 15:46, 15:53, 15:56, 15:58, 21:18,  
 25:21, 25:30, 25:34, 38:37, 38:74,  
 43:1, 43:5, 43:31, 43:47, 44:25,  
 45:26, 45:31, 46:1, 46:4, 46:5,  
 46:10, 46:11, 46:20, 46:22, 46:27,  
 47:75, 48:16 to 48:19, 48:21  
 Capital losses, 8:10, 8:20, 8:30, 10:29,  
 10:44, 10:47, 26:27, 43:5, 43:6,  
 46:4, 46:14  
 Capital structure, 12:7, 12:12, 13:46,  
 15:10, 17:1  
 Capitalization, 10:20 to 10:42, 10:58,  
 11A:9 to 11A:11, 15:55, 15:59,  
 48:30  
 Cash distributions, 11:23, 23:1, 43:51,  
 44:1, 44:35  
 Change of form of business entity, 8:63  
 to 8:69  
 Check-the-box regulations, 7:2, 8:3  
 Classes, 2:10, 2:19, 8:30, 10:31, 11:3,  
 11A:5, 11A:24, 15:48, 15:50,  
 20:17, 21:3, 21:62, 25:36, 26:9,  
 26:15, 26:29, 38:63, 46:3, 48:27,  
 49:9  
 Classification, 4:2, 6:31, 7:39, 7:41 to  
 7:43, 8:3, 8:4, 10:2, 10:53, 11:10,  
 15:48, 20:17, 25:38, 37:46, 37:47,  
 38:45, 43:1, 43:4 to 43:7, 43:14 to  
 43:17, 43:36, 46:21  
 Closely held business, 21:8, 21:53  
 Closely-held corporations, 10:25, 10:40,  
 25:22, 25:23, 25:27, 25:37, 25:38,  
 26:2, 38:6, 38:23, 43:5, 48:30,  
 48:39  
 Closing of taxable year, 8:27  
 Collapsible partnership, 8:46 to 8:48,  
 8:50 to 8:53, 11:42, 23:25, 46:20,  
 46:21  
 Consistency rules, 46:19

**TAX—Cont'd**

Consulting agreements, 45:54, 46:1,  
 46:13, 46:30  
 Contributed property, 8:1, 8:9, 8:10,  
 8:12, 8:18, 8:29, 8:35, 8:42, 26:42,  
 26:47, 44:36  
 Contribution of property, 8:9 to 8:13,  
 8:35, 8:40, 8:57, 8:62, 8:68  
 Contribution of services, 8:13  
 Contributions, 2:4 to 2:6, 2:17, 2:19,  
 2:26, 4:14, 4:16, 5:14, 5:16, 6:21,  
 7:6, 7:11, 7:27 to 7:29, 8:1, 8:2,  
 8:8, 8:10, 8:12, 8:15, 8:17, 8:20,  
 8:23, 8:29, 8:30, 8:34, 8:42, 9A:2,  
 9A:12, 10:7, 10:34, 10:38, 10:48,  
 11:6, 11:23, 11:26, 11:27, 11:46,  
 11A:2, 11A:5, 11A:6, 11A:17,  
 11A:23, 15:46, 16:17, 21:3, 23:1,  
 23:17, 23:24, 23:29, 38:4, 38:8,  
 38:13, 38:17, 38:20, 38:23, 38:42,  
 38:53 to 38:57, 38:66, 38:67, 39:1,  
 39:3, 39:4, 39:8 to 39:13, 39:25,  
 39:32, 39:35, 39:36, 39:43, 39:45,  
 43:51  
 Controlled corporation, 10:22, 10:24,  
 10:26, 10:28, 10:29, 10:31, 10:43,  
 10:53, 11:42, 25:32, 25:33, 26:5,  
 44:13, 48:50  
 Controlled partnerships, 8:44, 25:30,  
 25:33  
 Conversion, 2:10, 2:34, 5:1, 5:37, 5:38,  
 7:6, 8:50, 8:64 to 8:69, 10:6,  
 11:13, 11:22, 11:37, 11:48, 15:10,  
 15:50, 15:53, 21:53, 25:32, 26:10,  
 26:15, 26:16, 26:45, 43:47, 43:51,  
 44:25, 46:21, 47:1, 47:73, 48:43  
 Corporations, 2:1, 2:4, 2:6, 2:9, 2:10,  
 2:15 to 2:20, 2:30, 2:36, 2:38,  
 2:39, 4:8, 4:12, 4:14, 4:16, 4:20,  
 5:1, 5:2, 5:38, 5:39, 6:34, 6:38, 7:1  
 to 7:3, 7:6, 7:11, 7:39 to 7:41,  
 7:44, 7:47, 8:1, 8:3, 8:12, 8:21,  
 8:23, 8:30, 8:37 to 8:40, 8:44,  
 8:63, 9:1 to 9:4, 9:6, 9:17, 9:27,  
 9:30, 9:32, 9:34, 9:36, 9A:2, 9A:3,  
 9A:12, 10:1 to 10:58, 11:1 to 11:7,  
 11:10, 11:12, 11:13, 11:15, 11:16,  
 11:18, 11:20 to 11:48, 11A:1 to  
 11A:30, 13:2, 14:1, 14:37, 15:48,  
 15:55 to 15:59, 19:10, 19:27,  
 20:17, 21:3, 21:7, 21:17, 21:62,  
 21:63, 23:1, 23:6, 23:11, 23:13,  
 23:15 to 23:17, 23:20, 24:1, 24:3,  
 24:4, 24:23, 25:1, 25:4, 25:19,  
 25:20, 25:22, 25:23, 25:27, 25:29,  
 25:31 to 25:34, 25:36 to 25:38,

INDEX

TAX—Cont'd

26:1 to 26:4, 26:6 to 26:8, 26:10, 26:12, 26:14, 26:16, 26:17, 26:20, 26:22, 26:26 to 26:31, 26:34, 26:38, 26:39, 27:6, 38:1, 38:4 to 38:6, 38:9, 38:23, 38:40, 38:44, 38:52, 38:73, 38:74, 43:1, 43:5, 43:6, 43:13, 43:30, 43:31, 43:33, 43:39, 43:41, 43:47, 43:49, 43:51, 44:1, 44:5, 44:8, 44:9, 44:19, 44:22, 46:1, 46:4, 46:10, 46:17 to 46:19, 46:30, 47:15, 47:31, 48:20, 48:25 to 48:28, 48:30, 48:36, 48:39, 48:59, 49:8

Costs, 2:3, 2:11, 2:29, 2:30, 4:9, 10:6, 11:18, 12:7, 12:30, 14:13, 27:6, 37:45, 38:1, 38:47, 38:48, 38:52, 38:54, 38:57, 38:63, 38:67, 39:6, 39:16, 44:16, 45:13, 45:19, 45:28, 46:3, 46:31, 47:15, 47:23, 48:2, 48:59, 49:9

Courts, 9:6, 9:30, 10:22, 10:30, 10:41, 11:25, 13:5, 13:20, 13:29, 13:46, 23:11, 24:1, 24:3, 24:5, 24:22, 25:20, 35:15, 37:47, 38:5, 46:25, 47:25, 47:26, 47:40, 47:73, 47:77, 47:78, 48:25, 48:33, 48:40, 49:5, 49:6, 49:8, 49:9

Covenants not to compete, 21:41, 45:54, 46:1, 46:13, 46:30

Credit, 2:15, 3:2, 3:13, 4:2, 4:3, 4:14, 4:15, 4:19, 6:38, 7:11, 7:47, 8:23, 8:24, 9:32, 10:7 to 10:9, 10:13, 10:15, 10:50, 10:52, 10:54, 11:3, 11:23, 11:37, 11:46, 11:47, 11A:5, 11A:6, 11A:11, 12:32, 13:6, 13:13, 13:20, 13:29, 14:13, 14:25, 14:27, 15:10, 24:23, 25:36, 26:26, 27:29, 38:47, 38:48, 38:50, 38:62, 38:67, 45:13, 45:19, 45:40, 45:52, 46:29, 47:26, 47:31, 47:40, 48:5, 48:8, 48:10, 48:11, 48:14, 48:15, 48:17, 48:19, 49:5, 49:6, 49:9

Current distributions, 5:14, 8:28, 8:41, 8:56, 11:31, 48:27

Debt, 8:12, 8:13, 8:16, 8:17, 8:33, 8:39, 9:17, 10:1, 10:20, 10:23, 10:26, 10:30, 10:35, 10:37, 10:40 to 10:43, 10:45, 10:54, 11:10, 11:26, 11:27, 13:2, 13:5, 13:6, 13:13, 13:20, 13:29, 13:46, 15:10, 17:1, 23:14, 23:16, 23:19, 25:29, 26:6, 26:20, 26:29, 26:45, 27:29, 44:13, 46:3, 46:6, 46:27, 47:1, 47:15, 47:28, 47:31, 47:75, 48:2, 48:5, 48:15

TAX—Cont'd

Debt instruments, 8:39, 10:40, 10:45, 15:10, 26:29, 26:45, 46:3, 46:27

Deductions, 2:17, 3:2, 4:1, 4:5 to 4:9, 4:11, 4:12, 4:14, 4:15, 6:34, 7:44, 8:15, 8:16, 8:20, 8:21, 8:23, 8:24, 8:32, 8:33, 8:37, 8:44, 8:57, 8:59, 8:60, 10:5, 10:7 to 10:10, 10:53, 11:13, 11:22, 11:26, 11:27, 11:29, 11:32, 11:38, 11:43, 11:44, 11:46, 11:47, 14:25, 14:27, 15:48, 23:17, 25:33, 25:35, 25:38, 38:56, 43:12, 43:30, 44:16, 44:25, 46:5, 46:7, 46:13, 46:16, 46:30, 48:14, 48:56, 48:62

Definitions, 13:20, 47:31, 49:8, 49:9

Denial of multiple corporate tax benefits, 25:36

Depreciation recapture, 8:10, 8:51, 46:4, 46:5, 46:20, 46:24

Determination of distributive shares, 8:29

Discount, 10:35, 10:37, 10:45, 15:10, 15:36, 48:23, 48:25, 48:26, 48:33, 49:5

Disguised dividends, 10:53, 25:22 to 25:24, 25:26, 25:27

Disqualification, 17:1, 38:13, 43:22

Disregarded entity, 7:39, 8:4, 8:65, 11:5, 23:30, 26:10, 44:42, 46:1, 46:21

Dissolution, 2:26, 2:33, 5:14, 6:28, 7:27 to 7:29, 9:30, 11A:10, 11A:28, 13:46, 21:11, 23:1, 24:7, 25:6, 26:47, 44:1, 44:5, 44:8, 44:9, 44:13 to 44:26, 44:35, 44:36, 44:42, 48:36

Distributing corporation, 11:31, 23:14, 23:17 to 23:19, 26:5, 26:21, 26:28 to 26:37, 43:14, 43:36, 44:18, 46:22

Distribution, 2:10, 2:17, 2:19, 4:4, 5:16, 6:28, 7:6, 7:27 to 7:29, 7:40, 7:43, 8:4, 8:12 to 8:14, 8:16, 8:28, 8:32, 8:40 to 8:43, 8:47, 8:50, 8:51, 8:53, 8:57, 8:58, 8:62 to 8:67, 8:69, 10:6, 10:16, 11:6, 11:10, 11:29 to 11:31, 11:33, 11:35, 11:40, 11A:10, 12:12, 21:62, 23:1, 23:11, 23:13, 23:14, 23:17 to 23:19, 23:25, 25:4, 25:23, 26:5, 26:14, 26:21 to 26:23, 26:28 to 26:30, 26:32, 26:35 to 26:37, 26:41, 26:42, 26:47, 35:15, 38:8, 38:14, 38:17, 38:18, 38:42, 38:76, 39:36, 39:37, 43:1, 43:4 to 43:7,

TAX—Cont'd

43:9 to 43:11, 43:14, 43:22, 43:29, 43:30, 43:36, 43:37, 43:41, 43:43 to 43:46, 43:49, 43:51, 44:1, 44:13 to 44:15, 44:17 to 44:21, 44:23 to 44:26, 44:36, 44:42, 45:26, 46:10, 46:22, 46:25, 46:30, 48:19, 48:43, 48:46, 48:63

Distributions, 2:11, 2:17 to 2:19, 2:26, 4:12, 4:16, 5:14, 5:16, 6:21, 6:28, 7:11, 7:27 to 7:29, 7:31, 7:40, 7:41, 7:44, 8:1, 8:15, 8:17, 8:21, 8:28, 8:34, 8:40 to 8:42, 8:50, 8:53, 8:56, 8:58, 9A:2, 9A:3, 10:6, 10:14, 10:50, 11:1, 11:16, 11:23, 11:25 to 11:27, 11:30 to 11:35, 11:40, 11:42, 11:44, 11A:2, 11A:3, 11A:5, 11A:10, 13:46, 15:47 to 15:49, 21:51, 21:62, 23:1, 23:6, 23:11, 23:13 to 23:20, 23:24, 23:25, 23:29, 23:30, 25:4, 25:34, 26:3, 38:14, 38:20, 38:56, 38:74, 39:3, 39:8, 39:9, 39:12, 39:15, 39:16, 39:36, 39:37, 43:7, 43:18, 43:31, 43:36, 43:39, 43:41, 43:43, 43:44, 43:51, 44:1, 44:17 to 44:19, 44:25, 44:35, 44:36, 48:19, 48:27, 48:28, 48:43, 48:63

Distributive shares, 8:8, 8:28 to 8:39

Dividends, 2:9, 2:18, 2:19, 2:38, 4:13, 7:45, 8:22, 8:39, 9:1, 9:3, 9A:2, 10:6, 10:8, 10:10, 10:11, 10:13, 10:16 to 10:19, 10:28, 10:40, 10:48, 10:53, 10:55, 11:1, 11:18, 11:25, 11:31, 11:38, 11:40, 11:45, 11:48, 11A:2, 13:2, 21:51, 21:62, 23:1, 23:6, 23:11, 23:13 to 23:20, 23:24, 23:25, 23:29, 23:30, 25:22 to 25:24, 25:26, 25:27, 25:34, 25:37, 26:15, 26:21, 27:6, 38:4 to 38:7, 43:5 to 43:7, 43:14, 43:31, 43:36, 43:39, 44:17, 44:25, 45:31, 48:27, 48:28, 48:46

Dividends-paid deduction, 10:16, 10:19

Divisions, 3:2, 11:40, 26:1, 26:14, 26:28 to 26:37, 26:47, 49:5

Double taxation, 2:9, 2:17, 2:18, 7:6, 8:15, 9:4, 10:42, 11:40, 23:1, 25:22, 44:19

E-commerce, 24:21, 49:5, 49:6, 49:8

Earnings, 2:9, 2:10, 2:18, 2:19, 2:38, 4:16, 6:34, 7:28, 7:40, 9:3, 10:1, 10:12 to 10:17, 10:19, 10:50, 10:52, 10:57, 10:58, 11:1, 11:13, 11:15, 11:16, 11:18, 11:29 to 11:33, 11:36, 11:38, 11A:10, 13:2,

TAX—Cont'd

13:5, 15:49, 15:56, 15:57, 16:17, 21:62, 23:1, 23:13, 23:14, 23:17 to 23:19, 25:4, 25:23, 25:34, 25:36 to 25:38, 26:5, 26:17, 26:25, 26:29, 26:31, 26:32, 26:35, 26:37, 38:1, 38:5, 38:6, 38:12, 38:13, 38:17, 38:56, 38:74, 38:76, 39:1, 39:3, 39:6, 39:12, 39:30, 39:36, 43:1, 43:5, 43:7, 43:9, 43:11, 43:15, 43:29, 43:31, 43:33, 43:35 to 43:38, 44:18, 44:25, 46:22, 46:25, 48:4, 48:27, 48:30, 49:8

Effect on corporation, 11:35

Elections, 2:19, 8:3, 8:4, 8:6, 8:18, 8:25, 8:61, 8:62, 26:25, 26:43, 27:6, 38:14, 38:68, 48:43, 48:52

Employee fringe benefits, 11:41

Employment tax, 2:6, 2:9, 2:10, 2:18, 2:19, 2:32, 2:33, 2:35, 2:37 to 2:39, 4:1, 4:4, 4:14, 4:17, 6:34, 7:1, 7:2, 7:40, 7:42, 7:43, 8:1, 8:3, 8:23, 8:39, 8:43, 8:49, 9:4, 10:2, 10:7, 11:1, 11:4, 11:7, 11:25, 11:40, 11:42, 11:46, 15:57, 38:4, 38:8, 38:35, 38:51, 38:76, 46:30

Entity concepts, 8:6

Equity, 2:35, 8:3, 8:12, 8:30, 9:1, 10:28, 10:32, 10:40 to 10:42, 10:45, 11:10, 11:42, 12:30, 13:5, 13:6, 14:13, 15:1, 15:10, 15:32, 15:48, 15:50 to 15:59, 17:1, 19:27, 21:41, 21:53, 26:3, 26:6, 26:17, 26:26, 26:29, 26:33, 26:39 to 26:41, 26:43, 26:45, 38:1, 38:39, 38:74, 39:2, 43:14, 45:12, 45:13, 45:26, 45:28, 45:30 to 45:33, 45:40, 45:41, 45:52, 45:54, 47:40, 48:4, 48:20, 48:46, 50:8

Escrow, 12:7, 38:12, 45:52, 46:23, 46:29

Estate planning, 6:35, 7:38, 39:31, 48:1, 48:2, 48:4 to 48:23, 48:25 to 48:28, 48:30, 48:33, 48:36 to 48:40, 48:43, 48:46 to 48:63

European Union, 49:5

Exceptions to nonrecognition rule, 8:12

Exchange of interest, 8:52

Exchange requirement, 10:27, 10:31

Executive and owner compensation, 38:1, 38:4 to 38:9, 38:11 to 38:15, 38:17 to 38:20, 38:23, 38:25, 38:27, 38:28, 38:31, 38:35 to 38:37, 38:39 to 38:42, 38:44 to 38:48, 38:50 to 38:59, 38:62,

## INDEX

### TAX—Cont'd

38:63, 38:66 to 38:68, 38:72 to 38:74, 38:76  
Family partnership rules, 8:29, 8:45, 48:20  
Formal agreement, 8:8  
Formation, 2:6, 2:34, 2:36, 6:40, 7:49, 8:1, 8:8 to 8:18, 9:34, 11A:5, 11A:9 to 11A:12, 49:6  
Fringe benefits, 2:9, 2:18, 2:38, 4:1, 4:17, 11:41, 37:45, 38:1, 38:4, 38:44 to 38:48, 38:50 to 38:59, 38:62, 38:63, 38:66 to 38:68, 38:72, 38:74, 38:76, 39:30  
Funds held in escrow, 46:29  
Gain, 2:1, 2:3, 2:9, 2:17 to 2:19, 2:33, 2:35, 2:37 to 2:39, 4:2, 4:3, 4:5, 4:6, 4:11, 4:13, 4:21, 7:6, 7:11, 7:31, 7:40, 7:43, 7:45, 8:1, 8:6, 8:9 to 8:12, 8:14, 8:15, 8:17, 8:18, 8:22, 8:28, 8:29, 8:32 to 8:35, 8:40 to 8:42, 8:44, 8:46 to 8:58, 8:62, 8:64 to 8:69, 9:3, 10:10, 10:11, 10:21, 10:22, 10:28 to 10:30, 10:33, 10:35 to 10:40, 10:43 to 10:46, 10:50, 10:51, 11:22 to 11:24, 11:27, 11:28, 11:30 to 11:32, 11:34, 11:35, 11:37, 11:40, 11:42, 11:43, 11:45, 15:46, 15:51, 15:53 to 15:56, 21:18, 21:62, 23:1, 23:6, 23:14, 23:17, 23:19, 23:25, 24:4, 25:6, 25:21, 25:22, 25:30 to 25:32, 25:34, 26:1, 26:2, 26:5, 26:7, 26:17, 26:19, 26:21 to 26:24, 26:27, 26:35 to 26:37, 26:41, 26:42, 26:44, 26:47, 38:27, 38:28, 38:35 to 38:37, 38:74, 39:9, 43:1, 43:4 to 43:6, 43:8, 43:9, 43:11, 43:12, 43:29, 43:31, 43:35, 43:44 to 43:46, 43:49, 43:51, 44:1, 44:13 to 44:22, 44:25, 44:26, 44:35, 44:36, 44:42, 45:23, 45:29, 45:32, 45:54, 46:1 to 46:3, 46:5, 46:6, 46:8, 46:10, 46:11, 46:13, 46:16 to 46:18, 46:20 to 46:26, 46:29, 46:30, 48:21, 48:27, 48:47, 48:48, 48:62, 49:9  
Gain or loss, 2:18, 4:21, 7:31, 8:1, 8:9, 8:11, 8:14, 8:18, 8:29, 8:35, 8:40, 8:41, 8:46 to 8:55, 8:62, 8:65, 10:21, 10:22, 10:28, 10:35, 10:36, 10:39, 10:40, 10:43 to 10:45, 10:50, 11:24, 11:28, 11:34, 11:35, 23:25, 25:32, 25:34, 26:19, 26:22, 26:23, 26:37, 26:41, 26:47, 43:1, 43:8, 43:46, 44:1, 44:13 to 44:18,

### TAX—Cont'd

44:20, 44:22, 44:25, 44:26, 44:35, 44:36, 44:42, 46:1 to 46:3, 46:8, 46:10, 46:20 to 46:22, 48:47  
General partnership, 2:4 to 2:6, 2:26, 2:29, 2:33, 2:34, 2:37, 5:1, 5:2, 5:38, 5:39, 6:1, 6:24, 7:1, 8:54, 8:64, 21:10, 23:1, 23:24, 24:5, 26:45, 44:1, 48:25, 48:26  
Guaranteed payments, 4:12, 7:41, 7:44, 8:21, 8:43, 8:49, 11:44, 38:76  
Holding period, 8:67 to 8:69, 10:33, 10:39, 15:34, 15:36, 15:46, 15:53, 15:56, 38:27, 43:8, 46:11  
Home office deduction, 4:11, 11:43  
Hybrid pass-through, 2:19  
Imputed interest, 10:45, 15:53, 15:54, 26:26, 46:27  
Inadvertent termination, 11:1, 21:62  
Income, 1:16, 1:37, 2:3 to 2:6, 2:9 to 2:11, 2:16 to 2:20, 2:29, 2:30, 2:32 to 2:39, 3:2, 3:13, 4:1 to 4:9, 4:11 to 4:18, 4:20, 4:21, 5:1, 5:2, 5:14, 5:39, 5:42, 6:21, 6:34, 6:38, 7:1, 7:2, 7:4, 7:27 to 7:29, 7:39 to 7:45, 7:47, 8:1 to 8:3, 8:5 to 8:13, 8:15, 8:16, 8:19 to 8:33, 8:37 to 8:41, 8:43 to 8:53, 8:56, 8:59, 8:60, 8:62, 8:68, 9:1, 9:3, 9:4, 9:17, 9:27, 9:32, 9A:2, 9A:3, 9A:12, 10:1 to 10:14, 10:16 to 10:19, 10:21, 10:25, 10:26, 10:30, 10:35 to 10:38, 10:40, 10:42 to 10:45, 10:47, 10:50 to 10:58, 11:1 to 11:7, 11:12, 11:13, 11:15, 11:18, 11:20, 11:22 to 11:33, 11:36 to 11:48, 11A:1 to 11A:3, 11A:5 to 11A:8, 11A:10, 11A:14, 11A:19, 11A:20, 11A:26, 11A:28, 12:7, 12:12, 12:30 to 12:32, 13:5, 13:13, 13:20, 14:13, 14:15, 14:26, 14:33, 14:36, 15:10, 15:46, 15:49 to 15:59, 17:1, 19:27, 21:10, 21:17, 21:18, 21:41, 21:48, 21:51, 21:53, 21:62, 21:63, 22:25, 23:1, 23:6, 23:11, 23:13 to 23:20, 23:24, 23:25, 23:29, 24:1, 24:3, 24:16, 24:20 to 24:22, 24:25, 25:1, 25:4, 25:18 to 25:23, 25:30, 25:33 to 25:38, 26:1 to 26:5, 26:10, 26:19, 26:21, 26:22, 26:26, 26:27, 26:32, 26:35, 26:43, 26:45 to 26:47, 37:45, 38:1, 38:4, 38:5, 38:7 to 38:9, 38:11, 38:12, 38:14, 38:15, 38:18 to 38:20, 38:25, 38:27, 38:28, 38:31, 38:35 to 38:37,

TAX—Cont'd

38:41, 38:42, 38:44 to 38:48,  
 38:51, 38:52, 38:54 to 38:57,  
 38:62, 38:63, 38:66 to 38:68,  
 38:72, 38:74, 38:76, 39:1, 39:3,  
 39:9, 39:12, 39:13, 39:31, 39:35,  
 43:1, 43:4 to 43:31, 43:35, 43:37  
 to 43:39, 43:43 to 43:47, 43:51,  
 44:1, 44:15 to 44:18, 44:23 to  
 44:25, 44:35, 44:36, 44:42, 45:13,  
 45:19, 45:26, 45:41, 45:52, 45:54,  
 46:1 to 46:5, 46:7, 46:10, 46:11,  
 46:13, 46:15, 46:20 to 46:22,  
 46:24, 46:25, 46:27, 46:28, 46:30,  
 47:1, 47:15, 47:31, 47:40, 47:52,  
 47:73, 47:75, 48:1, 48:15, 48:16,  
 48:18 to 48:21, 48:23, 48:25,  
 48:27, 48:28, 48:33, 48:37 to  
 48:39, 48:47 to 48:51, 48:55,  
 48:57, 48:59, 48:60, 48:62, 49:8  
 Income tax, 1:16, 2:9, 2:10, 2:17, 2:29,  
 2:30, 2:32, 2:33, 2:35, 2:37, 2:39,  
 3:2, 3:13, 4:1 to 4:6, 4:11, 4:17,  
 4:18, 4:20, 4:21, 5:42, 6:34, 6:38,  
 7:2, 7:4, 7:27, 7:28, 7:39, 7:41 to  
 7:43, 7:47, 8:1 to 8:3, 8:5, 8:7,  
 8:9, 8:15, 8:16, 8:19, 8:27, 8:28,  
 8:30, 8:32, 8:33, 8:40, 8:43, 8:56,  
 8:62, 9:1, 9:3, 9:17, 9:27, 9:32,  
 10:1 to 10:11, 10:13, 10:17, 10:19,  
 10:21, 10:45, 10:51 to 10:54,  
 10:57, 10:58, 11:1 to 11:6, 11:18,  
 11:22, 11:30, 11:31, 11:36 to  
 11:38, 11:40, 11:42, 11:43, 11A:8,  
 12:7, 12:31, 13:5, 14:13, 15:10,  
 15:46, 15:50, 15:51, 15:53 to  
 15:57, 17:1, 19:27, 21:10, 21:41,  
 21:48, 22:25, 23:6, 23:13 to 23:20,  
 23:25, 24:3, 24:22, 25:20, 25:21,  
 26:1 to 26:4, 26:10, 26:19, 26:22,  
 26:26, 26:32, 26:43, 26:46, 26:47,  
 38:4, 38:5, 38:7 to 38:9, 38:15,  
 38:20, 38:25, 38:31, 38:37, 38:41,  
 38:42, 38:46, 38:48, 38:52, 38:57,  
 38:72, 38:74, 38:76, 39:12, 43:1,  
 43:4 to 43:30, 43:38, 43:39, 43:43  
 to 43:47, 44:1, 44:15, 44:17,  
 44:18, 44:23 to 44:25, 44:35,  
 44:36, 44:42, 45:19, 45:41, 45:52,  
 46:1 to 46:3, 46:21, 46:30, 47:15,  
 47:40, 47:52, 47:73, 48:15, 48:18  
 to 48:21, 48:23, 48:25, 48:27,  
 48:28, 48:37, 48:38, 48:47, 48:48,  
 48:50, 48:51, 48:55, 48:59, 48:60,  
 48:62, 49:8  
 Incorporation, 2:9, 6:42, 7:51, 9:1, 9:6,  
 9:17, 9:27, 9:30, 9:36, 9A:2, 9A:3,

TAX—Cont'd

10:24, 10:26, 10:30, 11A:2, 11A:3,  
 11A:9, 11A:10, 11A:14, 11A:29,  
 19:10, 20:17, 23:1, 24:4, 24:7,  
 26:1, 26:6, 26:8, 26:15, 26:16,  
 26:18, 44:1, 44:8, 44:9, 46:17,  
 49:6, 50:8  
 Independent contractor, 24:25, 37:45,  
 37:46, 49:9  
 Initial outside basis, 8:15  
 Inside basis, 8:1, 8:14, 8:18, 8:41, 8:55,  
 8:57  
 Installment reporting, 25:31, 44:21,  
 46:24, 46:25  
 Installment sales, 8:42, 11:37, 25:24,  
 46:1, 46:23, 46:24  
 Intangible personal property, 10:24,  
 46:5, 46:7, 46:8  
 Interest, 2:15, 2:19, 2:26, 3:13, 4:1, 4:7,  
 4:8, 4:11, 4:13, 4:14, 4:20, 5:16,  
 5:38, 6:28, 6:34, 6:35, 6:38, 7:2,  
 7:3, 7:6, 7:11, 7:27, 7:29, 7:31,  
 7:38, 7:40, 7:45, 7:47, 8:1, 8:2,  
 8:4, 8:6, 8:9 to 8:19, 8:22, 8:23,  
 8:27, 8:30, 8:32 to 8:50, 8:52 to  
 8:62, 8:64, 8:65, 8:67 to 8:69, 9:4,  
 9:32, 10:7, 10:17, 10:19 to 10:21,  
 10:23, 10:28, 10:31, 10:35 to  
 10:37, 10:40, 10:41, 10:45, 10:48,  
 11:1, 11:6, 11:10, 11:18, 11:24,  
 11:28, 11:29, 11:32, 11:38, 11:42,  
 11:43, 11:45, 11:46, 11:48, 11A:11,  
 12:7, 12:12, 12:31, 13:5, 13:6,  
 13:13, 13:20, 13:29, 14:1, 14:13,  
 14:33, 14:36, 15:10, 15:32, 15:36,  
 15:46, 15:53 to 15:55, 15:58,  
 15:59, 18:19, 21:3, 21:8, 21:10,  
 21:11, 21:17 to 21:19, 21:22,  
 21:23, 21:30, 21:41, 21:44, 21:48,  
 21:51, 21:53, 21:62, 21:63, 22:25,  
 23:1, 23:25, 24:1, 24:5, 24:22,  
 24:25, 25:1, 25:6, 25:23, 25:24,  
 25:29, 25:30, 25:33, 25:34, 26:1 to  
 26:4, 26:7, 26:11, 26:12, 26:15,  
 26:17 to 26:20, 26:26, 26:29,  
 26:30, 26:33 to 26:35, 26:39,  
 26:40, 26:43 to 26:45, 26:47, 27:6,  
 27:29, 37:45, 37:46, 38:1, 38:7,  
 38:8, 38:11, 38:18, 38:25, 38:40,  
 38:42, 38:56, 38:74, 39:1, 39:5,  
 39:9, 43:1, 43:12 to 43:17, 43:20  
 to 43:22, 43:24, 43:25, 43:30,  
 43:31, 43:33, 43:35, 43:38, 43:43  
 to 43:46, 44:1, 45:13, 45:19,  
 45:26, 45:30, 45:31, 45:33, 45:52,  
 46:1, 46:3, 46:21, 46:25, 46:27 to



INDEX

TAX—Cont'd

46:29, 47:25, 47:26, 47:31, 47:40, 47:52, 47:72, 47:78, 48:1, 48:2, 48:4, 48:11, 48:15, 48:20, 48:21, 48:23, 48:25, 48:26, 48:33, 48:36 to 48:40, 48:43, 48:46 to 48:57, 48:59 to 48:62, 49:5, 50:8

Inventory, 2:18, 4:11, 4:14, 8:1, 8:10, 8:23, 8:25, 8:40, 8:41, 8:46 to 8:48, 8:50 to 8:53, 8:65, 8:69, 10:7, 10:15, 10:23, 11:13, 11:43, 11:46, 12:32, 13:20, 13:29, 21:41, 23:25, 25:35, 26:47, 43:1, 43:44 to 43:46, 44:21, 44:36, 46:1, 46:3, 46:4, 46:20, 46:24

Investment companies, 8:12, 10:8, 10:32, 39:33

IRS rulings, 26:5

Issuance, 1:16, 7:2, 7:43, 8:11, 8:13, 9:1, 9:17, 10:31, 10:36, 10:37, 10:40, 11:24, 11:48, 15:51, 15:59, 17:1, 21:62, 26:8, 26:15, 26:44, 38:19, 38:27, 38:28, 38:31

Leases, 3:12, 8:10, 9:17, 10:1, 12:30, 13:46, 25:23, 45:28, 45:40, 46:3, 46:7, 47:1, 47:40

Leasing, 4:12, 7:44, 8:21, 10:42, 11:44, 26:30, 45:54

Liabilities, 2:3 to 2:5, 2:11, 2:15, 2:19, 2:26, 2:32 to 2:35, 2:37 to 2:39, 3:2, 3:13, 4:14, 5:1, 5:2, 5:16, 5:37, 5:39, 6:1, 7:4, 7:6, 7:29, 8:12, 8:16, 8:17, 8:23, 8:37, 8:46, 8:47, 8:64, 9:1, 9:30, 10:7, 10:30, 11:7, 11:46, 11A:10, 12:30, 12:31, 22:25, 23:1, 23:24, 23:29, 26:7 to 26:10, 26:13, 26:22, 26:28, 26:39, 26:45 to 26:47, 37:46, 43:51, 44:1, 44:18, 45:12, 45:19, 45:26, 45:27, 45:33, 45:52, 46:21, 47:74, 48:25

Licenses, 2:3, 2:29, 3:12, 8:10, 10:1, 21:3, 26:9, 45:28, 45:30, 46:7

Licensing, 2:4, 3:2, 3:12, 10:42, 45:54, 49:5, 49:8 to 50:8

Like-kind exchanges, 8:54, 25:32, 26:45, 46:8

Limited liability company, 2:6, 2:11, 2:37, 3:13, 4:12, 5:39, 6:38, 7:2 to 7:4, 7:6, 7:24, 7:27 to 7:29, 7:38, 7:43, 7:44, 7:47, 8:21, 9:1, 9:4, 9:32, 11:5, 11:44, 11A:10, 13:6, 15:32, 15:47, 23:1, 23:29, 24:3 to 24:5, 24:7, 26:10, 26:16, 26:30, 26:38 to 26:47, 27:29, 38:74, 43:1, 44:25, 45:26, 45:33, 46:21, 48:25

TAX—Cont'd

Limited liability entities, 2:4, 2:30, 5:39, 21:17, 21:19

Limited partnership, 2:5, 2:6, 2:9, 2:26, 2:35 to 2:37, 4:12, 5:37, 6:1, 6:21, 6:24, 6:28, 6:34, 6:35, 7:1, 7:6, 7:38, 7:43, 7:44, 8:17, 8:21, 8:38, 8:54, 8:64, 11:44, 21:10, 23:1, 23:24, 24:3 to 24:5, 24:7, 25:1, 25:21, 26:39, 26:45, 44:1, 44:35, 44:36, 48:25, 48:26, 48:36

Liquidating distributions, 2:11, 2:18, 2:19, 5:16, 7:28, 8:41, 11:1, 11:34, 43:36, 44:1, 44:18, 44:19, 44:36, 48:28

Liquidation, 2:26, 6:35, 7:6, 8:1, 8:4, 8:27, 8:37, 8:47 to 8:50, 8:53, 8:55 to 8:57, 8:59 to 8:61, 8:64 to 8:66, 8:68, 8:69, 9:1, 9:4, 11:10, 11:31, 11:34, 11:35, 11:40, 11A:28, 13:13, 13:46, 15:10, 15:32, 15:36, 21:41, 21:63, 23:1, 23:11, 25:6, 26:14, 26:18, 26:20, 26:23, 26:28, 26:39, 26:44, 26:47, 43:15, 43:38, 43:39, 43:41, 43:44, 44:1, 44:5, 44:8, 44:9, 44:13 to 44:26, 44:35, 44:36, 44:42, 45:9, 45:12, 46:25, 47:1, 47:23, 47:25, 48:5, 48:36, 48:43

Loans, 4:14 to 5:16, 8:10, 8:17, 8:23, 8:24, 8:37, 8:42, 9:17, 10:7, 10:9, 10:14, 10:15, 10:40, 11:46, 11:47, 11A:11, 12:12, 13:5, 13:6, 13:13, 13:20, 13:29, 14:1, 14:13, 14:15, 14:25, 14:33, 14:37, 25:23, 25:24, 25:27, 25:29, 25:33, 27:29, 45:13, 45:19, 47:28, 48:60

Local taxes, 2:3, 11A:19, 49:8

Loss, 2:4 to 2:6, 2:10, 2:17 to 2:20, 2:26, 2:29, 2:30, 2:32, 2:33, 2:35, 2:37, 2:39, 3:2, 4:1 to 4:3, 4:6 to 4:8, 4:11 to 4:13, 4:15, 4:18, 4:21, 5:1, 5:39, 5:42, 6:21, 7:1, 7:11, 7:27, 7:28, 7:31, 7:39, 7:43 to 7:45, 8:1, 8:2, 8:6, 8:8 to 8:15, 8:17 to 8:22, 8:24, 8:25, 8:27 to 8:31, 8:33 to 8:37, 8:40, 8:41, 8:44, 8:46 to 8:55, 8:57, 8:59, 8:60, 8:62, 8:65, 8:67, 9:3, 10:1, 10:3, 10:5, 10:8 to 10:10, 10:21, 10:22, 10:25, 10:28, 10:29, 10:35 to 10:40, 10:43 to 10:45, 10:47 to 10:53, 11:1 to 11:3, 11:7, 11:22 to 11:28, 11:30, 11:33 to 11:35, 11:37, 11:38, 11:40, 11:42 to 11:45, 11:47, 11A:14, 11A:28,

**TAX—Cont'd**

12:30, 14:13, 14:26, 15:51, 21:30, 21:53, 21:62, 21:63, 23:19, 23:25, 25:1, 25:29, 25:32, 25:34, 25:38, 26:17, 26:19, 26:22 to 26:27, 26:37, 26:41, 26:44, 26:47, 27:6, 27:29, 38:37, 38:52, 38:59, 43:1, 43:5, 43:6, 43:8, 43:11 to 43:13, 43:35, 43:44, 43:46, 44:1, 44:13 to 44:18, 44:20, 44:22, 44:25, 44:26, 44:35, 44:36, 44:42, 46:1 to 46:4, 46:8, 46:10, 46:12, 46:13, 46:15, 46:16, 46:18, 46:20 to 46:22, 46:24, 46:25, 47:23, 47:52, 48:2, 48:47, 48:62, 49:5

Loss limitations, 4:6, 25:38

Members, 2:1, 2:6, 2:11, 2:15, 2:17 to 2:19, 2:26, 2:37, 3:2, 3:13, 5:1, 5:37, 5:39, 5:42, 6:1, 6:35, 7:1, 7:3, 7:4, 7:6, 7:11, 7:24, 7:27 to 7:29, 7:31, 7:38 to 7:43, 8:1, 8:17, 8:29, 8:37, 8:44, 8:45, 8:47, 8:53, 9:1, 9:3, 9:27, 10:8, 10:50, 11:24, 11A:5, 11A:6, 11A:10, 11A:27, 13:46, 14:1, 15:32, 17:1, 19:10, 19:27, 21:3, 21:8, 21:11, 21:17, 21:18, 23:1, 23:16, 23:25, 23:29, 23:30, 25:1, 25:6, 25:21, 25:29, 26:15, 26:27, 26:30, 26:34, 26:39 to 26:41, 26:43, 26:44, 27:6, 38:1, 38:4, 38:48, 38:50, 38:55, 38:73, 38:74, 38:76, 43:1, 43:8, 43:17, 43:18, 43:21, 43:28, 43:43 to 43:46, 44:1, 44:42, 45:24, 46:1, 46:21, 46:25, 47:31, 48:2, 48:15, 48:19, 48:20, 48:25 to 48:27, 48:30, 48:33, 48:36, 48:40, 48:43, 48:46, 48:48, 48:50, 48:56, 48:61, 49:8

Merger, 5:38, 8:64, 8:66, 11A:28, 15:32, 25:6, 26:7 to 26:10, 26:12 to 26:14, 26:16, 26:18, 26:39 to 26:44, 26:46, 45:26, 45:33, 46:31

Mergers, 5:1, 6:1, 13:46, 25:6, 26:1, 26:7 to 26:10, 26:38 to 26:40, 45:33

Methods, 1:1, 2:9, 2:20, 3:13, 4:10, 7:28, 8:66, 10:3, 10:4, 10:26, 11A:14, 17:1, 21:44, 25:35, 26:25, 38:46, 39:6, 45:9, 45:12, 45:24, 46:18, 47:23, 48:60, 49:6

Modification of debt instruments, 10:45

Multiple corporate tax benefits, 25:36

Multiple tax benefits, 25:18

Mutual funds, 10:32, 10:51, 10:55

New income tax basis at death, 48:18

**TAX—Cont'd**

Nexus requirement, 49:8

Nonrecognition, 8:10, 8:12, 8:14, 8:40, 8:66, 10:22, 10:27, 10:28, 10:36, 26:20

Nonresident business, 24:1, 24:3, 24:18, 24:20, 24:24

Not-for-Profit Corporations, 9A:3, 11A:1 to 11A:30

Optional basis adjustments, 8:56

Options, 2:18, 2:38, 7:3, 8:11, 12:12, 15:36, 15:46, 15:53, 15:55 to 15:58, 26:20, 38:1, 38:14, 38:23, 38:35 to 38:37, 38:39, 38:41, 38:50, 38:73, 38:74, 39:1, 43:18, 43:27, 48:2, 48:4, 48:59

Ordinary income, 2:18, 4:16, 8:1, 8:10, 8:37, 8:44, 8:46 to 8:53, 10:10, 10:40, 10:42 to 10:44, 10:47, 11:27, 11:42, 12:12, 15:46, 15:53, 15:55 to 15:57, 21:17, 21:18, 23:1, 23:15, 25:30, 25:34, 38:4, 38:7, 38:19, 38:37, 38:74, 43:1, 43:4 to 43:6, 43:31, 43:44, 43:47, 44:17, 45:26, 45:54, 46:1, 46:4, 46:5, 46:7, 46:10, 46:13, 46:20, 46:24, 46:30, 48:19, 48:21, 48:47, 48:59

Ordinary loss treatment, 8:67, 10:48, 10:49, 11:28, 46:12

Original issue discount, 10:35, 10:37, 10:45

Outside basis, 8:1, 8:14, 8:15, 8:18, 8:36, 8:41, 8:55

Outside tax basis, 8:16

Owners, 1:1, 2:1, 2:4 to 2:6, 2:9 to 2:11, 2:15 to 2:19, 2:26, 2:29, 2:30, 2:35, 2:38, 3:14, 4:15, 5:1, 5:2, 5:37, 6:31, 6:38, 6:40, 7:1, 7:2, 7:6, 7:39, 7:47, 7:49, 8:2 to 8:4, 8:7, 8:14, 8:24, 8:32, 8:37, 9:1 to 9:4, 9:32, 9:34, 10:1, 10:6, 10:9, 10:20, 10:40, 10:47, 10:52, 10:56, 11:1, 11:2, 11:16, 11:42, 11:47, 13:5, 14:25, 15:36, 15:47, 15:48, 15:58, 17:1, 21:3, 21:8, 21:17 to 21:19, 21:22, 21:23, 21:30, 21:44, 21:48, 21:51, 21:53, 21:63, 22:25, 24:1, 24:5, 24:16, 25:1, 25:4, 25:18, 25:19, 25:22, 25:29, 26:1, 26:20, 26:39 to 26:44, 26:46, 26:47, 38:1, 38:44, 38:45, 38:50, 38:62, 38:72, 38:76, 39:31, 39:32, 43:1, 43:4 to 43:31, 43:33, 43:35 to 43:39, 43:41, 43:43 to 43:47, 43:49, 43:51, 44:1, 45:13, 45:23, 45:26, 45:28, 45:33, 45:40, 45:52,

INDEX

TAX—Cont'd

46:20, 46:21, 46:30, 48:4, 48:5,  
48:11, 48:20, 48:22, 48:23, 48:26,  
48:30, 48:38, 48:39, 48:59

Ownership interests, 2:1, 2:26, 6:38,  
7:24, 7:43, 7:47, 8:3, 9:32, 10:32,  
10:40, 21:3, 21:22, 44:1, 45:12,  
45:26, 46:1, 46:9 to 46:21, 46:24  
to 46:27, 46:30, 46:31, 48:23, 49:9

Partner capacity, 8:43

Partnership, 1:1, 2:4 to 2:6, 2:9 to 2:11,  
2:17 to 2:19, 2:26, 2:29, 2:33 to  
2:37, 2:39, 4:12, 4:13, 5:1, 5:2,  
5:14, 5:16, 5:37 to 5:39, 5:42, 6:1,  
6:21, 6:24, 6:28, 6:34, 6:35, 7:1,  
7:2, 7:6, 7:11, 7:27, 7:28, 7:31,  
7:38 to 7:40, 7:42 to 7:45, 8:1 to  
8:22, 8:25 to 8:69, 9:2, 9:3, 10:24,  
10:49, 10:51, 10:52, 11:1, 11:2,  
11:5, 11:24, 11:42, 11:44, 11:45,  
15:56 to 15:58, 21:10, 21:11,  
21:18, 21:22, 21:41, 21:51, 21:63,  
23:1, 23:24, 23:25, 23:29, 23:30,  
24:3 to 24:5, 24:7, 25:1, 25:21,  
25:29 to 25:33, 26:1, 26:10, 26:38  
to 26:47, 27:29, 38:14, 38:44,  
38:52, 38:73, 38:74, 38:76, 39:2,  
43:21, 43:24, 43:26, 43:43, 44:1,  
44:25, 44:35, 44:36, 44:42, 45:26,  
45:30, 45:31, 45:33, 46:3, 46:15,  
46:20, 46:21, 48:4, 48:20, 48:25,  
48:26, 48:28, 48:30, 48:36 to  
48:39, 48:43, 48:56, 48:62

Partnership income tax returns, 7:39,  
8:19

Partnership interests, 2:33, 2:35, 6:24,  
8:10, 8:11, 8:13 to 8:18, 8:29, 8:44  
to 8:46, 8:48, 8:54, 8:56, 8:61,  
8:62, 8:64, 8:65, 8:68, 8:69, 11:24,  
11:42, 25:21, 25:29, 26:45, 44:36,  
48:20, 48:25, 48:30, 48:36, 48:39,  
48:56

Partnerships, 2:1, 2:4 to 2:6, 2:9, 2:10,  
2:15 to 2:20, 2:26, 2:30, 2:34 to  
2:36, 4:12, 4:20, 5:1, 5:2, 5:14,  
5:16, 5:37 to 5:39, 5:42, 6:1, 6:21,  
6:24, 6:28, 6:31, 6:34, 6:35, 6:38,  
6:40, 6:42, 7:1 to 7:3, 7:6, 7:41,  
7:43, 7:44, 7:47, 8:1 to 8:69, 9:2  
to 9:4, 9:32, 10:1, 10:3, 10:4,  
10:24, 10:47, 10:49, 10:52, 11:1,  
11:2, 11:6, 11:24, 11:25, 11:42,  
11:44, 14:13, 15:50, 15:58, 15:59,  
21:3, 21:10, 21:11, 21:17, 21:63,  
23:1, 23:24, 23:25, 24:1, 25:1,  
25:19, 25:22, 25:29 to 25:33,

TAX—Cont'd

26:38, 26:39, 26:47, 38:44, 38:73,  
43:1, 44:1, 46:1, 46:20, 46:24,  
47:15, 47:31, 48:25, 48:26, 48:36,  
48:39

Pass-through, 2:9, 2:10, 2:16 to 2:19,  
2:33, 2:35, 2:37 to 2:39, 4:12,  
4:13, 5:1, 5:2, 5:39, 7:1, 7:4, 7:29,  
7:40, 7:44, 7:45, 8:1, 8:7, 8:16,  
8:21, 8:22, 8:28, 8:30, 8:40, 8:67  
to 8:69, 9:4, 10:1, 10:3, 10:11,  
10:47, 10:51, 10:55, 11:1, 11:2,  
11:37, 11:39, 11:42, 11:44, 11:45,  
11:48, 15:47, 15:48, 21:51, 21:63,  
25:33, 46:15

Passive, 2:10, 2:19, 4:6, 4:8, 4:13, 6:34,  
7:43, 7:45, 8:22, 8:36, 8:38, 10:1,  
10:52, 10:53, 11:1, 11:12, 11:13,  
11:15, 11:18, 11:22, 11:26, 11:28,  
11:31, 11:36, 11:38, 11:42, 11:45,  
25:37, 25:38, 46:25, 48:56, 49:9

Passive loss, 4:6, 4:8, 7:43, 8:36, 10:52,  
10:53, 11:26, 25:38

Payment of sales price, 46:23 to 46:29

Penalty taxes, 10:1, 10:12 to 10:19,  
15:59, 38:8, 38:42

Personal holding company, 2:19, 2:38,  
8:37, 10:1, 10:12, 10:17 to 10:19,  
10:53, 25:37, 25:38, 44:17, 44:18

Personal service corporations, 10:1,  
10:51, 10:52, 25:38

Personal service partnerships, 8:49

Profits, 2:3 to 2:6, 2:10, 2:11, 2:19,  
2:34, 2:36, 3:2, 4:14, 4:15, 4:20,  
5:14, 5:16, 6:21, 7:11, 7:27 to  
7:29, 7:31, 7:40, 8:2, 8:3, 8:9,  
8:13, 8:17, 8:19, 8:23, 8:24, 8:26,  
8:27, 8:30, 8:34, 8:43, 8:44, 8:61,  
8:62, 8:64, 9A:2, 10:7, 10:9,  
10:19, 10:50, 10:52, 10:58, 11:10,  
11:13, 11:15, 11:16, 11:18, 11:29  
to 11:31, 11:33, 11:36, 11:38,  
11:42, 11:46, 11:47, 11A:1, 11A:2,  
14:25, 15:46, 15:57, 15:58, 16:17,  
21:18, 21:51, 21:62, 23:1, 23:13 to  
23:15, 23:17, 23:19, 24:4, 25:21,  
25:23, 25:29, 25:30, 25:34, 26:5,  
26:17, 26:25, 26:29 to 26:32,  
26:35, 26:37, 26:43, 26:45, 26:47,  
38:1, 38:23, 38:74, 38:76, 39:11,  
39:32, 43:1, 43:5, 43:7, 43:9,  
43:11, 43:15, 43:29, 43:31, 43:33,  
43:35 to 43:38, 44:18, 44:25,  
45:13, 46:20, 46:22, 46:25, 48:26,  
49:5

TAX—Cont'd

Property, 2:10, 2:17, 2:19, 2:34, 3:13, 4:3, 4:5, 4:8, 4:9, 4:11 to 4:14, 5:1, 5:16, 6:35, 7:6, 7:11, 7:27, 7:29, 7:40, 7:44, 7:45, 8:1 to 8:4, 8:6, 8:9 to 8:15, 8:17, 8:18, 8:20 to 8:23, 8:29, 8:30, 8:32 to 8:35, 8:37, 8:40 to 8:44, 8:46, 8:47, 8:49 to 8:51, 8:53 to 8:60, 8:62 to 8:64, 8:66 to 8:69, 9:3, 10:1, 10:7, 10:8, 10:10, 10:20, 10:22 to 10:25, 10:27 to 10:40, 10:42, 10:43, 10:47, 10:48, 10:50, 10:54 to 10:56, 11:1, 11:18, 11:23, 11:27, 11:28, 11:31, 11:34, 11:35, 11:37, 11:40, 11:42 to 11:46, 11A:5, 11A:19, 12:12, 13:13, 13:20, 13:46, 14:36, 14:37, 15:51, 18:19, 21:41, 22:25, 23:1, 23:11, 23:13, 23:14, 23:17 to 23:19, 23:25, 24:16, 24:18, 24:20, 24:22 to 24:25, 25:21, 25:23, 25:29 to 25:32, 25:36, 26:3, 26:7, 26:9, 26:11, 26:13, 26:16, 26:19, 26:21 to 26:23, 26:30, 26:35 to 26:37, 26:39, 26:41, 26:42, 26:47, 27:6, 37:4, 37:45, 38:7, 38:25, 38:27, 38:35, 38:37, 38:41, 43:4, 43:10 to 43:12, 43:14, 43:24, 43:25, 43:44, 43:45, 44:1, 44:13, 44:15, 44:16, 44:18, 44:20, 44:25, 44:36, 45:23, 45:40, 45:41, 46:3 to 46:8, 46:22, 46:24, 46:27, 47:1, 47:23, 47:25, 47:36, 47:72, 47:75, 48:1, 48:4, 48:7, 48:8, 48:10, 48:12, 48:15, 48:17, 48:18, 48:20, 48:25, 48:30, 48:33, 48:37, 48:38, 48:40, 48:47, 48:48, 48:50, 48:56, 48:62, 48:63, 49:8, 49:9

Property distributions, 23:17, 26:3

Proprietorships, 2:1, 2:3, 2:16, 2:18, 2:19, 3:2, 3:12 to 3:14, 4:1 to 4:21, 7:44, 8:21, 10:1, 10:6, 10:47, 11:44, 44:1

Purchase, 2:26, 2:32, 2:33, 2:35, 2:37, 3:2, 3:12, 3:13, 4:10, 4:15, 6:35, 7:38, 8:24, 8:39, 8:44, 8:45, 8:48, 8:55, 8:56, 8:65, 10:8, 10:9, 10:20 to 10:22, 10:33, 10:36, 10:50, 11:6, 11:23, 11:24, 11:28, 11:29, 11:32, 11:40, 11:47, 12:7, 12:12, 13:5, 13:20, 13:46, 14:33, 15:10, 15:36, 15:50, 15:51, 15:54, 15:57, 15:58, 17:1, 21:8, 21:10, 21:11, 21:17 to 21:19, 21:22, 21:23, 21:30, 21:41, 21:44, 21:48, 21:51,

TAX—Cont'd

21:62, 23:11, 23:14, 25:23, 25:25, 25:26, 25:31, 25:34, 26:4, 26:24, 26:31, 27:6, 38:1, 38:19, 38:23, 38:28, 38:35, 38:39 to 38:41, 38:46 to 38:48, 38:52, 38:54, 38:59, 38:66, 38:67, 39:3, 39:9, 39:10, 39:13, 39:32, 43:1, 43:7, 43:21, 43:27, 43:28, 43:43, 44:1, 44:25, 45:23, 45:26, 45:27, 45:30, 45:52, 45:54, 46:1, 46:3, 46:4, 46:7, 46:11, 46:13, 46:15 to 46:21, 46:23, 46:29 to 46:31, 48:4, 48:15, 48:30, 48:39, 48:40, 48:47, 48:48, 48:51, 48:59 to 48:61, 49:6, 49:9, 50:8

Qualified small business stock, 2:1, 2:18, 4:5, 8:67, 10:46, 11:28, 15:51, 15:53, 15:54, 46:11

Qualifying property, 8:10

Rates and returns, 10:5

REIT, 4:13, 7:45, 8:22, 11:45

Reallocation of income, 10:26, 44:16

Receivables, 2:18, 8:1, 8:10, 8:40, 8:41, 8:46, 8:47, 8:49 to 8:53, 8:65, 8:69, 13:29, 23:25, 26:47, 43:44 to 43:46, 43:51, 44:36, 46:1, 46:20

Recognition of gain, 8:11, 8:14, 8:40, 8:42, 8:57, 8:62, 15:51, 23:25, 26:22, 44:1, 44:36, 46:25, 48:47, 48:48

Redemption, 8:1, 10:40, 10:50, 11:24, 11:29, 11:40, 11:42, 11:48, 21:17 to 21:19, 21:23, 21:30, 21:51, 23:1, 23:14, 25:34, 43:1, 43:4 to 43:18, 43:20 to 43:22, 43:24, 43:29, 43:30, 43:33, 43:35 to 43:38, 43:43 to 43:47, 43:49, 43:51, 44:17, 44:25, 44:26, 45:31, 46:22, 48:15, 48:21, 48:27, 48:40, 48:59, 48:61, 48:62

Redemptions, 6:1, 10:8, 11:1, 13:46, 15:51, 23:17, 26:21, 43:1, 43:4 to 43:31, 43:33, 43:35 to 43:39, 43:41, 43:43 to 43:47, 43:49, 43:51, 44:26, 48:27

Related corporations, 10:15, 25:23, 25:27, 25:34, 25:36, 43:31, 43:33

Related taxpayers, 25:28, 25:33, 44:16

Reorganization, 2:17, 2:38, 2:39, 5:37, 5:38, 7:40, 10:24, 10:45, 11:18, 11:31, 11:37, 11:38, 11:40, 15:50, 20:17, 26:1 to 26:7, 26:10 to 26:26, 26:31, 26:34, 26:38, 43:4, 43:36, 44:16, 44:25, 45:29, 45:32,

INDEX

TAX—Cont'd

46:2, 46:9, 46:17, 46:25, 47:1,  
47:15, 47:25, 47:31, 47:36, 47:40,  
47:52, 47:72

Reports, 2:6, 2:30, 3:14, 4:2, 6:24, 6:38,  
6:40, 6:42, 7:47, 7:49, 7:51, 8:13,  
9:30, 9:32, 9:34, 9:36, 10:1, 11:40,  
11A:12, 11A:21, 11A:30, 17:1,  
24:3, 38:35, 38:41, 42:25, 44:1,  
44:8, 46:3, 46:24, 49:9, 50:8

Residual method, 44:13, 46:3

Returns, 1:37, 2:4, 2:9, 2:10, 2:17, 2:18,  
2:29, 2:30, 3:14, 4:2, 4:5, 4:6,  
4:12, 4:20, 5:42, 6:24, 6:38, 7:1,  
7:4, 7:39, 7:44, 7:47, 8:2, 8:3, 8:6,  
8:7, 8:19 to 8:21, 8:28, 8:53, 8:62,  
9:32, 10:3, 10:5, 10:6, 10:16,  
10:47, 10:51, 11:1, 11:2, 11:6,  
11:18, 11:22, 11:23, 11:29, 11:31,  
11:36 to 11:38, 11:40, 11:44,  
13:13, 15:46, 17:1, 19:27, 21:3,  
23:6, 24:5, 24:7, 25:22, 37:46,  
38:51, 38:76, 44:1, 44:5, 44:8,  
44:22, 44:35, 44:36, 46:3, 46:12,  
46:20, 47:73, 47:75, 48:9, 49:8,  
50:8

Revocation, 9:30, 11:1, 11:7, 11:16,  
11:48, 11A:21, 43:51

S corporation, 2:6, 2:9 to 2:11, 2:16 to  
2:19, 2:39, 4:4, 4:12, 5:2, 5:39,  
7:1, 7:2, 7:6, 7:40, 7:42, 7:44, 8:1,  
8:3, 8:16, 8:21, 8:30, 8:39, 8:40,  
8:63, 8:67, 9:1, 9:3, 9:4, 9:17,  
10:2, 10:3, 10:6, 10:39, 10:51,  
11:1 to 11:7, 11:10, 11:12, 11:13,  
11:15, 11:16, 11:18, 11:20 to  
11:38, 11:40 to 11:42, 11:44,  
11:48, 13:46, 15:48, 19:27, 20:17,  
21:7, 21:17, 21:30, 21:51, 21:53,  
21:62, 21:63, 23:6, 23:13, 23:17,  
23:29, 26:10, 26:16, 38:4, 38:44,  
38:52, 43:6, 43:26, 43:47, 43:49,  
43:51, 44:1, 44:15, 44:19, 44:22,  
44:25, 44:42, 46:1, 46:2, 46:6,  
46:10, 46:15, 46:17, 46:18, 46:21,  
46:25, 46:30, 48:20, 48:21, 48:25,  
48:27, 48:28

S corporations, 2:1, 2:4, 2:6, 2:9, 2:10,  
2:17 to 2:19, 2:39, 4:12, 5:1 to  
7:1, 7:40, 7:44, 8:1, 8:21, 8:30,  
8:39, 8:40, 8:63, 9:4, 9A:12, 10:1,  
10:3, 10:4, 10:6, 10:11, 10:41,  
10:47, 10:52, 11:1 to 11:7, 11:10,  
11:12, 11:13, 11:15, 11:16, 11:18,  
11:20 to 11:48, 15:48, 20:17, 21:3,  
21:7, 21:62, 21:63, 23:1, 23:6,

TAX—Cont'd

23:11, 23:13, 23:16, 23:17, 25:1,  
25:4, 25:22, 38:9, 38:44, 38:52,  
43:47, 43:49, 43:51, 44:22, 46:1,  
48:20, 48:25 to 48:28

Sale of assets, 2:19, 45:26, 45:40, 46:1  
to 46:9, 46:20

Sale of business, 46:2, 46:4, 46:24,  
46:30

Sale of ownership interests, 46:9 to  
46:21, 46:30

Sales, 2:3, 2:18, 2:19, 4:21, 6:38, 7:31,  
7:47, 8:14, 8:18, 8:42, 8:44, 8:46,  
8:48, 8:50 to 8:52, 8:56, 8:61,  
9:32, 9A:12, 10:33, 10:43, 10:48,  
10:56, 11:3, 11:20, 11:37, 11A:19,  
12:7, 13:29, 13:46, 16:17, 17:1,  
18:19, 21:63, 24:1, 24:3, 24:16,  
24:20 to 24:23, 24:25, 25:24,  
25:29, 25:31, 25:32, 25:35, 26:4,  
26:26, 26:27, 26:32, 37:45, 38:6,  
38:28, 43:14, 43:18, 43:31, 43:33,  
44:13, 44:16, 44:19, 44:35, 45:12,  
45:24, 45:26 to 45:33, 45:40,  
45:41, 45:52, 46:1, 46:3 to 46:7,  
46:9 to 46:16, 46:18, 46:20 to  
46:30, 48:7, 48:30, 48:48, 49:5,  
49:6, 49:8

Sales of stock to related corporations,  
43:31, 43:33

Sales price allocation, 46:3

Sales tax, 2:3, 24:21, 46:16, 49:8

Section 1244 stock, 10:47 to 10:49

Securities, 2:35, 2:37 to 2:39, 4:13, 6:1,  
6:38, 7:45, 7:47, 8:3, 8:13, 8:22,  
8:40, 8:47, 8:65, 8:67 to 8:69,  
9:32, 10:1, 10:8, 10:15, 10:20,  
10:24, 10:29, 10:32 to 10:35,  
10:37, 10:38, 10:40, 10:43 to  
10:50, 10:55, 10:58, 11:45, 12:12,  
12:14, 13:6, 13:46, 14:15, 15:10,  
15:36, 15:51, 15:58, 15:59, 16:17,  
17:1, 18:19, 21:3, 26:1, 26:3,  
26:11, 26:14, 26:15, 26:17, 26:19  
to 26:24, 26:29, 26:35, 26:36,  
26:42, 26:47, 38:35, 38:39, 38:41,  
43:44 to 43:46, 44:1, 44:36, 46:3,  
46:4, 46:10, 46:27, 48:40, 48:46,  
49:5, 49:9

Self-employment tax, 2:18, 2:32, 2:33,  
2:35, 2:37, 4:1, 4:4, 4:14, 4:17,  
6:34, 7:43, 8:1, 8:23, 8:39, 8:43,  
8:49, 10:7, 11:1, 11:25, 11:46,  
38:51, 38:76, 46:30

Separate entity, 2:6, 2:18, 4:1 to 7:2,  
7:31, 7:39, 9:3, 10:3, 11:7, 44:42

TAX—Cont'd

Separate entity treatment, 2:18  
 Services, 2:1, 2:4, 2:9, 2:10, 2:18, 2:32, 2:33, 2:35, 2:37, 2:39, 3:13, 4:10 to 4:12, 6:38, 7:27 to 7:29, 7:43, 7:44, 7:47, 8:1 to 8:3, 8:10, 8:13, 8:21, 8:29, 8:30, 8:34, 8:43, 8:45, 8:51, 8:59, 8:60, 8:67 to 8:69, 9:32, 10:15, 10:17, 10:24, 10:25, 10:30, 10:36, 10:37, 10:46, 10:48, 10:52, 10:57, 11:18, 11:20, 11:23, 11:24, 11:42 to 11:44, 11A:5, 11A:10, 11A:19, 12:12, 12:30, 15:51, 15:53, 15:55, 15:58, 16:17, 17:1, 21:3, 21:51, 24:16, 24:18, 24:24, 25:20, 25:23, 25:35, 26:30, 27:6, 27:29, 37:45 to 37:47, 38:1, 38:5, 38:6, 38:8, 38:9, 38:11, 38:17, 38:25, 38:27, 38:37, 38:41, 38:44, 38:51, 38:66, 38:74, 38:76, 43:22, 43:44, 44:16, 45:24, 45:54, 46:3, 46:30, 47:1, 48:20, 49:5, 49:6, 49:8 to 50:8  
 Shareholder obligations, 25:25  
 Shareholders, 2:1, 2:9 to 2:11, 2:15, 2:17 to 2:19, 2:38, 2:39, 3:2, 5:1 to 7:1, 7:6, 7:40, 8:1, 8:16, 8:30, 8:39, 8:40, 8:63, 8:67, 9:1, 9:3, 9:6, 9:17, 9:27, 9:30, 9A:2, 9A:3, 9A:12, 10:1, 10:3, 10:6, 10:8, 10:10 to 10:16, 10:18, 10:19, 10:21 to 10:34, 10:38, 10:40, 10:42, 10:50 to 10:52, 10:55, 10:58, 11:1 to 11:3, 11:5, 11:6, 11:10, 11:12, 11:15, 11:16, 11:18, 11:20, 11:22 to 11:27, 11:29 to 11:38, 11:40, 11:42, 11:48, 11A:1 to 11A:3, 11A:5, 11A:10, 11A:27, 13:2, 13:5, 13:6, 13:46, 15:32, 19:10, 19:27, 20:17, 21:3, 21:7, 21:19, 21:41, 21:53, 21:62, 21:63, 23:1, 23:6, 23:11, 23:13 to 23:15, 23:17 to 23:20, 24:3, 25:6, 25:20, 25:22, 25:23, 25:25 to 25:27, 25:29, 25:36, 25:37, 26:2, 26:3, 26:7 to 26:9, 26:11 to 26:14, 26:17, 26:19 to 26:24, 26:26, 26:28, 26:29, 26:31 to 26:35, 37:4, 38:4, 38:5, 38:7, 38:9, 38:23, 38:40, 38:44, 38:52, 38:62, 38:63, 38:72, 43:1, 43:4 to 43:8, 43:13 to 43:16, 43:18, 43:21, 43:26, 43:31, 43:35, 43:39, 43:41, 43:47, 43:49, 43:51, 44:1, 44:5, 44:8, 44:13, 44:15, 44:17 to 44:26, 44:42, 45:26, 45:28, 45:29, 45:32, 46:1,

TAX—Cont'd

46:2, 46:6, 46:9, 46:10, 46:13, 46:15, 46:17, 46:18, 46:22, 46:25, 46:30, 47:23, 48:21, 48:26 to 48:28, 48:40, 48:56  
 Small business, 1:1, 2:1, 2:3, 2:9 to 2:11, 2:18, 2:38, 3:14, 4:5, 4:12 to 4:15, 5:2, 6:38, 7:1, 7:4, 7:40, 7:44, 7:45, 7:47, 8:21 to 8:24, 8:67, 9:32, 10:6, 10:7, 10:9, 10:46 to 10:49, 11:1, 11:3, 11:6, 11:28, 11:44 to 11:47, 12:32, 14:1, 14:13, 14:15, 14:25 to 14:27, 15:51, 15:53, 15:54, 21:3, 21:44, 24:3, 24:4, 27:29, 38:50, 39:36, 40:3, 46:11, 46:12, 47:1, 47:15, 47:25, 47:40, 47:73, 48:2, 48:28, 48:58, 49:5  
 Sole proprietorship, 2:3, 2:4, 2:11, 2:17, 2:18, 2:29, 2:32, 3:2, 3:12 to 3:14, 4:1 to 4:4, 4:6, 4:9, 4:12, 4:18, 4:21, 7:44, 8:21, 8:65, 11:44, 24:5, 45:26, 46:21, 47:15, 48:4, 48:56  
 Special allocations, 5:14, 5:16, 7:27, 7:28, 8:8, 8:30 to 8:35, 8:45, 11:1, 11:42  
 Specially-taxed corporations, 10:51 to 10:55  
 State taxation, 8:7, 10:56 to 10:58, 24:1, 24:16, 24:18 to 24:25  
 Status, 2:39, 5:39, 7:2, 7:41, 8:1, 8:3, 8:4, 8:36, 8:45, 10:6, 11:1, 11:3, 11:15, 11:16, 11:18, 11:31, 11:38, 11:48, 11A:1, 11A:5 to 11A:8, 11A:10 to 11A:19, 11A:21, 11A:23, 11A:26, 11A:28, 12:30, 15:10, 17:1, 21:62, 23:17, 35:15, 37:46, 38:54, 38:68, 39:45, 43:47, 43:51, 46:21, 49:5, 49:8, 50:8  
 Statutory conversion, 7:6, 8:64, 8:66  
 Stock, 2:1, 2:9, 2:10, 2:18, 2:19, 2:38, 2:39, 4:5, 5:1, 7:6, 7:29, 7:40, 8:1, 8:3, 8:4, 8:9, 8:12, 8:14, 8:16, 8:30, 8:42, 8:51, 8:66 to 8:69, 9:1, 9:3, 9:17, 9:27, 9A:2, 9A:12, 10:1, 10:2, 10:8, 10:11, 10:18, 10:20 to 10:36, 10:38 to 10:41, 10:43 to 10:50, 10:53, 10:58, 11:1, 11:3, 11:5 to 11:7, 11:10, 11:12, 11:16, 11:18, 11:20, 11:24, 11:26 to 11:35, 11:37, 11:40 to 11:42, 11:48, 11A:2, 11A:7, 12:12, 13:6, 14:15, 15:10, 15:34, 15:36, 15:46, 15:48, 15:50, 15:51, 15:53 to 15:59, 16:17, 19:27, 20:17, 21:7, 21:17, 21:19, 21:30, 21:62, 23:1,

INDEX

TAX—Cont'd

23:11, 23:13, 23:14, 23:16 to 23:19, 23:24, 23:29, 24:22, 25:6, 25:22, 25:23, 25:25, 25:26, 25:29, 25:30, 25:34, 25:36 to 25:38, 26:1, 26:3 to 26:5, 26:7 to 26:9, 26:11 to 26:24, 26:26, 26:28, 26:29, 26:31 to 26:33, 26:35 to 26:37, 26:44, 27:6, 38:1, 38:14, 38:23, 38:27, 38:28, 38:31, 38:35 to 38:37, 38:39 to 38:42, 38:44, 38:50, 38:52, 38:63, 38:74, 39:12, 39:14, 39:15, 43:1, 43:4 to 43:31, 43:33, 43:35 to 43:38, 43:41, 43:43, 43:47, 43:49, 43:51, 44:14, 44:17 to 44:19, 44:21, 44:22, 44:24 to 44:26, 45:9, 45:26, 45:27, 45:29 to 45:32, 45:40, 45:54, 46:1 to 46:3, 46:9 to 46:25, 46:30 to 47:31, 48:20, 48:21, 48:25, 48:27, 48:28, 48:30, 48:36, 48:39, 48:40, 48:43, 48:50, 48:56, 48:62, 50:8

Structure, 1:16, 2:6, 2:9, 2:10, 2:17, 2:18, 2:34, 2:37, 3:2, 4:11, 5:2, 5:38, 7:1, 7:2, 7:42, 8:3, 8:64, 9:2, 9:4, 10:2, 10:22, 11:43, 12:7, 12:12, 13:46, 15:10, 17:1, 21:3, 21:17 to 21:19, 21:22, 21:23, 21:51, 25:1, 26:1, 26:7, 26:12, 26:26, 26:40, 39:16, 45:23, 45:26, 45:31, 46:1, 46:20, 46:22, 47:1, 48:23, 48:25, 48:48, 50:8

Subsidiary liquidations, 44:14

Substantial economic effect, 8:29, 8:31 to 8:33

Surviving entity, 26:43

Tax accounting, 8:19 to 8:27, 23:17

Tax attributes, 8:29, 8:62, 10:2, 11:37, 26:14, 26:16, 26:17, 26:25, 26:26, 26:44, 46:14, 46:18, 47:52

Tax basis, 2:19, 4:9, 4:16, 5:38, 7:6, 7:40, 8:1, 8:9, 8:10, 8:12, 8:14 to 8:18, 8:33 to 8:37, 8:40 to 8:42, 8:44, 8:46 to 8:48, 8:53, 8:55 to 8:58, 8:64, 8:67 to 8:69, 10:21, 10:22, 10:29, 10:30, 10:33 to 10:36, 10:38, 10:39, 10:43, 10:45, 10:47, 10:50, 11:26 to 11:28, 11:31, 11:33 to 11:35, 11:42, 21:17 to 21:19, 23:13, 23:14, 23:16, 23:17, 23:19, 23:25, 25:6, 25:29 to 25:32, 26:17, 26:19, 26:22 to 26:24, 26:36, 26:41, 26:42, 26:44, 38:27, 43:5, 43:10, 43:12, 43:31, 43:36, 43:44, 43:46, 44:1, 44:13 to 44:15, 44:18, 44:20, 44:22, 44:24,

TAX—Cont'd

44:25, 44:35, 44:36, 45:26, 45:30, 46:1 to 46:3, 46:5, 46:6, 46:8, 46:13, 46:14, 46:16, 46:18 to 46:22, 46:24, 46:26, 48:8, 48:18, 48:62

Tax Cuts and Jobs Act of 2017, 2:32, 2:33, 2:35, 2:37, 2:39, 4:12, 4:13, 7:44, 7:45, 8:21, 8:22, 8:61, 8:62, 8:67 to 8:69, 10:6, 11:44, 11:45, 43:47

Tax consequences, 2:5, 2:17, 2:33 to 2:35, 2:37, 3:13, 5:37, 5:38, 7:28, 7:40, 8:1, 8:4, 8:8, 8:11, 8:14, 8:15, 8:29, 8:32, 8:35, 8:40, 8:41, 8:62, 10:1, 10:20 to 10:39, 10:50, 11:1, 11:13, 11:28, 11:31, 21:7, 23:30, 25:1, 25:18 to 25:38, 26:1, 26:2, 26:5, 26:15, 26:39, 26:42, 26:43, 26:47, 38:1, 38:7, 38:25, 38:44, 38:74, 43:4 to 43:30, 43:43, 43:46, 43:47, 44:1, 44:13 to 44:26, 44:35, 44:36, 44:42, 45:40, 46:1, 46:9 to 46:16, 46:20, 46:22, 46:27, 46:31, 48:19, 48:21, 48:47, 48:51, 48:59, 48:60, 48:63

Tax definition, 8:2

Tax preparer penalties, 1:37

Tax-exempt organizations, 2:10, 10:1, 10:51, 10:54, 11A:1 to 11A:30

Tax-free exchange, 4:11, 7:11, 8:9, 8:13, 10:22, 10:35, 10:40, 11:37, 11:43, 25:32, 46:8

Taxable income, 2:20, 2:32, 2:33, 2:35, 2:37, 2:39, 4:5, 4:6, 4:9, 4:12, 4:13, 7:44, 7:45, 8:6, 8:13, 8:20 to 8:22, 8:25, 8:32, 8:33, 8:40, 8:43, 10:3, 10:5, 10:10, 10:13, 10:16, 10:19, 10:25, 10:30, 10:36, 10:51, 10:54, 10:57, 11:22, 11:23, 11:26, 11:38, 11:41, 11:44, 11:45, 11A:26, 11A:28, 15:49, 23:1, 23:6, 23:17, 23:25, 25:33, 26:26, 38:1, 38:8, 38:11, 38:12, 38:18, 38:35 to 38:37, 38:41, 38:45, 38:46, 38:52, 38:54 to 38:57, 38:63, 38:74, 43:13, 43:45, 44:16, 44:36, 46:30, 48:20

Taxable year, 4:4, 4:6, 4:9, 4:11, 4:13, 4:20, 7:43, 7:45, 8:3, 8:22, 8:26 to 8:28, 8:56, 8:59, 8:60, 8:62, 10:4, 10:5, 10:8, 10:10, 10:16, 10:18, 10:19, 10:43, 10:44, 10:52, 11:7, 11:12, 11:15, 11:16, 11:20 to 11:24, 11:26, 11:31 to 11:33, 11:38, 11:43, 11:45, 11A:7,

**TAX—Cont'd**

11A:10, 25:37, 26:43, 38:15,  
39:12, 44:17, 44:26, 44:36, 46:3,  
46:15, 46:18

Termination, 2:4, 2:26, 2:32, 2:33, 2:35,  
2:37, 5:1, 6:28, 8:7, 8:27, 8:59 to  
8:62, 8:64, 8:66, 8:67, 11:1, 11:3,  
11:6, 11:15, 11:16, 11:18, 11:26,  
11:31 to 11:33, 11:38, 11:48, 17:1,  
21:10, 21:18, 21:30, 21:48, 21:53,  
21:62, 24:4, 26:43, 26:47, 37:4,  
38:8, 38:17, 38:19, 38:59, 43:1,  
43:14, 43:17, 43:20, 43:38, 43:51,  
44:1, 44:25, 46:25, 48:22, 48:25,  
48:28, 48:36

Transactions between partnerships and  
partners, 8:43, 8:44

Transactions between related taxpayers,  
25:28

Transfers, 2:19, 2:26, 2:37 to 2:39, 6:1,  
7:31, 7:40, 8:11, 8:46 to 8:61, 9:3,  
10:1, 10:22, 10:29 to 10:32, 10:43  
to 10:50, 11:1, 11:32, 21:3, 21:53,  
26:14, 26:22, 26:28, 26:40, 26:47,  
38:28, 38:41, 43:20, 43:33, 45:40,  
48:4, 48:7, 48:10, 48:12, 48:20,  
48:23, 48:30, 48:39, 48:40, 48:46,  
49:5

Transfers of property, 7:40, 10:1, 10:22,  
10:32, 38:41, 48:7, 48:12

Transfers of stock and securities, 10:1,  
10:43 to 10:50

Treatments, 15:55

Trusts, 2:10, 4:8, 4:20, 6:38, 7:6, 7:47,  
8:37, 8:38, 8:44, 8:45, 8:67, 9:32,  
10:8, 10:32, 10:44, 10:49, 10:55,  
11:3, 11:5, 11:6, 11:24, 11A:5,  
14:15, 21:7, 23:15, 25:29, 25:36,  
25:37, 38:12, 38:51, 38:72, 43:17,  
43:51, 46:4, 46:15, 47:15, 48:12,  
48:16, 48:19, 48:21, 48:25, 48:28

Unrealized receivables and inventory,  
8:1, 8:41, 8:52, 8:65, 8:69, 26:47

Use tax, 2:9, 10:53, 49:8

**TAXABLE INCOME**

Calculation of, 8:20, 11:22

**TAXABLE YEAR**

Taxation, 4:4, 4:6, 4:9, 4:11, 4:13, 7:43,  
7:45, 8:3, 11:16, 11:31, 11:32

**TAXABLE YEAR**

Taxation, 4:4, 4:6, 4:9, 4:11, 4:13, 7:43,  
7:45, 8:3, 11:16, 11:31, 11:32

**TERMINATION**

Joint ventures, 2:4, 5:1

**TEXAS**

Blue sky laws, 17:34

**THIRD PARTIES**

Patents, 21:47, 34:35, 45:6, 45:17

**THIRD PARTY LIABILITY**

Business risk, 27:16

**THRIFT PLAN**

Qualified retirement plans, 39:13

**TIPPED EMPLOYEES**

Fair Labor Standards Act, 40:11

**TITLE**

Patents, 13:20, 34:4, 34:20, 34:21,  
34:44, 34:53, 37:22, 50:13

**TOP HAT PLANS**

Executive and owner compensation,  
38:22

**TRADE**

Corporations, 3:11, 4:8, 4:12, 4:20,  
7:44, 8:21, 8:37, 8:38, 8:44, 10:22,  
10:24, 10:27, 11:18, 11:26, 11:28,  
11:43 to 11:45, 25:36, 26:30, 27:3,  
28:1, 29:3, 32:10, 35:5, 43:40,  
46:4

**TRADE ASSOCIATIONS**

Antitrust, 29:1, 29:32  
Benefits, 29:32  
Competitors, 29:32  
Compliance program, 29:32  
Risk, 29:1

**TRADE CREDITORS**

Loans, 13:5

**TRADE DRESS**

Functionality, 32:9

**TRADE RESTRAINTS**

Antitrust laws, 28:47

**TRADE SECRETS**

Acquisition, 35:6, 36:7  
Advisability, 35:29  
Agreement, 15:25, 35:4, 35:7, 35:16,  
35:29, 35:30, 35:37, 35:42, 35:44,  
35:47, 35:48, 36:1, 36:3, 36:4,  
36:7, 36:9 to 36:14, 36:26, 37:5,  
37:37, 37:39, 37:44, 45:6, 45:8,  
49:9  
Burden of proof, 35:36



## INDEX

### TRADE SECRETS—Cont'd

Claim, 15:25, 27:3, 35:1, 35:4, 35:6, 35:13, 35:27, 35:29, 35:30, 35:33, 35:35, 35:36, 35:40

Concreteness, 35:13, 35:17, 35:23

Confidentiality, 15:25, 35:1, 35:6, 35:16, 35:18, 35:29, 35:30, 35:32, 35:37, 35:42, 35:44, 35:48, 35:49, 36:1 to 36:4, 36:7, 36:9 to 36:14, 36:24 to 36:26, 37:5, 45:8

Contractual restrictions, 35:29 to 35:31

Copyright law, 35:5, 35:6, 35:41, 37:27

Copyrights, 35:5, 35:6, 37:27, 45:6, 45:17, 49:9

Covenants not to compete, 37:39

Customer lists, 35:1, 35:47, 37:36

Damages, 27:3, 35:9, 35:12, 35:21, 35:34, 35:39, 49:9

Defend Trade Secrets Act, 35:1, 35:3, 35:9, 35:45, 36:2

Defenses, 35:40

Development, 35:9, 35:32, 35:40, 35:43, 35:46, 37:36

Disclosure, 15:25, 27:3, 35:2, 35:4, 35:6, 35:7, 35:9, 35:10, 35:12, 35:16, 35:18, 35:21, 35:24 to 35:30, 35:32 to 35:38, 35:41, 35:42, 35:44, 35:46, 36:1, 36:3, 36:4, 36:14, 36:24 to 36:26, 37:5, 37:35, 37:39, 37:44, 45:8

Duration, 35:1, 35:4, 35:32 to 35:34, 37:39, 45:17

Duration of protection, 35:32 to 35:34, 45:17

Economic Espionage Act, 35:12, 36:2, 49:9

Economic value, 35:3, 35:9, 35:19, 37:35

Employee, 27:3, 35:2, 35:12, 35:16, 35:20, 35:26, 35:30, 35:37, 35:38, 35:42, 35:45 to 35:47, 35:49, 36:1, 36:3, 36:7, 36:14, 37:5, 37:24, 37:27, 37:34 to 37:37, 37:39, 42:25, 49:9

Employer, 27:3, 35:1, 35:2, 35:20, 35:26, 35:30, 35:37, 35:38, 35:46, 35:47, 36:3, 36:7, 36:12, 36:14, 37:4, 37:5, 37:21, 37:24, 37:27, 37:34 to 37:37, 37:39, 37:44, 42:25

Federal Defend Trade Secrets Act, 35:1, 35:3, 35:45

Federal preemption, 35:6

Federal Rules of Civil Procedure, 35:43

### TRADE SECRETS—Cont'd

Freedom of Information Act, 35:12, 35:42, 36:24

Ideas, 27:3, 35:5, 35:13, 35:17, 35:19, 35:23, 35:44, 37:21, 37:24

Improper means, 35:1, 35:2, 35:15, 35:18, 35:24, 35:25, 35:27, 35:33, 35:40, 36:2

Inevitable disclosure, 35:38, 37:35

Inevitable disclosure doctrine, 35:38

Injunctions, 35:1, 35:32, 35:37, 37:35

Injunctive relief, 35:34, 35:37, 35:38

Internet, 35:49, 49:9

Law, 10:24, 27:3, 35:1 to 35:6, 35:8, 35:9, 35:12, 35:21, 35:23, 35:28 to 35:30, 35:33, 35:38, 35:40 to 35:42, 35:44, 35:47, 35:50, 36:2, 36:4, 36:12, 37:5, 37:24, 37:27, 37:34 to 37:37, 37:39, 49:9

Liability, 27:3, 35:1, 35:2, 35:9, 35:12, 35:20, 35:21, 35:27, 35:28, 35:37, 35:39, 35:44, 35:45, 35:47, 37:34, 45:6, 49:9

License agreements, 35:31

Marketing concepts, 35:23

Misappropriation, 27:3, 35:1, 35:2, 35:4, 35:9, 35:21, 35:24 to 35:28, 35:34 to 35:41, 35:44, 35:45, 36:1, 36:2

Mistake, 35:24, 35:28, 36:4, 36:7

Nondisclosure agreements, 37:44

Nonsecret information, 35:30, 35:31, 36:13

Novelty, 35:3 to 35:5, 35:23

Overview of, 35:3

Ownership, 27:3, 35:2, 35:47, 36:25, 37:21, 37:24, 37:27, 49:9

Patent law, 35:4, 35:6, 35:40, 37:27

Patents, 10:24, 10:27, 35:4, 35:6, 35:33, 37:21, 37:24, 45:6, 45:17

Preemption, 35:6

Product, 35:4, 35:7, 35:9, 35:13, 35:21, 35:23, 35:33, 35:47, 36:4, 37:36

Product ideas, 35:13, 35:23

Programs, 35:1, 35:5, 35:9 to 35:12, 35:15, 35:16, 35:21, 35:49, 36:10, 36:26, 42:25

Protection, 27:3, 35:1 to 35:8, 35:10, 35:12, 35:13, 35:15 to 35:17, 35:20 to 35:23, 35:28, 35:29, 35:32 to 35:34, 35:44, 35:46 to 35:49, 36:1, 36:2, 36:4, 36:9, 36:10, 36:12, 36:13, 36:26, 37:5, 37:37, 37:39, 45:17, 49:9

**TRADE SECRETS—Cont'd**

Public disclosure, 35:7  
 Publications, 35:16  
 Reasonable precautions, 35:16, 35:29  
 Remedies, 35:1, 35:35 to 35:41, 35:44  
 Restatement of Unfair Competition, 35:11  
 Restrictions, 35:12, 35:16, 35:29 to 35:31, 35:37, 35:48, 36:3, 37:34 to 37:37, 37:39, 37:44  
 Restrictive covenants, 35:29 to 35:31  
 Reverse engineering, 35:1, 35:4, 35:13, 35:18, 35:21, 35:48, 36:2  
 Software, 35:1, 35:4, 35:15, 35:48, 37:27, 49:9  
 Sources of, 27:3, 35:8 to 35:11, 36:2, 49:9  
 State statutes, 35:12, 36:2  
 Statute of limitations, 35:40, 35:41, 36:2  
 Submitted, 35:44  
 Submitted ideas, 35:44  
 Termination, 35:16, 35:34, 35:47, 37:4, 37:24, 37:34 to 37:37  
 Third party, 35:4, 35:26 to 35:28, 35:44, 36:1, 37:39, 49:9  
 Uniform Trade Secrets Act, 35:1 to 35:3, 35:11, 35:14, 35:17 to 35:19, 35:27, 35:34, 35:37, 35:38, 35:41, 35:50, 36:2, 37:35  
 Use, 10:27, 27:3, 35:1, 35:3, 35:5, 35:6, 35:10, 35:11, 35:13 to 35:16, 35:18 to 35:21, 35:23 to 35:25, 35:29 to 35:38, 35:40, 35:41, 35:44, 35:45, 35:47, 35:48, 36:3, 36:14, 36:25, 37:4, 37:5, 37:27, 37:34 to 37:37, 45:6, 45:8, 49:9  
 Value, 27:3, 35:1, 35:3, 35:9, 35:10, 35:12 to 35:15, 35:19, 36:10, 37:35, 45:6, 45:8, 45:17, 49:9  
 Whistleblower, 35:9

**TRADEMARKS**

Abandonment, 32:1, 32:21, 32:49  
 Adjective, 32:22  
 Adoption, 32:1, 32:12, 32:19, 32:21, 32:24, 32:25  
 Advertising, 30:4, 30:12, 31:14, 32:9, 32:11, 32:20, 32:39, 32:41  
 Anticybersquatting Consumer Protection Act, 32:44  
 Appeal, 32:9, 32:29 to 32:31, 32:36, 32:40  
 Application, 32:4, 32:20, 32:24, 32:27 to 32:30, 32:33, 32:36, 32:40, 32:50, 32:51

**TRADEMARKS—Cont'd**

Arbitrary, 32:13, 32:14  
 Arbitrary marks, 32:13, 32:14  
 Artistic works, 32:45  
 Assignment, 32:48, 49:8  
 Assignments, 13:20, 32:48  
 Availability, 32:12  
 Bad faith, 32:44, 49:3  
 Benefits, 32:1, 32:11, 32:19, 32:25, 49:8  
 Blurring, 32:43  
 Cancellation, 32:17, 32:28, 32:31, 32:36, 32:40, 49:3  
 Certification marks, 32:3  
 Coined, 32:13  
 Collective marks, 32:1, 32:3  
 Commerce, 32:1, 32:8, 32:18 to 32:20, 32:24 to 32:28, 32:32, 32:39, 32:41, 49:3, 49:8  
 Commercial use, 32:43  
 Common law, 13:37, 27:3, 32:1, 32:19 to 32:21, 32:25, 32:41  
 Confusion, 3:11, 32:11, 32:12, 32:25, 32:32, 32:38 to 32:40, 32:43, 32:45, 49:3  
 Contributory infringement, 32:42  
 Cybersquating, 49:3  
 Damages, 3:11, 13:20, 27:3, 30:12, 32:1, 32:23, 32:37, 32:40, 32:46, 49:3  
 Defenses, 32:25  
 Descriptive terms, 32:16  
 Designations, 32:41  
 Dilution, 3:11, 32:40, 32:43, 32:46, 49:3  
 Distinctiveness, 32:18, 32:22, 32:40, 32:43  
 Domain name, 32:44, 32:46, 49:3  
 Domain names, 32:44, 49:3  
 Duration, 45:17  
 European Community Trademark, 32:52  
 Examination, 32:24, 32:28 to 32:30  
 Exception for artistic works, 32:45  
 Fair use, 32:44  
 False designations and descriptions, 32:41  
 Famous marks, 32:43  
 Fanciful, 32:13  
 Fanciful marks, 32:13  
 Fee, 30:2, 30:10, 30:12, 32:27, 32:31, 32:33, 49:8  
 Fraud in procurement, 32:37  
 Functions, 32:2, 49:8

## INDEX

### TRADEMARKS—Cont'd

General considerations, 32:47, 32:50  
Generic, 13:20, 32:9, 32:17, 32:18, 32:21, 32:22, 32:25, 49:3  
Geographic use, 32:38  
Hijacking, 49:3  
Incontestability, 32:34  
Infringement, 3:11, 32:1, 32:11, 32:25, 32:38 to 32:46, 45:6, 49:3  
Infringer, 32:46  
Initial interest confusion, 32:40  
Injunctions, 3:11, 32:1  
Intent, 32:20, 32:21, 32:24, 32:27, 32:28, 32:40, 32:43, 32:44, 32:50, 49:3  
Intent to use, 32:20, 32:24, 32:27, 32:28  
International treaties, 32:50, 32:51  
Internet, 30:12, 32:20, 49:3, 49:8  
Issuance, 27:3, 32:24, 32:33  
Licenses, 12:8, 13:37, 13:45, 32:49  
Licensing, 13:37, 28:33, 30:2, 32:49, 49:8  
Likelihood of confusion, 32:12, 32:38, 32:40, 32:43, 49:3  
Monetary relief, 32:44  
Nonuse, 32:21, 32:33, 32:34  
Notice, 27:3, 32:1, 32:22, 32:23, 32:25, 32:27, 32:28, 32:36, 49:3  
Opposition, 32:28, 32:30, 32:31, 32:40  
Ownership, 13:37, 27:3, 28:33, 30:10, 30:12, 32:1, 32:25, 49:3  
Prima facie case, 32:30  
Proposed mark, 32:1  
Proving, 28:33, 32:28  
Publication, 32:28, 32:30  
Recording, 32:4  
Registered mark, 3:11, 32:23, 32:25, 32:36, 32:38 to 32:40, 32:46  
Registration, 3:11, 13:37, 30:2, 30:12, 32:1, 32:3, 32:4, 32:9, 32:11, 32:16 to 32:20, 32:23 to 32:41, 32:43, 32:50 to 32:52, 49:3, 49:8  
Remedies, 3:11, 32:1, 32:25, 32:46, 49:3  
Renewal, 30:10, 30:12, 31:14  
Requirement, 10:27, 13:20, 27:3, 32:20, 32:29, 32:39, 32:43, 49:8  
Secondary meaning, 32:8, 32:15, 32:16, 32:18, 32:32, 32:40, 32:43  
Selection, 32:9, 32:11 to 32:18  
Service marks, 10:24, 30:2, 30:4, 32:1, 32:3, 32:5, 32:28  
Suggestive, 32:15

### TRADEMARKS—Cont'd

Suggestive marks, 32:15  
Supplemental, 32:24, 32:32, 32:33, 32:36  
Surnames, 32:10  
Tarnishment, 32:43  
Techniques, 32:22  
Trade dress, 30:4, 32:1, 32:8, 32:9, 32:41  
Tradenames, 30:12  
Transfer of rights, 32:47 to 32:49  
Types, 13:20, 27:3, 30:4, 32:1, 32:3 to 32:8, 32:22, 49:3, 49:8  
Uniform Dispute Resolution Policy, 49:3  
Use, 3:11, 10:27, 12:8, 27:3, 30:12, 32:1, 32:9, 32:12, 32:18 to 32:25, 32:27, 32:28, 32:32, 32:34, 32:38 to 32:40, 32:42 to 32:44, 32:46, 32:49, 32:50, 45:6, 49:3, 49:8

### TRANSACTIONS

Directors and officers, 22:16, 22:17, 22:26, 22:28, 27:1, 27:3, 27:21, 27:22, 28:1  
Dividends, 9:1, 9:3, 10:8, 11:1, 15:2, 15:23, 16:10, 16:12, 25:22 to 25:24, 25:27, 25:34, 26:15, 27:6, 43:6, 43:14, 43:31  
Taxation, 8:1, 8:14, 8:48, 15:48, 24:16, 24:21, 25:22, 26:36, 26:40, 43:1, 46:1, 49:8

### TRANSFER

Buy-sell agreements, 5:20, 9:23, 9:27, 21:1, 21:3 to 21:8, 21:12, 21:14, 21:16 to 21:19, 21:22, 21:24 to 21:28, 21:30, 21:34, 21:35, 21:37, 21:45, 21:48, 21:49, 21:52 to 21:54, 21:60, 21:62, 21:63, 25:12, 48:40  
Estate planning, 3:15, 15:35, 21:28, 48:4, 48:12, 48:15, 48:17, 48:18, 48:20, 48:23 to 48:25, 48:28, 48:33, 48:36, 48:37, 48:40, 48:42, 48:43, 48:46, 48:47, 48:49, 48:63  
Limited liability company, 7:6, 7:35, 9:1, 13:23, 16:25, 24:4, 24:6, 26:16, 26:39, 26:41, 45:33, 48:25  
Restrictions, 2:35, 5:12, 6:25, 9:23, 11:24, 13:40, 15:35, 15:38, 17:1, 19:36, 21:3, 21:4, 21:7, 21:14, 21:19, 21:24 to 21:26, 21:34, 21:35, 21:37, 21:52 to 21:54, 21:62, 22:4, 30:10, 31:14, 33:17, 34:52, 37:31, 40:12, 45:40, 46:20,

**TRANSFER—Cont'd**

48:20, 48:36, 48:40, 49:1, 49:5  
 Taxation, 2:18, 7:6, 7:40, 8:1, 8:46,  
 10:1, 21:62, 38:35, 48:23, 49:8  
 Trademarks, 30:2, 30:10, 30:12, 31:14,  
 32:47 to 32:49, 49:3, 49:8

**TRUST DEED LENDING**

Loans, 13:34

**TRUSTS**

Business trusts, 2:2, 6:30, 7:6, 17:11,  
 47:15  
 Corporations, 2:2, 2:10, 4:8, 4:20, 6:30,  
 6:38, 7:6, 7:47, 8:37, 8:38, 8:44,  
 9:8, 9:32, 10:8, 10:32, 10:44,  
 10:49, 10:55, 11:3, 11:5, 11:6,  
 11:8, 11:24, 11A:5, 17:11, 21:7,  
 23:15, 25:29, 25:36, 25:37, 27:22,  
 43:51, 46:4, 47:15, 48:25, 48:28  
 Income tax, 2:10, 4:20, 6:38, 7:47, 9:32,  
 10:8, 11:3, 11:5, 11:6, 23:15,  
 38:72, 43:17, 47:15, 48:19, 48:21,  
 48:25, 48:28  
 Real estate investment trusts, 10:8,  
 10:32, 10:55

**TYING**

Antitrust, 28:1, 28:5, 28:6, 28:20,  
 28:30, 31:18, 31:20 to 31:22  
 Clayton Act, 28:1, 28:5, 28:6, 28:20  
 Franchise, 31:18, 31:20 to 31:22  
 Per se rule, 28:1  
 Product market, 31:18  
 Reciprocal dealing, 28:30  
 Risks, 28:1  
 Rule of reason, 28:1, 28:6, 31:18  
 Sherman Act, 28:5, 28:6, 28:20  
 Two separate products, 31:21

**UNIFORM COMMERCIAL CODE**

Notice, 5:28, 9:22, 9:23, 13:33, 13:61,  
 21:52

**UNIFORM ELECTRONIC  
 TRANSACTIONS ACT**

Writing requirements, 49:6

**UNIFORM LAWS**

Limited partnerships, 44:1  
 Partnerships, 44:1

**UNIFORM LIMITED PARTNERSHIP  
 ACT**

Admission, 2:26, 6:29  
 Agreement, 2:5, 2:26, 6:22, 6:25, 6:29,  
 7:38, 23:21 to 23:24, 44:30, 44:31

**UNIFORM LIMITED PARTNERSHIP**

**ACT—Cont'd**

Cancellation, 44:34  
 Certificate, 2:5, 23:21, 44:30, 44:34  
 Contribution, 44:33  
 Dissociation, 6:26, 6:29, 7:38, 44:31  
 Dissolution, 2:26, 6:22, 6:32, 6:33,  
 23:23, 44:30, 44:31, 44:33, 44:34  
 Distributions, 2:26, 6:22, 6:25, 6:33,  
 23:21 to 23:24, 44:31, 44:33  
 Filing, 2:5, 26:39, 44:34  
 Improper distributions, 6:25  
 Liability, 2:5, 6:1, 6:2, 6:22, 7:38,  
 23:22, 26:39, 44:33, 45:38  
 Limited partner, 2:5, 2:26, 6:1, 6:22,  
 6:25, 6:33, 7:38, 23:21, 23:22,  
 44:30, 44:31  
 Limited partnership, 2:5, 2:26, 6:1, 6:2,  
 6:22, 6:25, 6:26, 6:29, 6:32, 6:33,  
 7:38, 23:21 to 23:24, 26:39, 44:30,  
 44:31, 44:33, 44:34, 45:38  
 Losses, 2:5  
 Merger, 26:39, 45:38  
 Obligations, 2:5, 2:26, 6:1, 6:22, 6:25,  
 23:22, 44:33  
 Organization, 2:5, 6:1  
 Ownership, 2:26  
 Partnership agreement, 2:5, 6:22, 6:25,  
 6:29, 23:21 to 23:24, 44:30, 44:31  
 Partnership interests, 6:25  
 Profits, 2:5  
 Registration, 2:5  
 Rights of creditors, 23:22  
 Third parties, 44:34, 45:38  
 Transfer, 2:26, 6:25, 26:39  
 Winding up, 6:22, 6:32, 23:23, 44:30,  
 44:31, 44:33, 44:34

**UNIFORM PARTNERSHIP ACT**

Limited liability partnerships, 2:7, 5:1,  
 5:6, 5:9, 5:39, 5:43, 6:2, 23:22

**UNIFORM PARTNERSHIP ACT**

General Partnership, 2:4, 2:7, 2:22, 5:1,  
 5:3, 5:17, 5:20, 5:22, 5:38, 5:39,  
 6:2, 6:9, 23:21 to 23:24, 44:28,  
 44:32, 44:34

**UNIFORM SECURITIES ACT**

1956, 16:9, 17:30 to 17:34

**UNREALIZED RECEIVABLES AND  
 INVENTORY**

Taxation, 8:1

## INDEX

### UNREASONABLE COMPENSATION

Executive and owner compensation,  
38:1, 38:6, 38:7

### UNRELATED BUSINESS TAXABLE INCOME

Venture capital financing, 15:49

### UTILITY

Patents, 34:1, 34:6, 34:14 to 34:17,  
34:20, 34:24, 34:36, 34:38, 34:39,  
34:58, 34:72

### VALUATION

Approaches, 15:14, 15:17, 21:35, 21:43,  
21:47, 45:9

Business, 2:26, 6:35, 7:12, 7:38, 12:12,  
13:13, 13:42, 15:2, 15:4, 15:7,  
15:10, 15:14 to 15:18, 15:40,  
15:55, 15:59, 21:35, 21:37, 21:43,  
21:44, 21:47, 44:10, 45:9 to 45:12,  
45:24, 48:1, 48:2, 48:9, 48:14,  
48:15, 48:18, 48:24 to 48:26,  
48:30 to 48:38, 48:40 to 48:43,  
48:45, 48:46, 48:48, 48:51, 48:62

### VENTURE CAPITAL FINANCING

Acquisitive reorganization transactions,  
15:50

Additional capital, 15:17, 15:29

Agreements, 15:20, 15:22, 15:24,  
15:25, 15:29, 15:32, 15:38 to  
15:42, 15:55, 15:58

Amended governing documents, 15:23

Business, 12:3, 14:1, 15:1, 15:2, 15:4,  
15:6, 15:7, 15:9, 15:10, 15:14 to  
15:18, 15:21, 15:22, 15:24, 15:29,  
15:32, 15:35 to 15:40, 15:43,  
15:49, 15:51, 15:53 to 15:55,  
15:59

Business taxable income, 15:49

Cap approach, 15:31

Caps and conflicts of interest, 15:32

Cause a sale, 15:37, 15:39

Characteristics, 12:3, 15:3

Choice of entity and federal tax  
considerations, 15:47 to 15:51

Clawbacks, 15:16

Conflicts of interest, 15:18, 15:24, 15:32

Determination of, 15:15 to 15:18,  
15:55, 15:59

Dilution, 15:11, 15:12, 15:17, 15:18,  
15:20, 15:22, 15:23, 15:29

Documentation, 15:1, 15:19 to 15:25,  
15:58

### VENTURE CAPITAL FINANCING

#### —Cont'd

Down rounds, 15:2, 15:7, 15:17, 15:18,  
15:29

Early stage, 15:2, 15:5, 15:6, 15:12,  
15:21, 15:40, 15:47, 15:53

Equity-based compensation, 15:52 to  
15:59

Exit strategies, 15:34 to 15:45

Expenses, 15:6, 15:20, 15:45

First refusal, offer and negotiation,  
15:38

Formation, 15:2, 15:6, 15:9

Governance, 15:22, 15:27, 15:28, 15:30

Interests in entities taxed as partner-  
ships, 15:58

Investments, 15:2, 15:6 to 15:8, 15:10  
to 15:12, 15:14, 15:17, 15:19,  
15:21, 15:22, 15:25, 15:28 to  
15:30, 15:34, 15:35, 15:46, 15:49,  
15:51, 15:55

Investor rights, 15:22, 15:24, 15:29,  
15:40

Investors, 15:1 to 15:3, 15:6, 15:7,  
15:10, 15:11, 15:14, 15:17 to  
15:24, 15:27 to 15:30, 15:34,  
15:40, 15:46, 15:49 to 15:52,  
15:54

Liquidation preference, 15:10, 15:11,  
15:24, 15:30 to 15:32

Management capital, 15:12

Obligation to close, 15:13

Ownership percentages, 15:14 to 15:18

Participating feature, 15:30, 15:31

Pension plan, 15:28

Phantom equity, 15:59

Piggyback rights, 15:22, 15:36, 15:44

Preferred equity, 15:30 to 15:32, 15:39

Preferred stock, 15:11, 15:12, 15:17,  
15:22 to 15:24, 15:29 to 15:31,  
15:39, 15:48, 15:53

Purchase agreement, 15:21, 15:39

Qualified small business, 15:51, 15:53,  
15:54

Qualified small business stock, 15:51,  
15:53, 15:54

Registration rights, 15:20, 15:22, 15:40  
to 15:45

Rights, 15:10, 15:11, 15:14, 15:18,  
15:20 to 15:25, 15:27 to 15:29,  
15:34 to 15:36, 15:38 to 15:45,  
15:58, 15:59

Rights agreement, 15:21, 15:22, 15:24,  
15:27, 15:29, 15:40

**VENTURE CAPITAL FINANCING**

—Cont'd

- Role of, 15:2
- Sale of, 15:21, 15:24, 15:28 to 15:32, 15:35, 15:36, 15:38, 15:39, 15:41, 15:44, 15:51, 15:54, 15:56
- Stages of, 15:6
- Stock, 15:7, 15:9 to 15:12, 15:14, 15:16 to 15:18, 15:21 to 15:25, 15:27, 15:29 to 15:31, 15:34 to 15:36, 15:38, 15:39, 15:41 to 15:43, 15:46, 15:48, 15:50, 15:51, 15:53 to 15:59
- Stock options, 15:22, 15:46, 15:53, 15:55 to 15:58
- Stock purchase, 15:21, 15:29, 15:39
- Structure of, 15:2, 15:8 to 15:12
- Tag along, 15:24, 15:36
- Taxation of, 15:46, 15:52 to 15:59
- Term sheet, 15:20, 15:21
- Transfer restrictions, 15:35
- Unrelated business taxable income, 15:49
- Valuation, 15:2, 15:4, 15:7, 15:10 to 15:12, 15:14 to 15:18, 15:40, 15:55, 15:58, 15:59
- Vesting, 15:15, 15:16, 15:25, 15:53, 15:55, 15:58

**VENUE**

- Corporations, 34:68

**VETERANS**

- Reemployment rights, 41:44 to 41:47
- Remedies, 41:44, 41:47

**VOLUNTARY EMPLOYEE BENEFIT ASSOCIATIONS**

- Executive and owner compensation, 38:72

**VOTING**

- Advantages of, 2:10, 10:40, 19:20, 20:6, 20:9, 20:12, 20:15
- Appraisal rights, 19:4, 20:19
- Buy-sell agreement, 9:1, 9:8, 11:9, 19:36, 21:13, 21:14, 21:56, 21:62
- Conflict of laws, 20:3
- Cumulative, 2:23, 9:8, 9:10, 9:15, 9:28, 19:5, 20:4, 20:13 to 20:15, 20:22, 20:24 to 20:26, 22:11, 25:9, 48:32
- Definition, 2:36, 15:22, 16:12, 20:4, 20:7, 20:10, 20:13, 20:16, 20:19, 20:22, 26:7, 26:18
- Definition of, 15:22, 16:12, 26:7, 26:18

**VOTING—Cont'd**

- Disadvantages of, 20:1, 20:2, 20:9, 20:12, 20:15, 20:18, 20:21, 20:22
- Election of directors, 9:25, 9:28, 19:1, 19:2, 19:10, 20:4, 20:6, 20:10, 20:13, 20:15, 20:16, 21:56, 25:9
- Inspection of corporate records, 19:21 to 19:33
- Irrevocable proxies, 9:8, 20:3, 20:10 to 20:12, 20:26
- Lists, 10:41, 19:26, 19:31
- Pooling agreements, 20:4 to 20:6, 20:12, 20:22, 20:25
- Purpose of, 9:23, 11:8, 19:13, 19:14, 19:16, 19:30, 19:31, 19:37, 20:2, 20:4, 20:10, 20:29, 25:36, 26:4, 26:13, 26:29
- Right to vote, 2:23, 9:8, 9:15, 9:25, 9:28, 19:2, 19:3, 19:6, 19:20, 20:6, 20:7, 20:10 to 20:12, 20:18, 25:3, 44:3
- Share classification, 20:18
- Shareholders, 2:10, 2:19, 2:23, 2:38, 2:39, 7:13, 7:26, 8:30, 9:1, 9:3, 9:8, 9:10, 9:15, 9:19, 9:23, 9:25, 9:28, 10:31, 10:40, 10:42, 11:3, 11:6, 11:8, 11:9, 11:18, 11:42, 15:18, 15:22, 15:24, 15:27, 19:1 to 19:41, 20:1, 20:2, 20:4, 20:6 to 20:13, 20:15 to 20:22, 20:24, 20:25, 20:27 to 20:29, 21:14, 21:62, 22:11, 25:3, 25:5, 25:9, 25:12, 25:29, 25:36, 26:7, 26:9, 26:11, 26:13, 26:17, 26:29, 38:40, 43:15, 43:16, 43:18, 43:48, 44:3, 44:17, 46:17, 46:30, 47:62, 47:71, 48:27, 48:32, 48:56
- Supermajority approval requirements, 20:19 to 20:21
- Trust, 11:6, 11:8, 16:7, 19:21, 20:7 to 20:10, 20:15, 20:24, 20:25, 25:36, 48:25, 48:27, 48:50
- Validity, 19:10, 19:26, 20:1, 20:3, 20:5, 20:8, 20:9, 20:11, 20:14, 20:17, 20:20, 20:23

**WAGE AND HOUR LAWS**

- Anti-Kickback Act, 40:1, 40:35, 40:36
- Contract Work Hours and Safety Standards Act, 40:1, 40:33, 40:34
- Davis-Bacon Act, 40:1, 40:31 to 40:33
- Exemptions, 40:1, 40:18 to 40:24, 40:27
- Fair Labor Standards Act, 40:1 to 40:25
- Federal construction, 40:31 to 40:36

## INDEX

### **WAGE AND HOUR LAWS—Cont'd**

- Federal contracts, **40:26 to 40:30**
- Minimum wage, **40:1 to 40:4, 40:6, 40:7, 40:9, 40:10, 40:12, 40:16, 40:17, 40:19 to 40:26, 40:29, 40:31**
- Noncompliance, **40:1, 40:28, 40:30, 40:32, 40:34, 40:36**
- Requirements, **40:1, 40:5, 40:7, 40:9, 40:12, 40:14, 40:19 to 40:21, 40:23, 40:25 to 40:27, 40:29 to 40:31, 40:33**
- Service Contract Act of 1965, **40:1, 40:29, 40:30**
- Walsh-Healey Public Contracts Act, **40:1, 40:26 to 40:29**

### **WALSH-HEALEY PUBLIC CONTRACTS ACT**

- Exemptions, **40:1, 40:27**
- Noncompliance, **40:1, 40:28**
- Requirements, **40:1, 40:26, 40:27, 40:29**

### **WARRANTIES**

- Loan agreements, **13:41, 13:42, 13:44, 13:50**

### **WINDING UP**

- General partnership, **23:1, 23:23, 44:1, 44:30 to 44:32, 44:34, 48:24**
- Limited liability companies, **23:1, 44:1, 44:39 to 44:41**
- Limited liability company, **23:1, 38:75, 44:39 to 44:41**

### **WITHDRAWAL**

- Limited liability companies, **7:36, 44:1, 44:38, 48:26**

### **WITHHOLDING AND EMPLOYMENT TAXES**

- Executive and owner compensation, **38:20, 38:42, 38:74**

### **WORK FOR HIRE**

- Ownership of intellectual property rights, **37:26**