On the following pages are found state listings containing relevant information regarding the registration of business names. You are advised to check your state's listing carefully to determine the particular requirements in your jurisdiction. Following is an explanation of the components of each listing:

**State website:** This listing provide the location of the official state website on the internet. The addresses were current at the time of this books publication; however, like most websites, the page addresses are subject to change.

State revenue or taxation website: Most states require that you register with their departments of revenue or taxation prior to doing business in the state. If online registration or standard forms are available, the websites or forms are provided. However, the requirements and details of taxation registration are complex and may not be fully covered in this Appendix. Please check directly with your state's online taxation and/or revenue services for details.

Main state business website: Address for main state business website portal.

State law reference for name registration: This listing provides the statutory reference for name registration for each state.

**Registration of business and/or business name requirements:** Here is noted whether there are general business registration requirements that apply to a sole proprietorship and, additionally, whether there are state business name requirements. Also noted are whether the state's name registration requirements are mandatory or voluntary and whether registration of business names is as trade names or as fictitious names.

**Online form and website:** This listing shows title and the location of official state online forms if they are available. Generally, this is the state Secretary of State's office website in a state.

**Forms provided on CD:** This listing notes the title of the state registration and/or taxation registration forms or instructions that are provided on the enclosed CD.

Registration fee: This is the amount it costs to file your name registration.

**Term of registration:** This listing specifies the length of time that the registration of the business name will be valid.

Name requirements: Under this listing are any state requirements regarding the choice of a business name

Name registration application requirements: The application generally must include the name of the owner(s), business address of the owner(s), a description of the type of business intended, and the fictitious or trade name to be used.

**Publication requirements:** A few states require that a notice of the intention to conduct business under an assumed or fictitious name be published in a newspaper.

Office for name registration: Here is listed the name and address or reference to the particular state or county office that handles business name registration.

# **Alabama**

State website: www.alabama.gov

State revenue or taxation website: www.ador.state.al.us/

Main state business website: www.alabama.gov/portal/secondary.jsp?page=Business State law reference for name registration: Code of Alabama, Title 8, Sections 8-12-7+.

Registration of business and/or business name requirements: Sole proprietors who engage in a wide range of businesses must register and obtain a license to operate (referred to as a 'privilege license') from the Department of Revenue. The list of businesses requiring licensing is extensive and is found in Code of Alabama, Title 40, Section 12-40 to 12-200. Name registration is optional. Alabama does not have a fictitious name statute, but has a trade name statute. A trade name is essentially a business name other than the owner's name. The applicant must register with the Secretary of State. (Section 8-12-7). Businesses must also register with for taxation purposes at: www.ador.state.al.us/salestax/register.html.

Online form: Application to Register Trademark, Service Mark or Trade Name;

www.sos.state.al.us/downloads/dl2.aspx?div1=Trademarks&types=Form

Forms provided on CD: Application to Register Trademark, Service Mark or Trade Name

Registration fee: \$30.00 for Trade name registration; various fees for business privilege licenses

**Term of registration:** None stated in statute.

Name requirements: The statute is exhaustive, stating that the trade name can not be immoral, deceptive, or scandalous. Please refer directly to the statute. (Section 8-12-7).

Name registration application requirements: The application must include the name of the owner(s), business address of the owner(s), a description of the type of business the person is or intends to conduct, the date when the name was first used, a statement that the owner(s) is the only person with the right to use that name, three copies or specimens of the mark. The application must be signed and verified. (Section 8-12-8).

Publication requirements: None stated.

Office for name registration: Alabama Secretary of State PO Box 5616 Montgomery AL 36103-5616

#### Alaska

State website: www state ak us

State revenue or taxation website: www.tax.alaska.gov/ Main state business website: alaska.gov/businessHome.html

State law reference for name registration: Alaska Statutes, Sections 10.35.010+.

**Registration of business and/or business name requirements:** All sole proprietorships must file an Alaska Business License Application. Name Registration is voluntary. Any person may register a business name by filing an application with the Commissioner of Corporations. Registration gives the person the exclusive right to use the name. (Sections 10.35.040-10.35.070). Businesses may have to register for taxation purposes at the website noted under **State State revenue and taxation website Website**.

Online form: Alaska Business License Application;

www.commerce.state.ak.us/occ/home\_bus\_licensing.htm

Forms provided on CD: Alaska Business License Application, Business Name Registration Applica-

Registration fee: \$50.00 for Business License; \$25.00 for Business Name Registration.

**Term of registration:** Annual for business license. Five years for business name. (Section 10.35.070)

**Name requirements:** The intended name must not be the same as or deceptively similar to a corporation or other reserved or registered name and must not give the impression that the business is incorporated. (Section 10.35.040).

**Name registration application requirements:** The business name application must be signed by the business owner(s) and contain the owner's name and address, the name and addresses of the business, the name and address of each person having an interest in the business, a statement that the owner(s) is doing business, and a brief statement of the nature of the business. (Section 10.35.050).

Publication requirements: None stated.

Office for name registration:

Alaska Department of Commerce and Economic Development

PO Box 110800

Juneau, AK 99811-0800

# Arizona

State website: www.azleg.gov/

State revenue or taxation website: https://www.aztaxes.gov/

Main state business website: www.azcommerce.com/BusAsst/SmallBiz/

State law reference for name registration: Arizona Revised Statutes, Sections 44-1460+.

Registration of business and/or business name requirements: Name registration is voluntary. Any person, partnership, corporation, firm, association, society, foundation, federation, or organization doing business in Arizona may register the name of the business. (Section 44-1460). In Arizona, not all businesses are required to have a license and some businesses are required to have more than one license. There is not a "generic" state business license. See Arizona Guide to Business Taxes for more information.

Online form: Application for Registration of Trade Name;

www.azsos.gov/business services/Forms/Tradename/apptn.pdf

Forms provided on CD: Application for Registration of Trade Name; Arizona Guide to Business

Taxes

Registration fee: \$10.00

Term of registration: Five years. (Section 44-1460.02).

Name requirements: The name to be registered must be distinguishable from other business names and not misleading to the public. (Section 44-1460.1(b)).

Name registration application requirements: The application must state the name and address of the applicant, the name to be registered, the nature of the business, and the length of time the name has been used. The applicant must sign the application. The Secretary of State will issue a Certificate of Registration upon compliance with the requirements. (Sections 44-1460-1460.1).

Publication requirements: None stated.

Office for name registration:
Arizona Secretary of State
1700 West Washington, 7th floor
Phoenix AZ 85007

# **Arkansas**

State website: www.arkleg.state.ar.us

State revenue or taxation website: www.dfa.arkansas.gov

Main state business website: portal.arkansas.gov/business/Pages/default.aspx

State law reference for name registration: Arkansas Code of 1987 Annotated, Sections 4-70-203+. Registration of business and/or business name requirements: "Doing business as" name registration is mandatory. The applicant must register in the office of the County Clerk in the county in which the person conducts or intends to conduct business. (Section 4-70-203). In addition, there may be privilege

license registration necessary for various types of businesses. Check with the County Clerk or local authorities. In addition, see Arkansas Business Taxation Guide for information on business taxation.

Online form: not available online

Forms provided on CD: Arkansas Business Taxation Guide (Starting a New Business in Arkansas), Note: May use "Statement of Intention to Conduct Business Under an Assumed or Fictitious Name" provided on CD.

Registration fee: not available, varies by county

Term of registration: Perpetual until withdrawn. (Section 4-70-204).

Name requirements: None stated in statute.

Name registration application requirements: The certificate shall set forth the name under which the applicant intends to conduct business, and the full name and post office address of each person conducting the business. (Section 4-70-203).

Publication requirements: None stated.

**Office for name registration:** The applicant must register with the County Clerk in the counties in which the applicant will conduct business.

# **California**

State website: www.state.ca.us

State revenue or taxation website: www.taxes.ca.gov/

Main state business website: www.business.ca.gov/Home.aspx

State law reference for name registration: California Codes Annotated, Business and Professional Code. Sections 17900+.

Registration of business and/or business name requirements: Fictitiuos Name registration is mandatory. The applicant must register with the City and/or County Clerk in the county where the person conducts or intends to conduct business. (Sections 17910, 17915). In addition, businesses within the incorporated area of a particular city should contact the business licensing section of that city government for specific rules and regulations and licensing requirements. In addition, most retailers, even occasional sellers of tangible goods, should register to collect sales or use tax.

Online form: Fictitious Name Registration Form; located in Business and Professional Code, Sections 17913; www.leginfo.ca.gov/cgi-bin/displaycode?section=bpc&group=17001-18000&file=17900-17930 Forms provided on CD: California Fictitious Business Name Statement; and California Fictitious Business Name Statement (LA County)

Registration fee: not available, varies with City or County.

Term of registration: Five years. (Section 17913).

Name requirements: None stated in statute.

**Name registration application requirements:** The applicant must file a statement within forty days after the person begins to conduct business. The statement shall contain the fictitious business name, the street address of the place of business, the name and address of the individual filing the statement, and the nature of the business (for example: sole proprietorship or partnership). (Section 17913).

**Publication requirements:** Within thirty days of filing the statement, the applicant must publish the name in the newspaper of general circulation in the county in which the applicant's principal place of business is located. (Section 17917).

**Office for name registration:** The applicant must register with the City and/or County Clerk of the county in which the registrant has his principal place of business. (Section 17915).

#### Colorado

State website: www.leg.state.co.us

State revenue or taxation website: www.colorado.gov/revenue/tax

Main state business website: www.colorado.gov/cs/Satellite/CO-Portal/CXP/Page/1165693060177/

1165693060239

State law reference for name registration: Colorado Revised Statutes Annotated, Sections 7-71-101+

Registration of business and/or business name requirements: Colorado does not have a statute for registration of assumed names for sole proprietors, However, tradenames for other business organization forms are registerable. The applicant must register with the Secretary of State and record a statement of trade name with the clerk in any county in which real estate is held. (Section 7-71-101). In addition, Colorado has a Business Registration Application for registration with the State Department of Revenue.

**Online form:** Trade Name Registration: www.sos.state.co.us/biz/TradeNameIndTransaction.do;jsessi onid=0000qRTd S 9Zc7OqHja0noZcOB:11nm17ad1?firstTime=true

Forms provided on CD: Business Registration Application (Trade name registration in provided online only)

Registration fee: Trade Name fee: \$8.00; business taxation registration fees vary.

**Term of registration:** None stated in statute.

**Name requirements:** The name cannot be the same as or deceptively similar to any other registered name, or the name of a dissolved corporation within 120 days of dissolution. (Section 7-71-101).

Name registration application requirements: The certificate must state the name of the entity, the location of the principal office, any other name the business is transacted under, and the type of business transacted. (Section 7-7-101).

Publication requirements: None stated.

Office for name registration: Colorado Secretary of State 1700 Broadway Ste 200 Denver, CO 80290

#### Connecticut

State website: www.cga.ct.gov

State revenue or taxation website: www.ct.gov/drs

Main state business website: www.ct.gov/ctportal/taxonomy/taxonomy.asp?DLN=27187&ctportalN av=|27187|

State law reference for name registration: Connecticut General Statutes Annotated, Sections 35-1+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the Town Clerk where the business is or where the person intends to conduct business. (Section 35-1). Note: you are also required to register with the Department of Revenue Services (DRS) before you may conduct business in Connecticut.

Online form: On-Line Business Taxes Registration Application

www.ct.gov/drs/cwp/view.asp?a=1433&g=265880

**Forms provided on CD:** Taxation registration is only provided online. Note: May use "Statement of Intention to Conduct Business Under an Assumed or Fictitiuos Name" provided on CD.

Registration fee: not available, varies by locality and/or type of business

**Term of registration:** None stated in statute.

Name requirements: None stated in statute.

Name registration application requirements: The certificate must include the name of the business, and the full name, and the post-office address of the individuals transacting the business. (Section 35-1).

Publication requirements: None stated.

Office for name registration: The applicant must register with the Town Clerk in the town where the applicant intends to conduct business. (Section 35-1).

#### **Delaware**

State website: www.delaware.gov

State revenue or taxation website: revenue.delaware.gov/

Main state business website: dedo.delaware.gov/

State law reference for name registration: Delaware Code Annotated, Title 6, Chapter 31, Sections

3101+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the office of the Prothonotary in the county where the person is transacting business. (Section 3101). Businesses must also file a 'Combined Registration Application' with the Delaware Department of Revenue prior to starting business. See also the Delaware Small Business Guide on the enclosed CD.

Online form: Combined Application Registration

revenue.delaware.gov/services/Business\_Tax/Step3.shtml

**Forms provided on CD:** Combined Application Registration, Delaware Small Business Guide, Note: May use "Statement of Intention to Conduct Business Under an Assumed or Fictitiuos Name" provided on CD.

Registration fee: not available, varies by type of business

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

**Name registration application requirements:** The certificate shall contain the trade name, the Christian name and the surname of the persons transacting business, the date when the business was organized. The person signing shall attach an affidavit affirming that everything included is true. (Section 3101).

Publication requirements: None stated.

**Office for name registration:** The applicant must register with the office of the Prothonotary in the county where the applicant is transacting business. (Section 3101).

# District of Columbia (Washington D.C.)

State website: dccouncil.washington.dc.us

State revenue or taxation website: https://www.taxpayerservicecenter.com/fr500/

Main state business website: brc.dc.gov/index.asp

State law reference for name registration: District of Columbia Code 1981, Title 47, Sections 47-2855.2+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Department of Consumer and Regulatory affairs. (Section 47-2855.2). In addition, businesses must file a Basic Business License Application in most cases. Businesses must also file a Combined Business Tax Registration online at the web address noted above under **State revenue and taxation website**.

Online form: dcra.dc.gov/dcra

Forms provided on CD: Basic Business License Application; Trade Name Registration; (Combined

Business Tax Registration is provided online) Registration fee: \$50.00

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

**Name registration application requirements:** The certificate shall contain the name of the business, the name of the owner(s), and the address of the person conducting business. (Section 47-2855.2).

Publication requirements: None stated.

Office for name registration:

Department of Consumer and Regulatory Affairs -

Trade Name Registration 941 N. Capitol St. NE, Rm 7200 Washington DC, 20002

#### **Florida**

State website: www.leg.state.fl.us

State revenue or taxation website: dor.myflorida.com/dor/businesses/newbusiness\_startup.html

Main state business website: www.myflorida.com/taxonomy/business/

State law reference for name registration: Florida Statutes, Chapter 865. Sections 865.09+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant may register online or by paper form with the Department of State. (Section 865.09). In addition, certain types of businesses may require business licensing. Please see online license registration with the Department of Business and Professional Regulation at: https://www.myfloridalicense.com/newapplicationinstruct.asp. Also, new business should register with the Department of Revenue using the website address noted above under **State revenue and taxation website** or using the Application to Collect Taxes that is on the CD.

**Online form:** Fictitious Name Application https://efile.sunbiz.org/ficregintro.html

Forms provided on CD: Fictitious Name Application, Application to Collect Taxes

Registration fee: \$50.00

Term of registration: Five years. (Section 865.09).

Name requirements: The name may not contain the words incorporated or corporation in the name.

(Section 865.09).

Name registration application requirements: Before conducting the business, the person must file a sworn statement. The sworn statement must contain the name to be registered, the mailing address of the business, the name and address of the owner(s), and certification that the fictitious name has been published in a newspaper in the county where the principal place of business is located. (Section 865.09).

**Publication requirements:** The applicant must certify that the fictitious name has been published in a newspaper in the county in which the applicant's principal place of business is located. (Section 865.09).

Office for name registration: Fictitious Name Registration

P O Box 1300

Tallahassee, FL 32302-1300

# Georgia

State website: www.legis.state.ga.us

State revenue or taxation website: www.gataxinfo.org/

Main state business website: www.georgia.gov/00/channel title/0,2094,4802 4971,00.html

State law reference for name registration: Official Code of Georgia Annotated, Title 10, Chapter 1,

Sections 10-1-490+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Clerk of the superior court in the county in which the person conducts the business. (Section 10-1-490). Businesses should also register with the Department of Revenue at the website noted above under **State revenue and taxation website**. Other business registrations may be necessary. Please consult the Georgia First Stop Business Guide.

Online form: not available online

Forms provided on CD: Georgia First Stop Business Guide, Georgia Trade Name Registration.

Registration fee: \$15.00

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

Name registration application requirements: The applicant must file a statement within thirty days before the person intends to begin conducting the business. The statement is to include the name of the owner(s), the address of the owner(s), the nature of the business (for example: sole proprietorship or partnership), and the business name used. (Section 10-1-490).

**Publication requirements:** The name shall be published once a week for two weeks in paper in which the sheriff's advertisements are printed. (Section 10-1-490).

Office for name registration: The applicant must register with the Clerk of the Superior Court in the county in which the applicant conducts business. (Section 10-1-490).

#### Hawaii

State website: www.capitol.hawaii.gov

State revenue or taxation website: www.state.hi.us/tax/

Main state business website: www.ehawaii.gov/dakine/search.html?tag=business

**State law reference for name registration:** Hawaii Revised Statutes Annotated, Title 482, Sections 482-2+.

Registration of business and/or business name requirements: Registration is optional. Hawaii does not have a fictitious name statute, but has a trade name statute. A trade name is essentially a business name other than the owner's name. The applicant must register with the Director of Commerce and Consumer Affairs. (Section 482-2). Hawaii also provides a single website (Business Express) for general business registration where one simple online registration covers all the forms with all the state agencies and partners at: https://hbe.ehawaii.gov/BizEx. Note: This one-stop online registration includes Trade Name registration and Taxation registration.

**Online form:** Application for Registration of Trade Name www.hawaii.gov/dcca/areas/breg/registration/trade/forms

Forms provided on CD: Application for Registration of Trade Name, Hawaii Basic Business Application for Taxation.

Registration fee: \$25.00

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

**Name registration application requirements:** The application shall state that the person is the proprietor, or the assign of the proprietor, and shall state the nature of the business. (Section 482-2).

Publication requirements: None stated.

Office for name registration:

Hawaii Department of Commerce and Consumer Affairs P O Box 40 Honolulu, HI 96810

#### Idaho

State website: www.state.id.us

State revenue or taxation website: tax.idaho.gov/p-businesses.cfm

Main state business website: business.idaho.gov/

State law reference for name registration: Idaho Code, Title 53, Sections 53-503+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Secretary of State. (Section 53-504). Idaho has a one-stop online business registration website at: www.idahobizhelp.org/cf/form1.cfm. Idaho also has a one-stop online business registration website for registration with the Department of Labor, State Tax Commission and Industrial Commission, located at: https://labor.idaho.gov/applications/ibrs/ibr.aspx. Certain types of businesses may be required to register with other state and local agencies as well. You may wish to visit www.idahobizhelp.org for additional information.

Online form: Certificate of Assumed Business Name.

www.idsos.state.id.us/corp/ABNform.htm

Forms provided on CD: Certificate of Assumed Business Name

Registration fee: \$25.00

Term of registration: Five years. (Section 53-506). Name requirements: None stated in statute.

Name registration application requirements: The applicant must file a certificate before the person intends to conduct business. The certificate must include the assumed business name, the true name of the owner(s), the address of the owner(s), and the general type of business conducted. (Section 53-505).

Publication requirements: None stated.

Office for name registration:

Idaho Secretary of State

P O Box 83720 Boise, ID 83720-0080

#### Illinois

State website: www.ilga.gov

State revenue or taxation website: www.revenue.state.il.us/Businesses/register.htm

Main state business website: business.illinois.gov/

State law reference for name registration: Illinois Compiled Statutes, Chapter 805, Sections 405+. Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register in the office of the County Clerk of the county in which the person conducts or intends to conduct business. (Section 805 ILCS 405/1). Businesses must also register for business taxation.

Online form: Illinois Business Application-Taxation; www.revenue.state.il.us/Businesses/register.htm Forms provided on CD: Illinois Business Application-Taxation, Note: May use "Statement of Intention to Conduct Business Under an Assumed or Fictitiuos Name" provided on CD.

Registration fee: not available

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

Name registration application requirements: The registration is to include the name of the business, the real name of the owner(s), the post office address of the owner(s), and the post office address of every business location. (Section 805 ILCS 405/1).

Publication requirements: The owner(s) is required to file proof of publication for three consecutive weeks in the newspaper of general circulation in the county in which the applicant conducts the business. (Section 805 ILCS 405/1).

Office for name registration: The applicant must register in the office of the County Clerk of the county in which the person conducts or intends to conduct business. (Section 805 ILCS 405/1).

#### Indiana

State website: www.state.in.us

State revenue or taxation website: www.in.gov/dor/3744.htm

Main state business website: in.gov/ai/business/

State law reference for name registration: Indiana Code, Chapter 23, Sections 23-15-1-1+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the office of the Recorder in the county in which business is conducted. (Section 23-15-1-1). Businesses must also register for business taxation. Indiana also has a new online business registration website located at: http://www.in.gov/ai/appfiles/sos-registration/landing.html

Online form: Business Tax Application https://secure.in.gov/apps/dor/bt1/

Forms provided on CD: Indiana Business Tax Application Checklist, Certificate of Assumed Business

Registration fee: not available, varies by location **Term of registration:** None stated in statute. Name requirements: None stated in statute.

Name registration application requirements: The certificate must state the name of the business, the

full name of the owner(s), and the address of the owner(s). (Section 23-15-1-1).

Publication requirements: None stated.

Office for name registration: The applicant must register with the office of the Recorder in the county

where the applicant conducts business. (Section 23-15-1-1).

#### Iowa

State website: www.legis.state.ia.us

State revenue or taxation website: www.iowa.gov/tax/business/business.html Main state business website: www.iowa.gov/Business and Economic Development State law reference for name registration: Iowa Annotated Code, Sections 547.1+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the county Recorder in the county in which the person intends to conduct business. (Section 547.1). Businesses must also register with the Department of Revenue.

Online form: Business Tax Registration; https://www.idr.iowa.gov/CBA/start.asp

Forms provided on CD: Business Tax Registration, Iowa Trade Name Report (Note: This form must be printed on legal sized paper to comply with recording requirements)

Registration fee: not available

Term of registration: None stated in statute. Name requirements: None stated in statute.

Name registration application requirements: The applicant must file a statement before the person intends to conduct business. The statement must include the name of the owner(s), the post office address of the owner(s), the residence address of the owner(s), and the address where the person intends

to conduct business. (Section 547.1). **Publication requirements:** None stated.

**Office for name registration:** The applicant must register with the county Recorder in the county in which the applicant intends to conduct business. (Section 547.1).

#### Kansas

State website: www.kansas.gov/index.php

State revenue or taxation website: www.ksrevenue.org/ Main state business website: www.kansas.gov/business/

State law reference for name registration: Kansas Revised Statutes, Sections 81-205+.

Registration of business and/or business name requirements: Name registration is optional. Kansas does not have a fictitious name statute, but has a trade mark statute. There is no method in Kansas to register d/b/a's, assumed, fictitious or trade names. A business may use an assumed name in Kansas, but there is no way to register it as such. However, many business names will qualify for registration as a "service mark". The applicant may register with the Secretary of State. Businesses must also file a Business Tax Application either online or by mail.

**Online form:** Kansas Business Trademark Registration www.kssos.org/forms/business services/TM.pdf

Kansas Business Tax Application

https://www.accesskansas.org/businesscenter/index.html?appid=1&submit=register

Forms provided on CD: Business Trademark/Service Mark Registration; Kansas Business Guide-Steps

to Success; Kansas Business Tax Application

Registration fee: \$40.00

**Term of registration:** Ten years. (Section 81-215). **Name requirements:** None stated in statute.

Name registration application requirements: The signed and verified registration must include the name of the owner(s), the business address of the owner(s), a description of the type of business, three copies or specimens of the trade name, and a statement that the owner(s) is the exclusive user of the

name. (Section 81-213).

Publication requirements: None stated.

Office for name registration:
Office of the Secretary of State
First Floor, Memorial Hall
120 S.W. 10th Ave.
Topeka. KS 66612-1594

# **Kentucky**

State website: www.lrc.state.ky.us

State revenue or taxation website: revenue.ky.gov/business/register.htm Main state business website: kentucky.gov/business/Pages/default.aspx

State law reference for name registration: Kentucky Revised Statutes Annotated, Chapter 365, Sections 365.015+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must file the certificate with the County Clerk where the person resides. (Section 365.015). Businesses must also file a Business Tax Application. In addition, Kentucky doesn't have a statewide business license that applies to all businesses, but many types of businesses are required to have a special license or permit to legally operate their business. Please see the website: www.thinkkentucky.com/BIC/license.aspx

Online form: Kentucky Business Tax Application

revenue.ky.gov/business/register.htm

Certificate of Assumed Name

www.sos.ky.gov/business/filings/forms/

Forms provided on CD: Kentucky Business Tax Application; Certificate of Assumed Name

Registration fee: not available

Term of registration: Five years. (Section 365.015).

Name requirements: None stated in statute.

**Name registration application requirements:** The applicant must file a certificate before the person intends to conduct business. The certificate must state the assumed name of the business, the name of the owner(s), and the address of the owner(s). (Section 365.015).

Publication requirements: None stated.

Office for name registration: The applicant must file the certificate with the County Clerk where the

person resides. (Section 365.015).

#### Louisiana

State website: www.legis.state.la.us

State revenue or taxation website: revenue.louisiana.gov/SECTIONS/business/intro.aspx

Main state business website: www.louisiana.gov/Business/

State law reference for name registration: Louisiana Statutes Annotated, Sections 51:281+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Clerk of the court in the parish or parishes in which the person intends to or conducts the business. (Section 51:281). Businesses must also register with the Department of Revenue (see website above under **State revenue and taxation website** or use Application for Revenue Account Number provided on CD.

**Online form:** Application to Register Tradename; www.sos.louisiana.gov/tabid/814/Default.aspx Application for Revenue Account Number; revenue.louisiana.gov/SECTIONS/business/intro.aspx New Business Checklist; www.sos.louisiana.gov/portals/0/newbusinesschecklist.pdf

Forms provided on CD: Application to Register Tradename; Application for Revenue Account Number; New Business Checklist (can submit online)

Registration fee: \$50.00 for name registration.

Term of registration: None stated in statute.

**Name requirements:** The name can be in any language, but must be in English on the certificate. The name shall not suggest that the business is a government agency. The name also shall not contain the name of a public facility. In addition, the name must not falsely suggest that the business is incorporated. (Sections 51:281, 281.2).

Name registration application requirements: The applicant must file a certificate before the person intends to conduct business. The certificate must set forth the name of the business, the real full name of the owner(s), and the post office address of the owner(s). (Section 51:281).

Publication requirements: None stated.

Office for name registration: The applicant must register with the Clerk of the Court in the parish or parishes in which the person intends to or conducts the business and with the Secretary of States office. (Section 51:281).

Sec. of State Commercial Division

P O Box 94125

Baton Rouge, LA 70804-9125

#### **Maine**

State website: janus.state.me.us/legis/

State revenue or taxation website: www.maine.gov/online/suwtaxreg/

Main state business website: www.maine.gov/portal/business/

State law reference for name registration: Maine Revised Statutes Annotated, Sections 31-2+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the office of the Clerk in the city or town where the person intends to conduct business. (Section 31-2). Businesses must also register with the Maine Revenue Service at the website noted above under **State revenue and taxation website**.

Online form: Maine Business Taxation Registration Online; www.maine.gov/online/suwtaxreg/

Forms provided on CD: Maine Business Resource Guide, Note: May use "Statement of Intention to

Conduct Business Under an Assumed or Fictitiuos Name" provided on CD.

Registration fee: not available

Term of registration: None stated in statute.

Name requirements: The name must not contain the words or abbreviations of: corporation, incor-

porated, or limited. (Section 31-6).

Name registration application requirements: The applicant must file a certificate before the person intends to conduct business. The signed certificate shall state the name of the owner, the residential address of the owner, the name of the business, the style or designation under which the business is to be conducted, and that the owner is a sole proprietor. (Section 31-2).

Publication requirements: None stated.

**Office for name registration:** The applicant must register with the office of the Clerk in the city or town where the applicant intends to conduct business. (Section 31-2).

# **Maryland**

State website: mlis.state.md.us/index.html

State revenue or taxation website: https://interactive.marylandtaxes.com/webapps/comptrollercra/entrance.asp

Main state business website: www.maryland.gov/working/pages/morelinks.aspx?Keyword=Busine

State law reference for name registration: Annotated Code of Maryland, Business Regulation, Sections 1-406+

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must also register for business taxation with the Comptroller of Maryland (see website noted above under revenue or taxation for access to 'combined registration application'). (Section 1-406). There is also an online business license application system found at: www.blis.state.md.us/, which should be used in addition to the combined registration application.

Online form: Trade Name Application;

www.dat.state.md.us/sdatweb/nameappl.pdf
Forms provided on CD: Trade Name Application

Registration fee: \$25.00

Term of registration: Five years. (Section 1-406). Name requirements: None stated in statute.

Name registration application requirements: The certificate must be in writing, affirmed under oath, and it must state the true name of the owner(s), the address of the owner(s), the character of the business, the street address of the business, and the name the business is going to be conducted under.

(Section 1-406). **Publication requirements:** None stated.

Office for name registration:

Maryland State Department of Assessments and Taxation 301 West Preston Street Baltimore. MD 21201-2305

#### **Massachusetts**

State website: www.mass.gov

State revenue or taxation website: https://wfb.dor.state.ma.us/webfile/business/Public/Webforms/Login/Login.aspx

Main state business website: www.mass.gov/?pageID=mg2constituent&L=2&L0=Home&L1=Busin ess&sid=massgov2

State law reference for name registration: Annotated Laws of Massachusetts, Sections 110:5+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the office of the Clerk in every city where the business has an office. (Section 110:5). In addition, the business must register with the Department of Revenue, which has an online registration system at the website noted above under revenue or taxation. Certain businesses and occupations require licenses to operate. A listing of those businesses is located at: www.mass.gov/?pageID=ocatopic&L=3&L0=Home&L1=Licensee&L2=License+Types%2c+Forms+%26+Requirement s&sid=Eoca

Online form: not available online;

Forms provided on CD: Massachusetts "Doing Business As" Certificate

Registration fee: not available

**Term of registration:** Four years. (Section 110:5). **Name requirements:** None stated in statute.

Name registration application requirements: The certificate must include the full name of the owner(s), the residence address of the owner(s), the street address of the business, and the name of the business.

ness. (Section 110:5).

Publication requirements: None stated.

Office for name registration: The applicant must register with the office of the Clerk in every city where the business has an office. (Section 110:5).

# **Michigan**

State website: www.legislature.mi.gov

State revenue or taxation website: michigan.gov/taxes/0,1607,7-238-46621---,00.html Main state business website: www.michigan.gov/som/0,1607,7-192-29943---,00.html

State law reference for name registration: Michigan Compiled Laws Annotated, Sections 445.1+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the office of the Clerk in the county or counties where the business is or where the applicant intends to conduct business. (Section 445.1). Michigan has a one-stop business registration system on its website at: www.michigan.gov/business. Businesses must also register for business taxation.

Online form: not available online

Forms provided on CD: Michigan Assumed Name Certificate

Registration fee: not available Term of registration: Five years.

**Name requirements:** The statute does not set guidelines. However, the County Clerk can reject an assumed name that is likely to mislead the public or a name that is similar to another business name. (Section 445.2).

Name registration application requirements: The applicant must file a certificate before the person

intends to conduct business. The certificate shall state the name of the business, the real full name of the owner(s), and the address of the owner(s). (Section 445.1).

Publication requirements: None stated.

Office for name registration: The applicant must register with the office of the Clerk in the county or counties where the business is or where the applicant intends to conduct business. (Section 445.1).

#### **Minnesota**

State website: www.leg.state.mn.us

State revenue or taxation website: www.taxes.state.mn.us/business\_taxpayers/index.shtml

**Main state business website:** www.state.mn.us/portal/mn/jsp/hybrid.do?ct=30&home=30&id=8491&agency=NorthStar

State law reference for name registration: Minnesota Statutes Annotated, Section 333.01+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Secretary of State. (Section 333.01). Businesses must also register for business taxation at the website noted above under State revenue or taxation website.

Online form: Certificate of Assumed Name www.sos.state.mn.us/business/forms.html

Forms provided on CD: Certificate of Assumed Name

Registration fee: \$25.00

Term of registration: Ten years. (Section 333.055).

Name requirements: The name shall not include any of these words or their abbreviations: corporation, incorporated, limited, chartered, professional, cooperative, association, limited partnership, limited liability company, professional limited liability company, limited liability partnership, or professional limited liability partnership. (Section 333.01).

Name registration application requirements: The certificate must state the name of the business, the address of the business, the true name of the owner(s), and the address of the owner(s). (Section 333.01).

**Publication requirements:** The applicant must publish the certificate for two consecutive issues in a qualified newspaper where the principal place of business is located. (Section 333.01).

Office for name registration:
Minnesota Secretary of State
Business Services Division
180 State Office Building, 100 Rev. Dr. Martin Luther King Jr. Blvd
St. Paul, MN 55155-1299

# <u>Mississippi</u>

State website: www.mscode.com

State revenue or taxation website: www.mstc.state.ms.us/taxareas/sales/main.html Main state business website: www.ms.gov/ms sub template.jsp?Category ID=3

State law reference for name registration: Mississippi Code Annotated, Sections 75-25-3+.

Registration of business and/or business name requirements: Mississippi does not have a fictitious name or trade name statute, but the name of a business may be registerable as a service mark or trademark. The State of Mississippi does not currently require a business to register an assumed business name. (Sections 75-25-3, 75-25-5). Mississippi also provides for registration for sales and use taxes for sole proprietorships. See website above noted under **State revenue and taxation website** and/or see Mississippi Tax Registration form provided on CD. In addition, an owner of a new business must get a city or county license from the city or county tax collector if the business is located within a city's corporate limits or within a county. but outside a city's corporate limits.

Online form: not available online

Forms provided on CD: Mississippi Tax Registration Form

Registration fee: not available

Term of registration: None stated in statute.

Name requirements: The statute is exhaustive, stating that the trade name cannot be immoral, decep-

tive, or scandalous. Please refer directly to the statute. (Section 75-25-3).

Name registration application requirements: The signed and verified application must include the name of the owner(s), business address of the owner(s), a description of the type of business the person intends to conduct, the date when the name was first used, and a statement that the owner(s) is the only person with the right to use that name. The applicant must provide three examples of the name in use. (Section 75-25-5).

Publication requirements: None stated.

Office for name registration: Mississippi Secretary of State

P O Box 136

Jackson, MS 39205-0136

#### Missouri

State website: www.mo.gov/

State revenue or taxation website: https://dors.mo.gov/tax/coreg/index.jsp

Main state business website: www.business.mo.gov/

State law reference for name registration: Missouri Statutes, Sections 417.200+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Secretary of State. (Section 417.200). There is an online Fictitious Name registration site noted below under Online forms, or you may use the form provided on the CD. Missouri also has an online business registration site located at: www.business.mo.gov/. Finally, Missouri has an online registration site for business tax registration located at the address noted above under **State revenue and taxation website** or you may use the form provided on the CD.

Online form: https://www.sos.mo.gov/BusinessEntity/BusinessEntitiesOnline/Fictitious

Forms provided on CD: Missouri Business Registration Checklist, Missouri Tax Registration Applica-

tion. Missouri Fictitious Name Registration

Registration fee: \$7.00 Term of registration: 5 years.

Name requirements: None stated in statute.

Name registration application requirements: The applicant must file a statement within five days after the person begins to conduct business. The statement must contain the fictitious business name, the name of the owner(s), and the residence address of the owner(s). (Section 417.210).

Publication requirements: None stated.

Office for name registration: Missouri Secretary of State

P O Box 2050

Jefferson City, MO 65102

#### Montana

State website: leg.mt.gov/css/default.asp

State revenue or taxation website: revenue.mt.gov/forbusinesses/taxes\_licenses\_fees\_permits/

default.mcpx

Main state business website: mt.gov/business.asp

State law reference for name registration: Montana Code Annotated, Sections 30-13-201+.

Registration of business and/or business name requirements: Name registration is mandatory. The

applicant must register with the Secretary of State. (Section 30-13-203). Montana also maintains a one-stop online business licensing website at: business.mt.gov/BusinessAssistance/licensing.asp.

Online form: Application for Registration of Assumed Business Name

www.sos.state.mt.us/BSB/business\_Forms.asp

Forms provided on CD: Registration of Assumed Business Name

Registration fee: \$20.00

Term of registration: Five years. (Section 30-13-206).

Name requirements: None stated in statute.

Name registration application requirements: The form must contain the name of the owner(s), the street address of the owner(s), the proposed business name, the date of first use of the name, a description of the business, and the name of the county or counties where the business is being conducted.

(Section 30-13-203).

Publication requirements: None stated.

Office for name registration: Secretary of State

P O Box 202801

Helena, MT 59620-2801

#### Nebraska

State website: nebraskalegislature.gov/

State revenue or taxation website: www.revenue.ne.gov/tax/current/salestax\_forms.html

Main state business website: www.nebraska.gov/dynamicindex.html#

State law reference for name registration: Revised Statutes of Nebraska, Sections 87-209+.

Registration of business and/or business name requirements: Name registration is mandatory. Nebraska does not have a fictitious name statute, but has a trade name statute. A trade name is essentially a business name other than the owner(s)'s name. The applicant must register with the Secretary of State. (Section 87-219). Nebraska also requires most businesses to register for taxes at the website noted above under State revenue and taxation website or using the form provided on the CD. Nebraska also has a one-stop business registration website located at: https://www.nebraska.gov/osbr/index.cgi

Online form: www.sos.state.ne.us/business/corp\_serv/pdf/210\_219.pdf

Forms provided on CD: Nebraska Tax Application, Application for Registration of Trade Name

Registration fee: \$100.00

Term of registration: Ten years. (Section 87-211).

Name requirements: The statute is exhaustive, stating that the trade name cannot be immoral, deceptive, or scandalous. Please refer directly to the statute. (Section 87-209).

**Name registration application requirements:** The registrant must provide the name of the business owner(s), the street address of the business owner(s), the trade name, the general nature of the business, the length of time the business has been operating, and the notarized signature of the owner(s). (Section 87-210).

**Publication requirements:** Registration of a trade name shall be published by the applicant once in a newspaper of general circulation published in the city or village where the business is to be located, or, if there is no newspaper in the city or village, in some newspaper of general circulation in the county. Proof of such publication shall be filed in the office of the Secretary of State and with the county clerk of the county where the principal office is located, within thirty days from the date of registration with the Secretary of State. If proof of publication is not filed with the Secretary of State and the county clerk within the thirty days, the registration may be canceled.

Office for name registration: Secretary of State

P O Box 94608 Lincoln, NE 68509

#### Nevada

State website: www.leg.state.nv.us

State revenue or taxation website: tax.state.nv.us

Main state business website: www.nv.gov/NV default4.aspx?id=182

State law reference for name registration: Nevada Revised Statutes, Sections 600.310+.

**Registration of business and/or business name requirements**: Name registration is optional. Nevada does not have a fictitious name statute, but has a trade name statute. A trade name is essentially a business name other than the owner(s)'s name. The applicant must register with the Secretary of State. (Section 600.340). Nevada also has a one-stop business registration form that is included on the CD. This provides for registration with the Department of Revenue for sole proprietorships. See also the website noted under **State revenue and taxation website** above.

Online form: Trade Name Registration; nvsos.gov/index.aspx?page=57

Forms provided on CD: Trade Name Registration, Nevada Business Registration form

Registration fee: \$100.00

Term of registration: Five years. (Section 600.360).

**Name requirements:** The statute is exhaustive, stating that the trade name cannot be immoral, deceptive, or scandalous. Please refer directly to the statute. (Section 600.330).

Name registration application requirements: The application for registration must set forth that the person is applying for trade name, a description of the name. It must include the name of the owner(s), the business address of the owner(s), the type of business being conducted, the date when the name was first used, a statement that the owner(s) is the only person with the right to use that name. The application must be signed and verified, and contain three copies of the trade name. (Section 600.340).

Publication requirements: None stated.

Office for name registration: Nevada Secretary of State 555 E. Washington Ave. #4000 Las Vegas, NV 89101

# **New Hampshire**

State website: www.nh.gov

State revenue or taxation website: www.nh.gov/revenue Main state business website: www.nh.gov/business/

State law reference for name registration: New Hampshire Revised Statutes Annotated, Sections 349:1+

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Secretary of State. (Sections 349:1, 349:5). Business tax registration is also mandatory for sole proprietorships and the registration form is provided on the CD. See also the website noted above under **State revenue and taxation website**. A license is required in New Hampshire for restaurants, grocery stores, bakeries, hotels, lodging establishments and motor vehicle rental establishments to collect and remit taxes on meals, rooms, and motor vehicle rental services. (Section 78-A:4) For a complete list of regulated activities and licensed professionals, contact the New Hampshire Department of Justice, 33 Capitol Street. Concord, NH 03301 - (603) 271-3658.

Online form: Application for Registration of Trade Name; www.sos.nh.gov/corporate/tradenameforms.html

Forms provided on CD: Application for Registration of Trade Name, Business Tax Registration

Registration fee: \$50.00

Term of registration: Five years. (Section 349:6).

**Name requirements:** The name cannot be deceptively similar to any instrumentality of the United States or New Hampshire government, or any recognized political party. (Section 349:1).

**Name registration application requirements:** The signed certificate must state the principal place of the business, a brief description of the business, the name of the owner(s), the address of the owner(s), the date when the business was established, and the date when the business will end if anticipated. (Section 349:5).

Publication requirements: None stated.

Office for name registration:
New Hampshire Secretary of State
107 North Main Street
Concord, NH 03301-4989

# New Jersey

State website: www.njleg.state.nj.us

State revenue or taxation website: https://www.state.nj.us/cgi-bin/treasury/revenue/dcr/reg/sos\_

dcrnew01\_page1.cgi

Main state business website: www.nj.gov/njbusiness/

State law reference for name registration: New Jersey Statutes, Sections 56:1-2+.

**Registration of business and/or business name requirements**: Name registration is mandatory (as a service mark). The applicant must register with the Clerk of the county or counties where the business is or the person intends to conduct business. In addition, the applicant must register with the Secretary of State. (Section 56:1-2). New Jersey also requires registration for taxation for all sole proprietorships. Registration is provided online at the website noted under **State revenue and taxation website** above.

Online form: New Jersey Trademark Registration; www.state.nj.us/treasury/revenue/pdforms/

tmsm01.pdf

Forms provided on CD: New Jersey Trademark/Service Mark Registration

Registration fee: \$50.00

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

Name registration application requirements: The certificate must contain the name of the business, the true name of the owner(s), the post-office address of the owner(s). The certificate must be sworn to by the owner(s). In addition, if the person filing for the certificate is not a resident, then the owner(s) must give a power of attorney to the County Clerk for service of process. (Section 56:1-2).

Publication requirements: None stated.

Office for name registration: The applicant must register with the Clerk of the county or counties where the business is or the applicant intends to conduct business. In addition, the applicant must register with the Secretary of State. (Section 56:1-2).

New Jersey Secretary of State 125 West State Street Trenton, NJ 08608-1101

#### **New Mexico**

State website: legis.state.nm.us/lcs/

State revenue or taxation website: www.tax.state.nm.us/BizPge.htm Main state business website: www.newmexico.gov/business.php

State law reference for name registration: New Mexico Statutes Annotated, Sections 57-3B-1+. Registration of business and/or business name requirements: The State of New Mexico does not require that a business register its use of a trade name (sometimes referred to as a fictitious name, doing business as or d.b.a.). Registration is optional. New Mexico's statute is for trade names which are names used to identify a person's business. The applicant must register with the Secretary of State.

(Section 57-3B-5). Sole proprietorships must also apply for a New Mexico Business Tax ID and register to pay state taxes. See Application for Business Tax ID on the CD and the website noted above under revenue or taxation.

Online form: Application for Registration of Trademark; www.sos.state.nm.us/sos-Trademarks.html Forms provided on CD: Application for Registration of Trademark, Application for Business Tax ID

Registration fee: \$25.00

Term of registration: Ten years. (Section 57-3B-8).

Name requirements: None stated in statute.

Name registration application requirements: The application must include the type of business, a sworn statement that the owner(s) is claiming the exclusive right to use. The owner(s) shall sign the certificate. (Section 57-3B-5).

Publication requirements: None stated.

Office for name registration:
Office of the Secretary of State
Operations Division
325 Don Gaspar, Suite 300
Santa Fe. NM 87503

#### **New York**

State website: assembly.state.ny.us

State revenue or taxation website: www.tax.state.ny.us/sbc/starting\_business.htm Main state business website: www.nysegov.com/citGuide.cfm?superCat=28

State law reference for name registration: New York General Business Law, Article 9B, Sections 130+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Clerk of the county or counties where the business is or the applicant intends to conduct business. (Section 130). Businesses must also apply for New York State taxation and may do so online at:

www.tax.state.ny.us/online/bus.htm. For additional information regarding taxes, see website above noted under **State revenue and taxation website** 

Online form: Certificate of Assumed Name; www.dos.state.ny.us/corp/pdfs/dos1338.pdf

Forms provided on CD: Certificate of Assumed Name Registration fee: \$25.00, plus any additional county fees

Term of registration: None stated in statute.

**Name requirements:** The name cannot appear to be the full name, the initials, or a word that appears to be a real name. The exception to that law is if the owners are the successors of the person for which the business was originally named. (Section 130).

Name registration application requirements: The certificate must include the name of the business, the address of the business, the full name of the person conducting the business, the residence address of the person conducting the business, and the age of the owner(s), if under eighteen. (Section 130). Publication requirements: None stated.

**Office for name registration:** The applicant must register with the Clerk of the county or counties where the business is or the applicant intends to conduct business (Section 130) and with the:

NYS Department of State

Division of Corporations, State Records

41 State Street,

Albany, NY 12231-0001.

#### **North Carolina**

State website: www.ncga.state.nc.us

State revenue or taxation website: www.dornc.com/business/index.html

Main state business website: www.ncgov.com/2,2,North\_Carolina\_A\_better\_place\_to\_do\_business,North Carolina A better place to do business.html

business,North\_Carolina\_A\_better\_place\_to\_do\_business.html

State law reference for name registration: General Statutes of North Carolina, Sections 66-68+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the office of the Register of Deeds in the county or counties where the person intends to conduct business. (Section 66-68). Businesses must also register for withholding and/or sales taxation, depending on the type of business that will be operated. See above website under **State revenue and taxation website**.

Online form: Assumed Name Certificate;

www.nccommerce.com/en/BusinessServices/StartYourBusiness/Forms/

Forms provided on CD: Assumed Name Certificate

Registration fee: not available

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

Name registration application requirements: The applicant must file a certificate before transacting the business. The Certificate must state the name of the business, the name of the owner(s), the address of the owner(s), and the applicant must sign the certificate. (Section 66-68).

Publication requirements: None stated.

Office for name registration: The applicant must register with the office of the Register of Deeds in the county or counties where the person intends to conduct business. (Section 66-68).

#### **North Dakota**

State website: www.nd.gov

State revenue or taxation website: www.nd.gov/tax/salesanduse/ Main state business website: www.nd.gov/category.htm?id=69

State law reference for name registration: North Dakota Century Code, Sections 47-25-01+.

Registration of business and/or business name requirements: Name registration is mandatory. North Dakota's statute is for trade names which is a name other than the owner(s)'s name used to identify a person's business. The applicant must register with the Secretary of State. (Section 47-25-02). In addition, numerous specific types of businesses require business licenses in North Dakota. A list of such businesses is found at: www.nd.gov/category.htm?id=140. In addition, retail businesses must register for state sales and use taxation. See website above under **State revenue and taxation website**.

Online form: Trade Name Registration; www.state.nd.us/eforms/Doc/sfn13401.pdf

Forms provided on CD: Trade Name Registration

Registration fee: \$25.00

Term of registration: Five years. (Section 47-25-04).

Name requirements: A trade name can not be deceptively similar to the name of any other registered

business name in the state. (Section 47-25-03).

Name registration application requirements: The applicant must file a statement before the person intends to conduct business. The statement must state the name of the business, the name of the owner(s), the address of the owner(s), the address of the principal place of business, and the nature of the business. (Section 47-25-02).

Publication requirements: None stated.

Office for name registration: North Dakota Secretary of State

600 East Boulevard Avenue, Dept 108

Bismarck, ND 58505-0500

#### Ohio

State website: www.ohio.gov

State revenue or taxation website: www.tax.ohio.gov/online\_services/business\_online\_services.stm

Main state business website: business.ohio.gov/

State law reference for name registration: Ohio Revised Code, Sections 1329.01+.

**Registration of business and/or business name requirements:** Name registration is optional. Ohio's statute is for trade names. Generally, a trade name is a name used to identify a person's business, and to which the owner(s) asserts the exclusive right to use. The applicant must register with the Secretary of State. (Section 1329.01). The state also provides one-stop business registration at: www.development.ohio.gov/1ststop/onestop/index.cfm.

Online form: Ohio Name Registration;

www.sos.state.oh.us/SOS/businessServices/Filing%20Forms%20%20Fee%20Schedule/534A.aspx

Forms provided on CD: Ohio Name Registration (for "Fictitious Name")

Registration fee: \$50.00

Term of registration: Five years. (Section 1329.04).

**Name requirements:** The name cannot imply that the business is connected with a government entity if not so connected, the name can not imply that the business is incorporated if not incorporated, and the name shall not be indistinguishable from any other previously registered business name. (Section 1329.02).

Name registration application requirements: The application must state the name of the owner(s), the business address of the owner(s), the trade name to be registered, the general nature of the business, and the length of time the name has been in use. (Section 1329.01).

Publication requirements: None stated.

Office for name registration:
Ohio Secretary of State
P O Box 670

Columbus, OH 43216

#### Oklahoma

State website: www.ok.gov

State revenue or taxation website: www.tax.ok.gov/bustax.html Main state business website: www.ok.gov/section.php?sec\_id=4

State law reference for name registration: Oklahoma Statutes, Sections 18-1140+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the Secretary of State. (Section 18-1140). Applicant may use Trade Name Report included on CD or use online registration at: https://www.sos.ok.gov/corp/tradeName.aspx?Ety=3. Sole proproprietorships must also register for state taxation and may **not** do so online but must use the Oklahoma Business Registration Packet forms that are included on the CD.

Online form: Trade Name Report; https://www.sos.state.ok.us/forms/FM0021.PDF Forms provided on CD: Trade Name Report, Oklahoma Business Registration Packet Registration fee: \$25.00

**Term of registration:** None stated in statute.

Name requirements: The name must be distinguishable from the registered name of other business entities, and foreign business entities qualified to do business in Oklahoma, or if either of the above existed within the last three years the name is also barred. The name must also be distinguishable from names reserved with the Secretary of State. These restrictions are avoidable with the written consent of a registered business entity, or if the applicant establishes prior right to a registered name. (Sections 18-1140, 1141).

**Name registration application requirements:** The report must include the trade name, the type of business, and the address where the business will be conducted. (Section 18-1140).

Publication requirements: None stated.

Office for name registration: Oklahoma Secretary of State 2300 North Lincoln Blvd. #101 Oklahoma City, OK 73105-4897

### **Oregon**

State website: www.leg.state.or.us

State revenue or taxation website: www.oregon.gov/DOR/BUS/faq-withhold.shtml Main state business website: www.oregon.gov/menu\_files/business\_kut.shtml

State law reference for name registration: Oregon Revised Statutes, Sections 648.005+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Secretary of State. (Section 648.010). There is now an online business registration site located at: https://secure.sos.state.or.us/ABNWeb/. Businesses also need to register for taxation and may do so online at the website noted above under **State revenue and taxation website** or using the Combined Tax Registration form provided on the CD.

Online form: Assumed Business Name; www.filinginoregon.com/forms/abn.htm Forms provided on CD: Assumed Business Name, Combined Tax Registration Form

Registration fee: \$50.00

Term of registration: Two years. (Section 648.017).

Name requirements: The name must be distinguishable from any other registered name. (Section

648.051).

Name registration application requirements: The applicant must file an application before the person intends to conduct business. The application must include the name of the business, the real name of the owner(s), the street address of the owner(s), the address of the principal place of business, the mailing address of the authorized agent for transactions with the Secretary of State, and the applicant's primary business activity. (Section 648.010).

Publication requirements: None stated.

Office for name registration: Oregon Secretary of State 255 Capitol Street NE, Ste 151 Salem, OR 97310-1327

# **Pennsylvania**

State website: www.state.pa.us

State revenue or taxation website: www.doreservices.state.pa.us/BusinessTax/default.htm

**Main state business website:** pa.gov/portal/server.pt?open=512&objID=3017&&level=1&css=L1&m ode=2&in\_hi\_userid=2&cached=true

State law reference for name registration: Pennsylvania Consolidated Statutes, Sections 54:301+. Registration of business and/or business name requirements: Registration is mandatory. The applicant must register with the Department of State. (Section 54:311). Pennsylvania has a one-stop business tax registration website online at: www.pa100.state.pa.us. Businesses may also use the Pennsylvania Business Tax Registration form included on the CD.

Online form: Application for Reservation of Fictitious Name;

www.dos.state.pa.us/portal/server.pt/community/corporations/12457/forms/571880

Forms provided on CD: Application for Reservation of Fictitious Name, Pennsylvania Business Tax

Registration

Registration fee: \$70.00

Term of registration: Ten years. (Section 54:321).

Name requirements: The statute is exhaustive, the name cannot imply that the business is incorporated or that the business is a professional organization. Please refer directly to the statute. (Section 54: 311)

Name registration application requirements: The application must include the business name, the nature of the business, the street address of the principal place of business, the name of the owner(s), and the street address of the owner(s). (Section 54:311).

**Publication requirements:** The applicant must publish the fictitious name in the county in which the applicant conducts or intends to conduct business. The notice must contain the fictitious name, street address of the principal place of business, name of the owner(s), statement that an application for fictitious name is or was filed. (Section 54:311).

Office for name registration:
Pennsylvania Department of State
P O Box 8722
Harrisburg, PA 17105-8722

# Rhode Island

State website: www.state.ri.us

State revenue or taxation website: https://www.ri.gov/taxation/BAR/

Main state business website: www.ri.gov/business/

State law reference for name registration: General Laws of Rhode Island, Sections 6-1-1+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the Clerk in the town or city where the person conducts business. (Section 6-1-1). Registration for business taxation is available online at the website noted above under **State revenue and taxation website**. Businesses may also use the form on the CD.

**Online form:** None available for name registration

Forms provided on CD: Rhode Island Business Taxation Application, Rhode Island Cerficicate of Assumed Name

Registration fee: not available

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

Name registration application requirements: The certificate must state the name of the business, the full name of the owner(s), and the post office address of the owner(s). The certificate must be sworn to by the owner(s). (Section 6-1-1).

Publication requirements: None stated.

Office for name registration: The applicant must register with the Clerk in the town or city where the person conducts conduct business. (Section 6-1-1).

#### **South Carolina**

State website: sc.gov/Pages/default.aspx

State revenue or taxation website: www.sctax.org/default.htm Main state business website: https://www.scbos.sc.gov/

State law reference for name registration: Code of Laws of South Carolina, Sections 39-13-10+. Registration of business and/or business name requirements: Sole proprietorships operating under an fictitious or assumed name are not generally required to register with a government agency. The Secretary of State's Office does not register DBA or trade names, but does register trademarks or service

marks. Businesses must also register for business taxation. There is a one-stop website for business registration at: https://www.scbos.sc.gov/Start\_Your\_Business/Registering\_for\_the\_First\_Time.aspx

Online form: not available online

Forms provided on CD: South Carolina Business Taxation Application, South Carolina Checklist for

Sole Proprietorship; South Carolina Trademark Registration

Registration fee: Not available. Term of registration: Five years.

Name requirements: The name cannot be deceptively similar to any other previously registered

name.

Name registration application requirements: None

Publication requirements: None stated.

Office for name registration: South Carolina Secretary of State

Attn: Trademarks Division Post Office Box 11350 Columbia, SC 29211.

#### **South Dakota**

State website: www.state.sd.us

State revenue or taxation website: https://apps.sd.gov/applications/rv23cedar/main/main.aspx

Main state business website: www.sdreadytowork.com/

State law reference for name registration: South Dakota Compiled Laws, Sections 37-11-1+.

Registration of business and/or business name requirements: Name registration is mandatory. You are required to file a fictitious name statement if you operate a business as a proprietorship and do not include the last name of each owner in the business name. The applicant must register electronically with the Office of the Secretary of State (at the website noted below under online form) or with the office of the Register of Deeds in each county where the person intends to conduct business. (Section 37-11-1). Business sales and contractors tax application should be done online at the website noted above under

State revenue and taxation website.

Online form: Fictitious Name Registration:

https://www.state.sd.us/Applications/st08bnrs/secure/ASPX/BNRS Process.aspx

**Forms provided on CD:** Name registration is provided online only for Secretary of State registration. Note: May use "Statement of Intention to Conduct Business Under an Assumed or Fictitiuos Name" provided on CD for registration in individual counties in South Dakota.

Registration fee: \$10.00

**Term of registration:** Five years. (Section 37-11-1).

Name requirements: None stated in statute.

Name registration application requirements: The applicant must file a statement before the person intends to conduct business. The statement must contain the name of the owner(s), the post office address of the owner(s), the residence address of the owner(s), and the address where the principal place of business is located. (37-11-1).

**Publication requirements:** The applicant is not required to publish the fictitious name. However, the Register of Deeds does have the fictitious name published. (Section 37-11-1).

Office for name registration: The applicant must register with the office of the Register of Deeds in each county where the person intends to conduct business or electronically on the Secretary of State web site. www.sdsos.gov/(Section 37-11-1).

#### **Tennessee**

State website: www.tennessee.gov/

State revenue or taxation website: www.tennesseeanytime.org/bizreg/

Main state business website: www.tennesseeanytime.org/business/index.html

State law reference for name registration: Tennessee Code Annotated. Sections 47-25-501+.

Registration of business and/or business name requirements: Name registration is optional. Tennessee does not have a fictitious name statute, but allows an individual to register a business name under the trademark statute. The applicant must register with the Secretary of State. (Section 47-25-503). Businesses should also register for business taxation at the website noted above under **State revenue and taxation website**.

Online form: Application for Registration of Trademark: www.state.tn.us/sos/forms/ss-4264.pdf

Forms provided on CD: Application for Registration of Trademark

Registration fee: \$20.00

Term of registration: Ten years. (Section 47-25-505).

Name requirements: The statute is exhaustive, stating that the trade name cannot be immoral, decep-

tive, or scandalous. Please refer directly to the statute. (Section 47-25-502).

Name registration application requirements: The signed and verified application must include the name of the owner(s), the business address of the owner(s), the type of business transacted, the date when the name was first used, a statement that the owner(s) has the exclusive right to use the name, and three copies or specimens of the name. (Section 47-25-503).

Publication requirements: None stated.

Office for name registration:

Tennessee Department of State

312 8th Ave. North

6th Floor, Snodgrass Tower

Nashville, TN 37243

#### **Texas**

State website: www.state.tx.us

State revenue or taxation website: www.cpa.state.tx.us/taxpermit/

Main state business website: www.texas.gov/en/discover/Pages/topic.aspx?topicid=/business State law reference for name registration: Vernon's Texas Business and Commerce Code, Sections 36.02+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the County Clerk in each county where the person intends to conduct business. (Section 36.10). Businesses should register online for sales and use taxation at the website noted above under **State revenue and taxation website**.

Online form: None provided.

Forms provided on CD: Texas Assumed Name Certificate

**Registration fee:** Check with County Clerk **Term of registration:** Ten years. (Section 36.13).

Name requirements: None stated in statute.

Name registration application requirements: The sworn certificate must include the business name, the full name of the owner(s), and the residence address of the owner(s). (Section 36.10).

the full latter of the owner(s), and the residence address of the owner(s). (Geom

Publication requirements: None stated.

Office for name registration: The business must register with the county clerk in the county in which the person intends to conduct business.

#### Utah

State website: www.utah.gov

State revenue or taxation website: https://secure.utah.gov/osbr-user/user/welcome.html

Main state business website: business.utah.gov/

State law reference for name registration: Utah Code Annotated, Sections 42-2-5+.

**Registration of business and/or business name requirements**: Name registration is mandatory. The applicant must register with the Division of Corporations and Commercial Code. Registration may be done online under the website noted below under Online Forms or may be done using the form provided on the CD. (Section 42-2-5). Utah also maintains a one-stop online business registration website at the location noted above under **State revenue and taxation website**.

Online form: corporations.utah.gov/osbr\_phase\_2.html

Forms provided on CD: Utah Name Registration, Utah Name Registration Instructions

Registration fee: \$22.00
Term of registration: None stated in statute.

**Name requirements:** Basically, the name cannot imply a type of business organization that the business is not, or be the name of any already registered trade name. The statute is exhaustive. Please refer directly to the statute. (Section 42-2-6.6).

Name registration application requirements: The certificate must state the name of the business, the full true name of the owner(s), the street address of the owner(s), and the location of the principal place of business. It must be filed within 30 days after beginning to conduct business. (Section 42-2-5).

Publication requirements: None stated.

Office for name registration:

Utah Department of Commerce

Division of Corporations and Commercial Code 160 East 300 South, 1st Floor Box 146705 Salt Lake City, Utah 84145-6705

#### Vermont

State website: www.leg.state.vt.us

State revenue or taxation website: www.state.vt.us/tax/business.shtml

Main state business website: www.vermont.gov/portal/business/

State law reference for name registration: Vermont Statutes Annotated, Sections 11:1621+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the Secretary of State using the online form noted below. (Section 11: 1621). Businesses must also register for business taxation.

Online form: www.sec.state.vt.us/corps/forms/tradeapp.htm

Forms provided on CD: Application for Business Tax Account, Vermont Trade Name Registration (Note: this form is an HTML form and you must have an internet connection to use this form)

Registration fee: not available

Term of registration: None stated in statute.

Name requirements: The name cannot be deceptively similar to any other previously registered name.

(Section 11:1621).

Name registration application requirements: The applicant must file a sworn statement within ten days after the person begins to conduct business. The sworn statement must include the name of the business, the name of the town where the business is located, a description of the type of business, the name of the owner(s), and the address of the owner(s). (Section 11:1621).

Publication requirements: None stated.

Office for name registration: Vermont Secretary of State

26 Terrace Street

Montpelier, VT 05602-2972

# **Virginia**

State website: www.virginia.gov

State revenue or taxation website: www.tax.virginia.gov/site.cfm?alias=BusinessHome

Main state business website: www.virginia.gov/cmsportal3/business\_4096/ State law reference for name registration: Code of Virginia, Sections 59.1-69+.

**Registration of business and/or business name requirements:** Name registration is mandatory. The applicant must register with the Clerk of the Court for deeds in the county or city where the person intends to conduct business. (Section 59.1-69). Businesses should also register for business taxation noted above under **State revenue and taxation website**. Virginia also maintains an online one-stop business registration website noted below under Online Forms.

Online form: https://apps.cao.virginia.gov/IDC/index.html

Forms provided on CD: Virginia Business Taxation Registration, Virginia Assumed Name Certificate

Registration fee: \$50.00

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

Name registration application requirements: The signed and acknowledged certificate must state the name of the business, the name of the owner(s), the post office address of the owner(s), and the residence address of the owner(s). (Section 59.1-69).

Publication requirements: None stated.

Office for name registration: The applicant must register with the Clerk of the Court for deeds in the county or city where the person intends to conduct business. (Section 59.1-69).

# **Washington**

State website: www.leg.wa.gov/legislature/

State revenue or taxation website: dor.wa.gov/content/doingbusiness/registermybusiness/

Main state business website: access.wa.gov/business/start.aspx

State law reference for name registration: Revised Code of Washington, Sections 19.80.010+.

Registration of business and/or business name requirements: Name registration is mandatory. The applicant must register with the Department of Licensing. This may be done using the Master Business Application online or provided on the CD. (Section 19.80.010). Businesses must also generally register with the state for business taxation purposes at the website noted above under **State revenue and taxation website**.

**Online form:** Master Business Application www.dol.wa.gov/forms/700028fillable.pdf

Forms provided on CD: Master Business Application

Registration fee: \$5.00

Term of registration: None stated in statute, but the Department of Licensing may have rules. (Sec-

tion 19.80.040).

Name requirements: None stated in statute, but the Department of Licensing may have rules. (Section

19.80.040).

Name registration application requirements: The registration must state the true full name of the owner(s), and the post office address of the owner(s). (Section 19.80.010).

Publication requirements: None stated.

Office for name registration: Department of Licensing Master License Service, PO Box 9034, Olympia, WA 98507-9034

# **West Virginia**

State website: www.legis.state.wv.us

State revenue or taxation website: www.wva.state.wv.us/wvtax/businessTaxFormsAndRegistration. aspx

Main state business website: www.business4wv.com/b4wvpublic/

State law reference for name registration: West Virginia Code, Sections 47-8-2+.

**Registration of business and/or business name requirements**: Name registration is mandatory. The applicant must register with the Clerk of the County Commission in the county where the person intends to have the principal place of business. (Section 47-8-2). Businesses must also register for business taxation.

Online form: Application for Tradename:

www.sos.wv.gov/business-licensing/Pages/FormIndexforBusinessFilings.aspx

Forms provided on CD: Application for Trade Name

Registration fee: \$25.00

**Term of registration:** None stated in statute. **Name requirements:** None stated in statute.

Name registration application requirements: The duly acknowledged certificate must state the name of the business, the true full name of the owner(s), the residence address of the owner(s), and the post office address of the owner(s). (Section 47-8-2).

Publication requirements: None stated.

**Office for name registration:** The applicant must register with the Clerk of the County Commission in the county where the person intends to have the principal place of business. and may register with the Secretary of State. (Section 47-8-2).

Secretary of State Corporations Division 1900 Kanawha Blvd. E Bldg. 1, Suite 157-K Charleston WV 25305

#### Wisconsin

State website: www.legis.state.wi.us

State revenue or taxation website: www.revenue.wi.gov/faqs/my\_tax\_account/index.html

Main state business website: www.wisconsin.gov/state/core/business.html

State law reference for name registration: Wisconsin Statutes Annotated, Sections 132.001+.

**Registration of business and/or business name requirements**: Registration is mandatory if doing business under and assumed or fictitious name. Sole proprietors that wish to conduct business under a name other than the real name of the person(s) must file a Registration of Firm Names (also known as "doing business as" application) with the county Register of Deeds (Section 132.01). Businesses should also register for business taxation at the website noted above under **State revenue and taxation website** or using the Wisconsin Business Taxation Application supplied on the CD.

Online form: Application for Registration of Firm Name

www.wisconsin.gov/state/byb/name.html

Forms provided on CD: Application for Registration of Firm Name; Wisconsin Business Taxation Application

Registration fee: \$15.00

Term of registration: Twenty years. (Section 132.01).

Name requirements: The trade name may not consist of any flag, coat of arms, or insignia of the United

States, a foreign nation, other state of the Union, or any municipality. (Section 132.01).

Name registration application requirements: The sworn statement must include the name(s) of the

applicant, type of business conducted, and the residence or business address of the applicant. The applicant must claim the sole right to use of the trade name. (Section 132.01).

Publication requirements: None stated.

Office for name registration: Sole proprietors that wish to conduct business under a name other than the real name of the person(s) must file a Registration of Firm Names (also known as "doing business as" application) with the county Register of Deeds (Section 132.01).

# **Wyoming**

State website: legisweb.state.wy.us

State revenue or taxation website: revenue.state.wy.us/PortalVBVS/DesktopDefault.aspx

Main state business website: www.wyoming.gov/business.aspx

State law reference for name registration: Wyoming Statutes, Sections 40-2-102.

**Registration of business and/or business name requirements:** Name registration is optional. The applicant must register with the Secretary of State. (Section 40-2-104).

Online forms: Application For Deviate tion Of Trade Names

**Online form:** Application For Registration Of Trade Name:

Forms provided on CD: Application For Registration Of Trade Name soswy.state.wy.us/Forms/FormsFiling.aspx?startwith=Business

Registration fee: \$100.00

Term of registration: Ten years. (Section 40-2-105).

Name requirements: Basically, the name can not imply a type of business organization that the business is not or be the name of any already registered trade name. The statute is exhaustive. Please refer directly to the statute. (Section 42-2-6.6).

Name registration application requirements: The application, in duplicate, must contain the name of the owner(s), the business address of the owner(s), the name of the business, the general nature of the business The signature of the owner(s) must be notarized. (Section 40-2-104).

Publication requirements: None stated.

Office for name registration: Wyoming Secretary of State 200 West 24<sup>th</sup> Street Cheyenne, WY 82001-0020