

# Legal Aspects of Starting a Business

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**The Aleutian Marketplace**

# Welcome



**Bonnie Paskvan is a Partner at Dorsey & Whitney LLP, and Co-Chair of Dorsey’s firm-wide Indian & Alaska Native Law Practice Group. She is also the Diversity Partner for the Anchorage Office. Bonnie has practiced law for 35 years, 12 of which were in house at a NASDAQ-traded corporation as Corporate Counsel, two years as Chief Legal Officer of its wireless communication subsidiary, and nearly three years as General Counsel of Calista Corporation, an Alaska Native Regional Corporation. Born and raised in Fairbanks, Alaska, two of Bonnie’s significant advocacy accomplishments include initiating the Alaska Model Entities Transaction Act, and co-initiating SB24, the bill to allow virtual and hybrid corporate shareholder and non-profit member meetings, both of which have been enacted into Alaska Statute for increased business and non-profit flexibility. Bonnie supports a number of Regional and Village Alaska Native Corporations on a broad range of issues.**

**Bonnie’s community involvement includes currently serving as Co-Chair of the Alaska State Bar, Corporate Counsel Section, and as Director for the Girl Scouts of Alaska and as its Board Development Committee Chair.**

**Winning the Truman Scholarship (national award for academic achievement and service) opened the door for her to attend Stanford University for an undergraduate degree in International Relations with distinction, and Stanford Law School where she earned her J.D.**

# Disclaimer

**This presentation is not legal advice, but contains general information not applicable to specific matters. We are not acting as your legal counsel unless separately retained in a written agreement signed by us.**

# Agenda

- **New Business Checklist**
- **Business Entity Types and Considerations**
- **Board of Directors & Shareholder Responsibilities and Liabilities**
- **Business Insurance & Risk Considerations**
- **Financing Considerations**
- **Employment Considerations**
- **Intellectual Property Considerations**

# New Business Checklist

- Choosing a business entity type**
- Ensure that business name is available, reserve and register the business name with the state of incorporation**
- Choose and maintain a registered agent**
- Choose and maintain directors and officers**
- Incorporate the business entity**
- Apply for a business license with the State of Alaska and with any city, including any specialty business license(s)**
- Obtain any state or federal permits**
- Obtain insurance**

# New Business Checklist

- Obtain financing**
- Protect intellectual property**
- Prepare to start hiring**
  - applying for a Federal Employer Identification Number (EIN)
  - obtaining Unemployment Insurance Identification Number
  - obtaining applicable employment forms (i.e. W-4; I-9, etc.)
  - setting up record system for withholding taxes
  - registering with Alaska's New Hire Reporting program
  - preparing agreements (i.e. offer letters, independent contractor agreements, etc.)
  - preparing employee handbooks
- Hire employees**

# Business Entity Types

## Common Entity Types

- **Sole Proprietorship**
- **General Partnership**
- **Limited Partnership (LP)**
- **Limited Liability Company (LLC)**
- **Corporation**
  - **C-Corporation**
  - **S-Corporation**
  - **Non-Profit**

# Business Entity Types

## Key Factors- Why businesses are set up in separate legal entities:

- **Liability**

- **Limited Liability (vs. Unlimited Liability)**

- Goal: Liability limited to the assets in the business
    - Business creditors cannot reach personal assets of owners/shareholders
    - Owner liability is limited to the amount of its investment in the corporation
    - Good for: Owners with significant money/assets outside the business; businesses that are likely to be sued

- **Strongly recommend insurance in addition**

- Obtain insurance through a broker or trade association
    - Understand exceptions from coverage
    - Obtain the correct type and an adequate amount of coverage for your own business' risks

- **CAUTION! NO LIMITED LIABILITY IF NO CORPORATE FORMALITIES FOLLOWED**

- Keep business and personal assets separate
    - Sign contracts as the entity, not as an individual, using correct title
    - Maintain signed, written, dated records of board/manager decisions



# Business Entity Types

## Key Factors

- **Management and Shared Ownership**

- **Ownership:**

- Clarify who owns what percentage of the company- file with state
- Use as an incentive to bring on new expertise or resources
- Consider vesting structures: new owner contributes time or resources before receiving full benefits of ownership

- **Management:**

- Clarify who does what jobs in the company
- Formalize management relationships through agreements and the written consent of the board of directors or members

- **Taxes and Fees**

- Some entity type will be subjected to higher or more taxes.
- Incorporating an entity in Alaska may be more cost effective than incorporating an entity in Delaware, which is a very popular option.

# Business Entity

	Sole Proprietorship	General Partnership	Limited Partnership	Limited Liability Company (LLC)
<b># Owner(s)</b>	<ul style="list-style-type: none"> <li>• 1</li> </ul>	<ul style="list-style-type: none"> <li>• 2 or more “Partners”</li> </ul>	<ul style="list-style-type: none"> <li>• 2 or more “Partners”</li> </ul>	<ul style="list-style-type: none"> <li>• 2 or more “Members”</li> </ul>
<b>Management</b>	<ul style="list-style-type: none"> <li>• Sole owner</li> </ul>	<ul style="list-style-type: none"> <li>• Partners</li> </ul>	<ul style="list-style-type: none"> <li>• Partners</li> </ul>	<ul style="list-style-type: none"> <li>• Members OR managers/board of managers</li> </ul>
<b>Liability</b>	<ul style="list-style-type: none"> <li>• Full and unlimited personal liability</li> <li>• May be circumvented by insurance or agree with creditors to limit liability to business assets only</li> </ul>	<ul style="list-style-type: none"> <li>• Full and unlimited personal liability</li> <li>• May be circumvented by insurance or agree with creditors to limit liability to business assets only</li> </ul>	<ul style="list-style-type: none"> <li>• 1 or more general partners assume unlimited liability</li> <li>• PLUS 1 or more partners have limited liability</li> </ul>	<ul style="list-style-type: none"> <li>• Limited liability</li> <li>• Limited liability does not shield owners of the LLC from the negligence liability</li> </ul>
<b>Formalities &amp; Public Disclosures</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Filing with Secretary of State (L48)</li> <li>• File with Division of Corporations (AK)</li> </ul>	<ul style="list-style-type: none"> <li>• Filing with Secretary of State</li> <li>• File with Division of Corporations (AK)</li> <li>• No LLC agreement or consents required</li> </ul>
<b>Taxation</b>	<ul style="list-style-type: none"> <li>• Individual level</li> </ul>	<ul style="list-style-type: none"> <li>• Individual level</li> </ul>	<ul style="list-style-type: none"> <li>• Individual level</li> </ul>	<ul style="list-style-type: none"> <li>• Elect as individual level</li> </ul>
<b>General Comments</b>	<ul style="list-style-type: none"> <li>• Default entity (even verbal contracts count); least common</li> </ul>	<ul style="list-style-type: none"> <li>• Default entity (even verbal contracts count)</li> </ul>	<ul style="list-style-type: none"> <li>• LLP is more common (all partners have limited liability)</li> </ul>	<ul style="list-style-type: none"> <li>• Most common for small businesses</li> </ul>

# Business Entity

	C-Corp.	S-Corp.	Non-Profit Corporation
<b># Owner(s)</b>	<ul style="list-style-type: none"> <li>• Unlimited “Shareholders”</li> <li>• Many classes of stock</li> </ul>	<ul style="list-style-type: none"> <li>• Up to 100 “Shareholders”</li> <li>• Must be an “individual”</li> <li>• No non-resident alien</li> <li>• Only 1 class of stock</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>
<b>Management</b>	<ul style="list-style-type: none"> <li>• Board of directors</li> <li>• Officers</li> </ul>	<ul style="list-style-type: none"> <li>• Board of directors</li> <li>• Officers</li> </ul>	<ul style="list-style-type: none"> <li>• Board of directors/trustees</li> <li>• <u>Alaska</u>: minimum of seven (7) titled official positions: president; vice-president; secretary; treasurer; and three directors</li> </ul>
<b>Liability</b>	<ul style="list-style-type: none"> <li>• Limited liability</li> <li>• Limited liability does not shield owners of the Corp from the negligence liability</li> </ul>	<ul style="list-style-type: none"> <li>• Limited liability</li> <li>• Limited liability does not shield owners of the Corp from the negligence liability</li> </ul>	<ul style="list-style-type: none"> <li>• Limited liability</li> </ul>
<b>Formalities &amp; Public Disclosures</b>	<ul style="list-style-type: none"> <li>• Filing with Secretary of State/Corporations Division</li> <li>• Bylaws, consents, meeting minutes, separate bank accounts</li> <li>• SEC Reporting, if applicable</li> </ul>	<ul style="list-style-type: none"> <li>• Filing with Secretary of State/Corporations Division</li> <li>• Bylaws, consents, meeting minutes, separate bank accounts</li> <li>• SEC Reporting, if applicable</li> </ul>	<ul style="list-style-type: none"> <li>• Filing with Secretary of State/Corporations Division</li> <li>• Bylaws, consents, meeting minutes, separate bank accounts</li> </ul>
<b>Taxation</b>	<ul style="list-style-type: none"> <li>• Double taxation (Corp income &amp; Shareholder dividends)</li> </ul>	<ul style="list-style-type: none"> <li>• Elect as individual level with IRS</li> </ul>	<ul style="list-style-type: none"> <li>• 501(c)(3) federal income tax-exempt</li> </ul>
<b>General Comments</b>	<ul style="list-style-type: none"> <li>• Easy to expand &amp; attract investors</li> </ul>	<ul style="list-style-type: none"> <li>• Small business corporation</li> <li>• Easy to expand &amp; attract investors</li> </ul>	<ul style="list-style-type: none"> <li>• Prohibited from engaging in political and legislative activities</li> </ul>

# Non-Profit Corporation

- **AS 10.20.005. Purposes.**

- Corporations may be organized under this chapter for any lawful purpose, including, but not limited to, one or more of the following: charitable; religious; benevolent; eleemosynary; educational; civic; cemetery; patriotic; political; social; fraternal; literary; cultural; athletic; scientific; agricultural; horticultural; animal husbandry; and professional, commercial, industrial, or trade association purposes. Trade unions and other labor organizations may also be organized under this chapter, but cooperative corporations, electric and telephone cooperatives, and organizations subject to state insurance or banking laws may not be organized under this chapter.
- **Examples:** Big Brothers/Big Sisters, the Girl Scouts, and the Alaska Municipal League.

- **Non-profit corporations may exist to provide social services to a specialized clientele**

- **Example:** The Arc of Anchorage, serving children and adults who experience disabilities or mental health issues, or to serve the needs of the larger community, such as the Juneau Arts and Humanities Council.

- **Non-profit corporations may also be community associations.**

# Non-Profit Corporation

- **Same Basic Formation Steps and On-Going Obligations as C-Corp/S-Corp**
  - File articles of incorporation
  - **Create a board of directors:** minimum of official positions: president; VP; secretary; treasurer; and 3 directors /incorporators
  - Create bylaws
  - Hold a board of directors meeting
  - File for Federal Employer Identification Number (FEIN)
  - Obtain for other business licenses, if applicable
  - File biennial corporate report
  - Separate bank accounts (including recommended to keep grant funds in a separate account)
- **Different From C-Corp/S-Corp**
  - Register for 501(c)(3) tax exemption status: IRS Form 1023
    - Alaska does not grant tax-exempt status. Tax-exempt designation comes from the IRS.
  - Register (or Exempt) as an Alaska Charitable Organization for solicitation
  - Register with other agencies for business line:
    - Tax Division for gaming permits (i.e. bingo, raffles, lotteries, ice classics, pull-tab, etc.).
    - Permanent Fund Dividend Division for Pick Click Give.
  - Annual tax exempt reporting
    - File IRS Form 990 annual information return
    - No Alaska tax reporting requirements

# Board Responsibilities and Liabilities

- **Authority/Duty to Act**

- **Board of Directors:** Authority is governed by Statutes, Bylaws/Operating Agreements & Policies
- **Board Committees:** Authority governed by Statutes & Committee Charters
- **President/CEO/Officers:** Authority defined by Bylaws and Resolutions; Delegation by Board of Directors
- **Shareholders:** Authority governed by Statutes, Regulations, Articles and Bylaws, Policies

# Board Responsibilities and Liabilities

- **Directors Act Collectively**
  - Directors have no authority to act individually on behalf of the corporation (unlike officers)
  - **Boards must vote/act collectively:**
    - Motion
    - By Resolution
    - By a Unanimous Written Consent
  - **However, each individual Director must exercise informed judgment in decisions**
  - Directors' duty, as the Board, is to create and communicate their strategic vision for the corporation to management
  - The Board should not micromanage
- **Individual Directors DO NOT (except when the Board specifically authorizes):**
  - Sign agreements on behalf of corporation
  - Otherwise act individually on behalf of corporation
  - Speak officially on behalf of the corporation

# Board Responsibilities and Liabilities

- **Board Actions and Approvals**

- Stock issuances
- Dividends
- Major contracts, financing arrangements, acquisitions, major sales of assets
- Appointment of CEO/ or all officers
- Creation of Board committees
- Compensation of officers or directors
- Approve articles of incorporation and bylaw amendments
- Approve merger, sale of all or substantially all the assets and transactions

**WHEN IN DOUBT FOR A  
SIGNIFICANT MATTER,  
DOCUMENT BOARD  
APPROVAL!**



# Board Responsibilities and Liabilities

- **Board Duties in Conduct**

- **With power and trust comes responsibility:**

- **Duty of care:** carry out responsibilities competently
    - **Duty of loyalty:** put corporation first, before own interests; deal only in fair manner, and on fair terms with corporation

- **Entitled to rely (unless knowledge makes reliance unreasonable) on:**

- Officers believed reliable and competent
    - Legal counsel, accountants and other professionals in their area of professional competence
    - Board committees

- **Board Conduct Under Law**

- Directors' duty of care and loyalty for decisions and conduct are guided by the facts and circumstances

- Directors as a group should not have “secret” meetings with only a portion of the board invited - those are not official board meetings

# Board Responsibilities and Liabilities

- **Duty Owed to Corporation**
  - Directors work for the benefit of the corporation, as a whole, past and future
  - Directors do NOT work any particular subsets of shareholders or groups
  - **By Federal law, Alaska Native Corporations are set up to exist forever:**
    - it would be wrong- and a breach of that duty- to distribute all or enormous amounts of the company's assets or funds to current shareholders, eliminating future shareholders' ability to benefit from growth and investment

# Board Responsibilities and Liabilities

- **Board Communication (Duty of Loyalty)**

- Publicly support decisions made by the Board
- Publicly support decisions made by management within management's areas of responsibility
- Resist temptation to second-guess management decisions in implementing Board's strategic and long-range plans
- Emphasize value of Board-management as a team for corporate success

- **Duty of Confidentiality: Executive Sessions**

- Assume all corporate information, *especially discussed* in Executive Session, is confidential, unless the corporation has published the information, on its website, etc.
- Absolute secrecy
- Generally, attorneys and the officers of the corporation may be present during executive sessions
- The Chair of the Board/Committee decides who may remain in executive session

# Board Responsibilities and Liabilities

- **Conflict of Interest Transactions**

- **Statutory safe harbors under the law:**

- A conflict of interest between corporation and director (or any entity in which director has “material financial interest”) is not void or voidable, if:

1. Approved by fully informed shareholders by sufficient vote; OR
2. Approved by fully informed board by sufficient vote (without counting vote of interested director(s)), and person asserting validity bears burden of proving contract or transaction was “just and reasonable” when approved

# Board Responsibilities and Liabilities

- **Conflict of Interest Transactions**

- **For-Profit Corporations:**

- **Loans to directors, officers and employees**

- No loan to officer or employee without board authorization
      - No loan to director without approval of two-thirds of voting shares
      - Loan may only be made if it would be permitted as a distribution under Alaska corporation statute
      - “Loan” includes cash, securities or personal or real property. “Guaranty” is same as loan
      - Loan to director, officer or employee of affiliate corporation is under these same rules

- **Transactions with directors and officers**

- Some companies’ Bylaws prohibit corporate loans to any officer/ director
      - Some Bylaws provide a contract or transaction not void or voidable where approved by fully informed, disinterested directors and proven to be “fair and reasonable”

# Board Responsibilities and Liabilities

- **Beyond Financial Conflicts, Other Difficulties**
  - **Relationships (“conflict of loyalties”)** may **NOT** involve financial conflict but that may:
    - **Undermine the director’s ability**
      - to think independently,
      - to carry out duties as a director or committee member,
      - to be “disinterested” in a decision or
      - to put the interests of the corporation first
    - **Reflect badly on the board or the corporation**

## Examples

- Service on other boards; service as officer, trustee or in other fiduciary role for another entity
- Ownership or stock options in other entities
- Political activity
- Relationship to auditor or to significant vendor or customer
- Consulting or professional relationships with competitor
- Close social relationships with CEO
- Close relationships with controversial figures
- Legal problems: bankruptcy, criminal conviction, civil liability for breach of state or federal securities laws, injunction or other civil order prohibiting exercise of profession or breach of trust
- Diagnosis of serious illness
- #Me too issues
- Other developments that may reflect badly on director or corporation

# Board Responsibilities and Liabilities

- **Possible Remedies for Breach of Fiduciary Duties**
  - Code of Conduct remedies (financial penalties)
  - No indemnification
  - No insurance
  - Personal monetary liability possible
    - Directors can be held personally liable for unpaid federal taxes
  - Removal from Board by Superior Court or Shareholders

# Shareholder Responsibilities and Liabilities

## Shareholders have specific rights:

1. Elect and remove directors
  2. Amend articles of incorporation
  3. Amend bylaws (Directors often have this right also)
  4. Approve merger, sale of all or substantially all the assets (if previously approved by board)
  5. Approve dissolution (if previously approved by board)
  6. Others may be added to the articles of incorporation
  7. Information rights
- **Board may also voluntarily submit matters for shareholder approval (advisory or binding)**
  - **Respect, kindness, and transparency**



# Business Insurance

- **Commercial General Insurance Policy**

- Broad policies insure against the risk that the insured may cause injury to third parties.
- Protecting the insured against claims for damages brought by third persons or entities – is often described as providing “third-party coverage.”
  - In contrast to policies providing “first-party coverage,” which cover damage to the insured’s own property.

- **Indemnity (liability) coverage**

- Pays a third party for injury or damage for which the insured is legally liable.
- Except in extraordinary circumstances, the insurer’s obligation to pay is limited to the policy limits purchased.

- **Defense coverage**

- The insure company appoints and pays an attorney (and court costs) to defend the insured in a lawsuit stemming from a covered occurrence.

# Business Insurance

- **Commercial Property Insurance**

- Protect a business’s property against fire, explosion, weather conditions, and other common perils.

- **Excess Insurance**

- An excess policy increases the dollar amount of coverage available to compensate for a covered loss.
- It does not broaden the scope of the primary insurance coverage.

- **Umbrella Insurance**

- Similar to Excess Insurance.
- Policy typically insures against certain risks that a concurrent primary policy does not cover. It is a “gap filler” and broaden the scope of the primary insurance coverage.
- It provides first dollar coverage where a primary policy and an excess policy do not.

# Business Insurance

- **Errors & Omissions Liability Insurance**

- Covers errors or omissions made by a professional in the course of his or her practice.
- Used by doctors, lawyers, real estate professionals, accountants, engineers, and architects.
- The coverage is limited: it applies only to negligent acts or omissions made in the course of the professional's practice.

- **Directors & Officer (D&O) Insurance**

- Protects corporate directors and officers from lawsuits for activities connected with serving the corporation.

- **Cybersecurity Insurance**

- A specialty insurance product intended to cover the costs and liabilities incurred because of breaches in computer and network security systems.

# Business Insurance

- **Fidelity Insurance**
  - Covers legal liability arising from claims for errors and omissions in managing or administering an employee benefit or pension plan.
- **Business Interruption Insurance**
  - Protects businesses against income losses sustained as a result of disruptions to their operations when loss or damage has occurred.
  - Typically indemnifies the insured for loss of revenue that would have been earned had there been no business interruption and the continuing normal operating expenses incurred during the time it takes to restore the damaged property.
- **A Note Regarding Claims Denial in Alaska**
  - Insurers should conduct a thorough, fair, and objective investigation of any claims received. If the insurer denies the claim, 3 AAC 26.070 requires insurers to “state the specific provisions, conditions, exclusions, and facts upon which the denial is based.” This should be clearly conveyed to the policyholder.

# Financing

- **If you don't know where to start, first visit the Alaska's Small Business Development Center.**
  - The SBDCs can help you find financing options for starting a business in Alaska.
- **Visit U.S. Small Business Administration's [website](#)**
  - See if you qualify for SBA loans or if there are other grants and resources you can take advantage of.
- **Visit Alaska's Department of Commerce's [website](#)**
  - See if you qualify for its loan programs or other resources.

# Employment: Hiring

- **Get Everything on Paper & Signed, Even if it Seems Unnecessary**
  - Even if employees are friends or family, things may go wrong
- **Use Offer Letters**
  - Include “at will” language – allows you to fire at (almost) any time, for (almost) any reason
  - State whether the employee is salaried or hourly
  - State compensation and any benefits
  - Include non-disclosure agreements and/or invention assignment agreements if you have private company information
- **Distribute Employee Handbooks**
  - Include company policies, procedures and other important information
  - Include policies to prevent and address harassment and discrimination

# Employment: Worker Type

INDEPENDENT CONTRACTOR

EMPLOYEE

## Differences

Not owed benefits, leave, or overtime	Owed benefits, leave, & overtime
Should create a written contract, including re assigning copyright for work	Employer owns copyright for work created within scope of employment

## Factors

Less control or supervision by employer; work may be off-site	More control or supervision by employer; work on site
Worker's services are less central to employer's business	Worker's services are more central to employer's business
Paid by project	Paid by time worked

# Independent Contractor

- **The IRS is going after employers who classify employees as independent contractors—don't be one of them. Results are fines and back taxes.**
- **Hiring Independent Contractors**
  - Hire an independent contractor to perform a specific job
  - Do not hire an independent contractor on a permanent or “at will” basis
  - Do not supervise or control an independent contractor
    - Give a time frame for services to be completed
    - Do not say when/where/how a contractor works
  - Do not control who does the job- control by specs for the work to be completed
    - Contractors may hire assistants to do the work
  - Pay by the job, not on regular dates in regular amounts
  - Hire for work that is not part of the day-to-day operation of the business
  - Clarify that independent contractor is responsible for his /its own liability, worker's comp, taxes, and benefits

**BOTTOM LINE: the IRS/Worker's comp board has the last word. Be careful.**



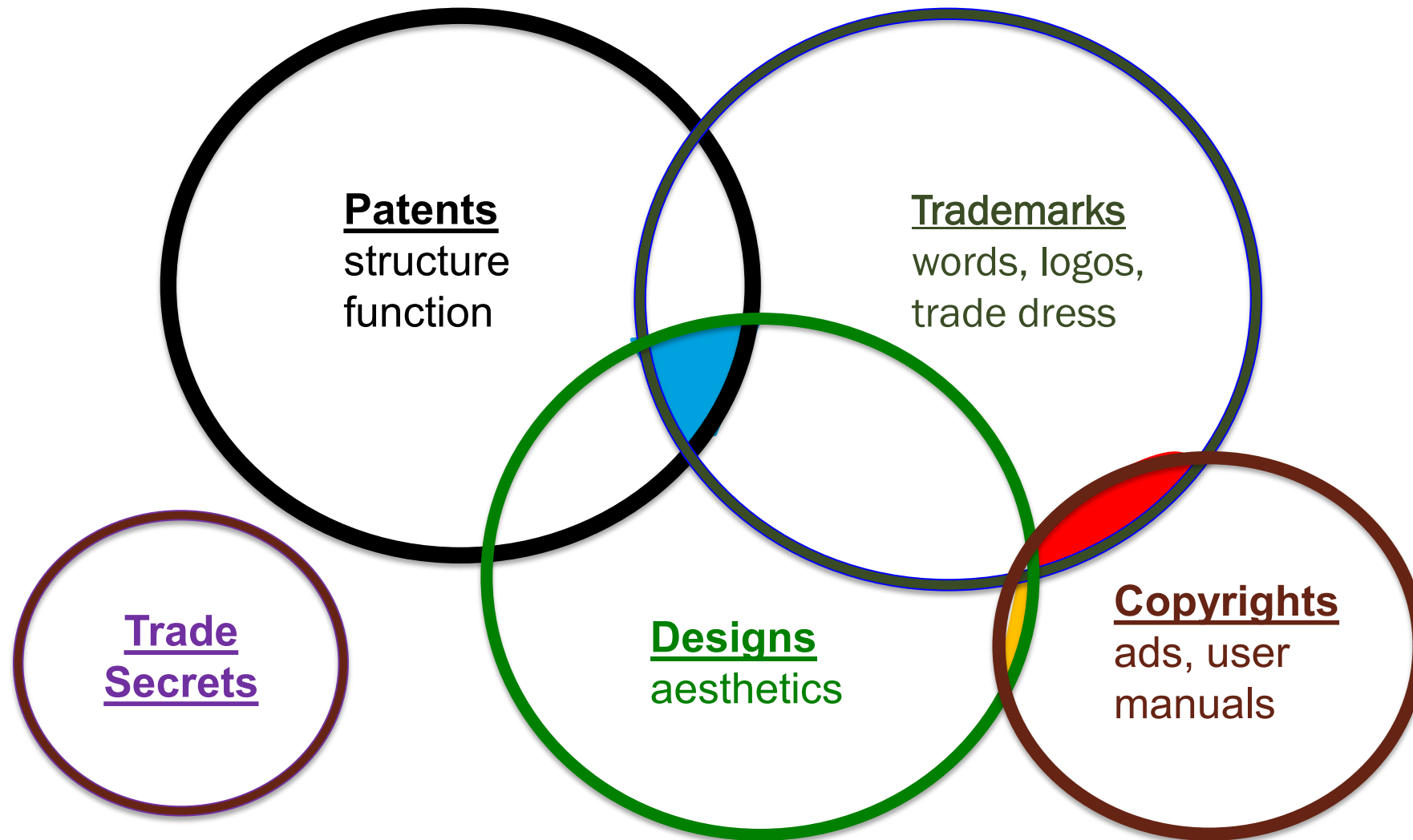
# Employee Treatment: Workers' Comp

- **Workers' compensation is a no-fault insurance system that protects workers and employers from some of the losses caused by on-the-job accidents and job-related illnesses**
- **The Alaska Workers' Compensation Act requires each employer having one or more employees in Alaska to obtain workers' compensation insurance, unless the employer has been approved as a self-insurer by the Alaska Workers' Compensation Board.**
- **For more information, visit Alaska's Workers' Compensation website linked on the Additional Resources slide.**

# Protecting Intellectual Property

<b>Types of Rights</b>	<b>Scope of Coverage</b>	<b>Examples</b>
<b>Patents</b>	<b>New and Useful Inventions</b>	<b>Products, Devices, Processes, Improvements, Designs</b>
<b>Trademarks</b>	<b>Identification of Source of Product or Service</b>	<b>Apple ®</b>
<b>Copyrights</b>	<b>Unique Expressions of Ideas</b>	<b>Instruction Manuals, Books, Packaging</b>
<b>Trade Secrets</b>	<b>Secret Information</b>	<b>Any Secret that Benefits Business: Non-public Processes, Business Plans, Databases, Customers</b>

# Protecting Intellectual Property



# Protecting Intellectual Property

## Example of selling pants

- **Trademark** – GANDER MTN.®
- **Patent** – Water-repellant technology
- **Copyright** – Camouflage pattern
- **Trade Secret** – Dying of pattern

# Protecting Intellectual Property

- **IP Rights are Territorial!**
  - Need to consider all jurisdictions in which protection may be desired
  - Rules and structure of IP ownership or registration may be quite different in different jurisdictions
  - Can be costly to protect in many countries
    - Where are large customers, partners
    - What is the footprint of the patent portfolios of your competitors
- **IP Ownership**
  - **Attention to ownership of IP generated by Company**
    - Get agreements from employees/contractors
    - Confidentiality and invention assignment agreements should be signed by founders, employees, contractors
  - **Attention to IP obligations of those working with the Company**
    - Former (or current) employer non-competes and assignment provisions

# Additional Resources

- Alaska's Division of Corporations, Business, and Professional Licensing – [Business Structure FAQs](#)
- Alaska's Division of Corporations, Business, and Professional Licensing – [Business Name Registration/Licensing Links](#)
- Alaska Small Business Development Center – [Hiring Your First Employee](#)
- Alaska Department of Administration, Retirement and Benefits – [Hiring Employees or Independent Contractor](#)
- Alaska Department of Labor and Workforce Development – [Workers' Compensation Requirements](#)
- JustBusiness – [Ultimate Guide to Starting a Business in Alaska](#)
- Lexis Nexis – [Business Insurance Basics](#)
- Alaska Department of Commerce – [Entity Responsibility](#)
- Alaska Department of Commerce, Division of Community and Regional Affairs – [Nonprofit Community Association Handbook](#)
- Alaska Department of Commerce – [Nonprofit and Religious FAQs](#)

# Thank You!

**Alaska Legal Service  
Aleutian Marketplace**

## Questions?

# Any General Questions?



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