
TABLE OF CONTENTS

PART I: BUSINESS ENTITIES	1
Chapter 1: Overview of Business Entities	3
I. Introduction	3
II. Sole Proprietorships	4
III. Partnerships	4
IV. Limited Liability Companies	7
V. Corporations	8
VI. S Corporations	9
Chapter 1: Test Your Knowledge	11
Chapter 1: Solutions and Suggested Responses	13
Chapter 2: Formation of Business Entities	15
I. Introduction	15
II. General Partnership	16
III. Limited Partnerships	20
IV. Limited Liability Partnerships	21
V. Limited Liability Companies	22
VI. Corporations	24
VII. Subchapter S Corporations	28
Chapter 2: Test Your Knowledge	29
Chapter 2: Solutions and Suggested Responses	31
Chapter 3: Rights and Duties of Business Owners	33
I. Partnerships	33
II. Limited Liability Companies	34
III. Corporations	42
Chapter 3: Test Your Knowledge	49
Chapter 3: Solutions and Suggested Responses	51
Chapter 4: Management and Control of Business Entities	53
I. Single-Owner Entities	53
II. Partnerships	54
III. Limited Liability Companies	56
IV. Corporations	63
Chapter 4: Test Your Knowledge	67
Chapter 4: Solutions and Suggested Responses	69
Chapter 5: Liability of Owners	71
I. Partnerships	72
II. Limited Liability Companies	79
III. Corporations	82

Chapter 5: Test Your Knowledge	89
Chapter 5: Solutions and Suggested Responses	91
PART II: CIVIL LIABILITY AND UNFAIR COMPETITION IN BUSINESS	93
Chapter 6: Civil Liability	95
Chapter 6: Test Your Knowledge	105
Chapter 6: Solutions and Suggested Responses	107
Chapter 7: Unfair Business Practices	109
I. Trade Libel	109
II. Interference with Business or Contractual Relations	113
III. Unlawful Advertising	118
Chapter 7: Test Your Knowledge	127
Chapter 7: Solutions and Suggested Responses	129
Chapter 8: Federal Antitrust Laws	131
I. Introduction to Antitrust Laws	131
ii. Dealing with Competitors	132
iii. Mergers	138
iv. Enforcement of Federal Antitrust Laws	145
Chapter 8: Test Your Knowledge	147
Chapter 8: Solutions and Suggested Responses	149
PART III: INTELLECTUAL PROPERTY	151
Chapter 9: Trademark Law	153
I. Introduction to Trademark Law	153
ii. Choosing a Mark	153
iii. Trademark Searching	156
iv. Private Trademark Attorneys	157
v. Should I Register My Mark?	158
vi. Information to Include in the Application	158
vii. Depiction of the Mark (“The Drawing”)	159
viii. “Use-In-Commerce” vs. “Intent-to-Use”	160
ix. Grounds for Refusal of Registration	161
x. Infringement	165
Chapter 9: Test Your Knowledge	169
Chapter 9: Solutions and Suggested Responses	171
Chapter 10: Patent Law	173
I. Overview	173
II. What Can Be Patented?	173
III. Who May Apply For A Patent	175
IV. Nature of Patent and Patent Rights	176
V. Infringement of Patents	177

Chapter 10: Test Your Knowledge	179
Chapter 10: Solutions and Suggested Responses	181
Chapter 11: Copyright Law	183
I. Overview	183
II. Copyright Registration	191
III. Duration of Copyright	194
IV. Infringement	195
V. International Copyright	197
Chapter 11: Test Your Knowledge	199
Chapter 11: Solutions and Suggested Responses	201
PART IV: EMPLOYMENT LAW	203
Chapter 12: Overview of Selected Federal Employment Law	205
I. Introduction	205
II. Fair Labor Standards Act	207
III. Americans with Disabilities Act	220
IV. Title I of the Americans with Disabilities Act: Employment Provisions	222
V. Age Discrimination in Employment Act	223
VI. Worker Adjustment and Retraining Notification Act (WARN)	226
VII. Family and Medical Leave Act (FMLA)	230
VIII. Occupational Safety and Health Act	235
IX. Employee Polygraph Protection Act of 1988 (EPPA)	239
X. National Labor Relations Act	241
XI. Immigration and Reform and Control Act of 1986 (IRCA)	243
XII. Employee Retirement Income Security Act (ERISA)	243
Chapter 12: Test Your Knowledge	251
Chapter 12: Solutions and Suggested Responses	253
Chapter 13: Title VII of the Civil Rights Act of 1964	255
I. Introduction	255
II. Protected Classes	256
III. Illegal Discrimination	259
IV. Covered Parties	261
V. Filing a Complaint	274
VI. Standing	281
VII. Summary – Lilly Ledbetter Fair Pay Act of 2009	283
Chapter 13: Test Your Knowledge	285
Chapter 13: Solutions and Suggested Responses	287
Chapter 14: Fringe Benefits	289
I. Overview	289
Chapter 14: Test Your Knowledge	321
Chapter 14: Solutions and Suggested Responses	323

Chapter 15: Overview of Federal Employment Taxes	325
I. Federal Employment Taxes	325
Chapter 15: Test Your Knowledge	335
Chapter 15: Solutions and Suggested Responses	337
PART V: THE LAW OF INDEPENDENT CONTRACTORS	339
Chapter 16: Introduction to the Law of Independent Contractors	341
I. Introduction	341
II. The Gig Economy	345
Chapter 16: Test Your Knowledge	349
Chapter 16: Solution and Suggested Responses	351
Chapter 17: The IRS 20-Factor Test	353
I. Overview	353
Chapter 17: Test Your Knowledge	367
Chapter 17: Solutions and Suggested Responses	369
Chapter 18: Statutory Classes of Workers	371
I. Overview	371
Chapter 18: Test Your Knowledge	385
Chapter 18: Solutions and Suggested Responses	387
Chapter 19: Employer’s Good Faith Defense	389
I. Overview	389
Chapter 19: Test Your Knowledge	405
Chapter 19: Solutions and Suggested Responses	407
Chapter 20: Employment Tax Penalties	409
I. Penalties	409
Chapter 20: Test Your Knowledge	421
Chapter 20: Solutions and Suggested Responses	423
Chapter 21: State Workers’ Compensation Coverage	425
I. Overview of the Workers’ Compensation System	425
II. Review of Selected States	430
III. Special Issues in Worker Classification for Workers’ Compensation	441
Chapter 21: Test Your Knowledge	449
Chapter 21: Solutions and Suggested Responses	451
PART VI: BANKRUPTCY LAW FOR BUSINESSES	453
Chapter 22: Liquidation Under Chapter 7 of the Bankruptcy Code	455
I. An Overview of Chapter 7 Bankruptcy	455
II. Alternatives to Chapter 7 Relief	455
III. How Chapter 7 Works	456
IV. Role of the Case Trustee	458

Chapter 22: Test Your Knowledge	461
Chapter 22: Solutions and Suggested Responses	463
Chapter 23: Reorganization Under Chapter 11 Bankruptcy	465
I. An Overview of Chapter 11 bankruptcy	465
II. How Chapter 11 Works	467
III. The Small Business Case and the Small Business Debtor	477
Chapter 23: Test Your Knowledge	479
Chapter 23: Solutions and Suggested Responses	481
Chapter 24: Taxes and Bankruptcy	483
I. Introduction	483
II. Partnerships and Corporations	483
III. Determination of Tax	485
IV. Debt Cancellation	486
V. Court Jurisdiction over Tax Matters	488
Chapter 24: Test Your Knowledge	491
Chapter 24: Solutions and Suggested Responses	493
Appendix: 2019 U.S. Minimum Wage Chart	495
Glossary	509
Index	515
Final Exam Copy	517