

Finding Regulations in Wolters Kluwer Products

Crystal Bryant
Kathy Hough

Wolters Kluwer Online Platforms

IntelliConnect

- Product-based platform for tax practitioners and CPAs
- Leading with federal tax products

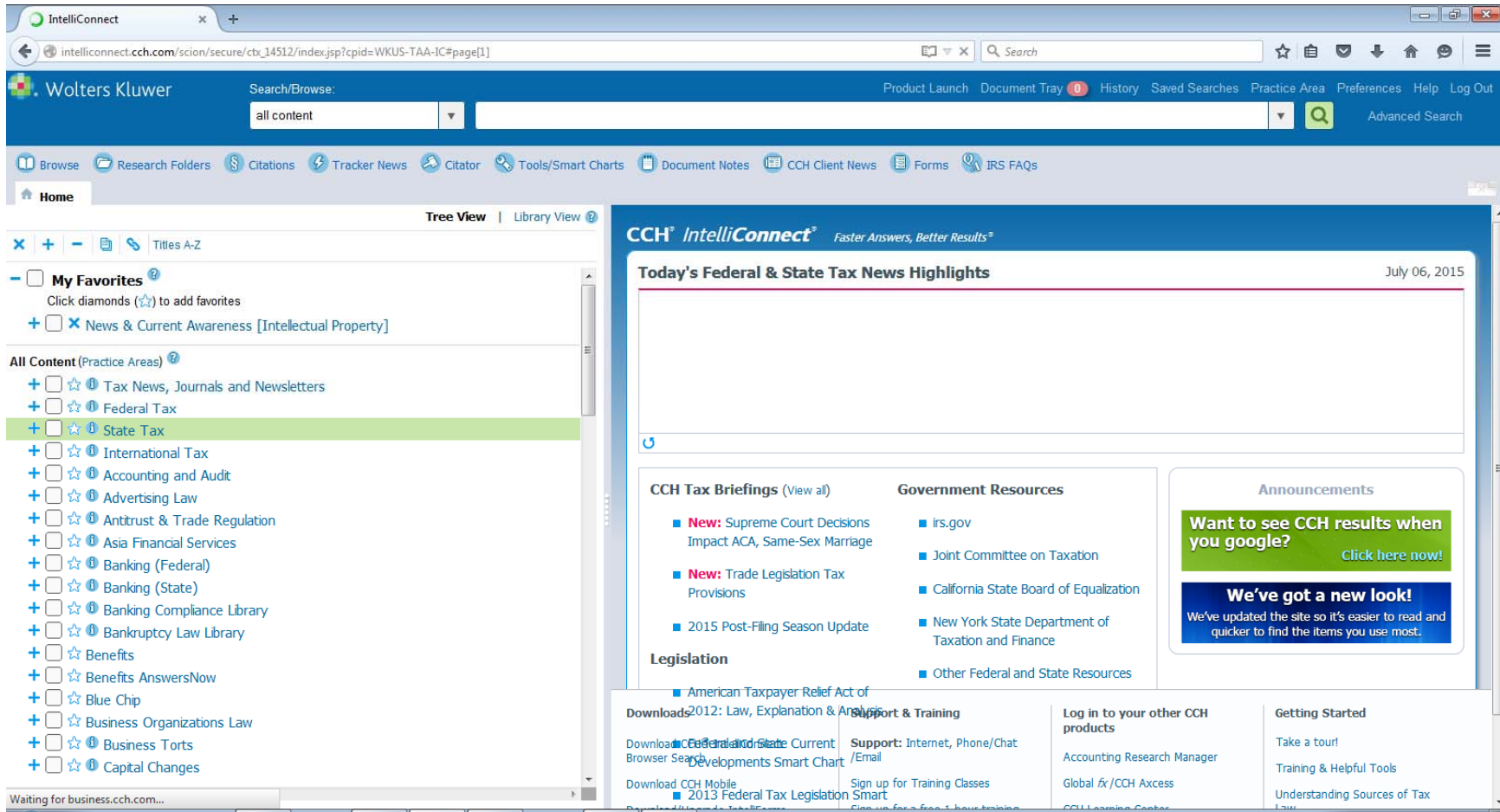
Cheetah

- Designed for industry analysts and administrator
- Leading with securities, anti-trust practice areas

Loislaw

- Designed for attorneys and legal researchers
- Leading with primary source content

IntelliConnect home page



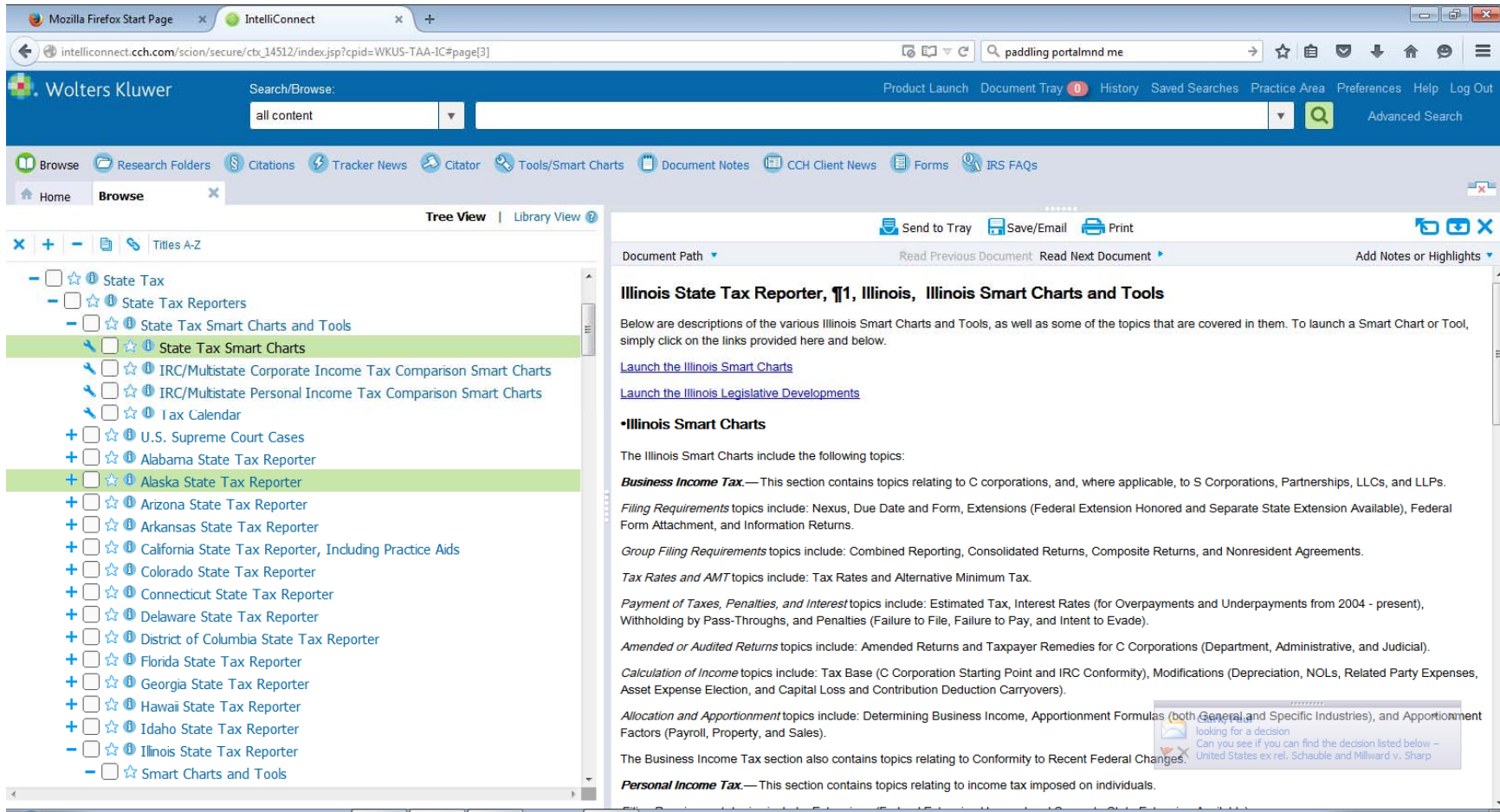
The screenshot displays the IntelliConnect home page within a web browser. The browser's address bar shows the URL `intellconnect.cch.com/scion/secure/cbx_14512/index.jsp?cpid=WKUS-TAA-IC#page[1]`. The page header features the Wolters Kluwer logo and a search bar with the text "all content". Navigation links include "Product Launch", "Document Tray", "History", "Saved Searches", "Practice Area", "Preferences", "Help", and "Log Out". A secondary navigation bar contains icons for "Browse", "Research Folders", "Citations", "Tracker News", "Citor", "Tools/Smart Charts", "Document Notes", "CCH Client News", "Forms", and "IRS FAQs".

The main content area is divided into several sections:

- Left Sidebar:** Contains a "Tree View" and "Library View" toggle. Under "My Favorites", there is a link to "News & Current Awareness [Intellectual Property]". Below this, the "All Content (Practice Areas)" section lists various topics with expandable/collapsible icons: Tax News, Journals and Newsletters; Federal Tax; State Tax (highlighted in green); International Tax; Accounting and Audit; Advertising Law; Antitrust & Trade Regulation; Asia Financial Services; Banking (Federal); Banking (State); Banking Compliance Library; Bankruptcy Law Library; Benefits; Benefits AnswersNow; Blue Chip; Business Organizations Law; Business Torts; and Capital Changes.
- Main Content Area:**
 - Header:** "CCH® IntelliConnect®" with the tagline "Faster Answers, Better Results®".
 - Today's Federal & State Tax News Highlights:** A section dated "July 06, 2015" with a refresh icon.
 - CCH Tax Briefings (View all):** Includes links for "New: Supreme Court Decisions Impact ACA, Same-Sex Marriage", "New: Trade Legislation Tax Provisions", and "2015 Post-Filing Season Update".
 - Government Resources:** Includes links for "irs.gov", "Joint Committee on Taxation", "California State Board of Equalization", "New York State Department of Taxation and Finance", and "Other Federal and State Resources".
 - Legislation:** Includes a link for "American Taxpayer Relief Act of 2012: Law, Explanation & Analysis".
 - Downloads:** Includes links for "Download CCH Mobile Browser Search" and "Download CCH Mobile".
 - Support & Training:** Includes links for "Support: Internet, Phone/Chat/Email", "Sign up for Training Classes", and "Sign up for a free 1-hour training".
 - Log in to your other CCH products:** Includes links for "Accounting Research Manager", "Global fx/CCH Access", and "CCH Learning Center".
 - Getting Started:** Includes links for "Take a tour!", "Training & Helpful Tools", and "Understanding Sources of Tax Law".
 - Announcements:** Two promotional boxes: "Want to see CCH results when you google? Click here now!" and "We've got a new look! We've updated the site so it's easier to read and quicker to find the items you use most."

The browser's status bar at the bottom shows "Waiting for business.cch.com..."

IntelliConnect menu options



The screenshot displays the IntelliConnect web application interface within a Mozilla Firefox browser window. The address bar shows the URL: `intellconnect.cch.com/scion/secure/ctx_14512/index.jsp?cpid=WKUS-TAA-IC#page[3]`. The search bar at the top contains the text "all content". The navigation menu includes options such as Browse, Research Folders, Citations, Tracker News, Citator, Tools/Smart Charts, Document Notes, CCH Client News, Forms, and IRS FAQs. The left sidebar shows a tree view of the content structure, with "State Tax" expanded and "State Tax Smart Charts" selected. The main content area displays the "Illinois State Tax Reporter, ¶1, Illinois, Illinois Smart Charts and Tools" section. It includes a description of the various Illinois Smart Charts and Tools, a link to "Launch the Illinois Smart Charts", and a link to "Launch the Illinois Legislative Developments". The "Illinois Smart Charts" section lists topics such as Business Income Tax, Filing Requirements, Group Filing Requirements, Tax Rates and AMT, Payment of Taxes, Penalties, and Interest, Amended or Audited Returns, Calculation of Income topics, Allocation and Apportionment, and Personal Income Tax.

Wolters Kluwer

Search/Browse: all content

Product Launch Document Tray History Saved Searches Practice Area Preferences Help Log Out

Browse Research Folders Citations Tracker News Citator Tools/Smart Charts Document Notes CCH Client News Forms IRS FAQs

Home Browse

Tree View Library View

Titles A-Z

- State Tax
 - State Tax Reporters
 - State Tax Smart Charts and Tools
 - State Tax Smart Charts**
 - IRC/Multistate Corporate Income Tax Comparison Smart Charts
 - IRC/Multistate Personal Income Tax Comparison Smart Charts
 - Tax Calendar
 - U.S. Supreme Court Cases
 - Alabama State Tax Reporter
 - Alaska State Tax Reporter**
 - Arizona State Tax Reporter
 - Arkansas State Tax Reporter
 - California State Tax Reporter, Including Practice Aids
 - Colorado State Tax Reporter
 - Connecticut State Tax Reporter
 - Delaware State Tax Reporter
 - District of Columbia State Tax Reporter
 - Florida State Tax Reporter
 - Georgia State Tax Reporter
 - Hawaii State Tax Reporter
 - Idaho State Tax Reporter
 - Illinois State Tax Reporter
 - Smart Charts and Tools

Document Path Read Previous Document Read Next Document Add Notes or Highlights

Illinois State Tax Reporter, ¶1, Illinois, Illinois Smart Charts and Tools

Below are descriptions of the various Illinois Smart Charts and Tools, as well as some of the topics that are covered in them. To launch a Smart Chart or Tool, simply click on the links provided here and below.

[Launch the Illinois Smart Charts](#)

[Launch the Illinois Legislative Developments](#)

•Illinois Smart Charts

The Illinois Smart Charts include the following topics:

Business Income Tax.—This section contains topics relating to C corporations, and, where applicable, to S Corporations, Partnerships, LLCs, and LLPs.

Filing Requirements topics include: Nexus, Due Date and Form, Extensions (Federal Extension Honored and Separate State Extension Available), Federal Form Attachment, and Information Returns.

Group Filing Requirements topics include: Combined Reporting, Consolidated Returns, Composite Returns, and Nonresident Agreements.

Tax Rates and AMT topics include: Tax Rates and Alternative Minimum Tax.

Payment of Taxes, Penalties, and Interest topics include: Estimated Tax, Interest Rates (for Overpayments and Underpayments from 2004 - present), Withholding by Pass-Throughs, and Penalties (Failure to File, Failure to Pay, and Intent to Evade).

Amended or Audited Returns topics include: Amended Returns and Taxpayer Remedies for C Corporations (Department, Administrative, and Judicial).

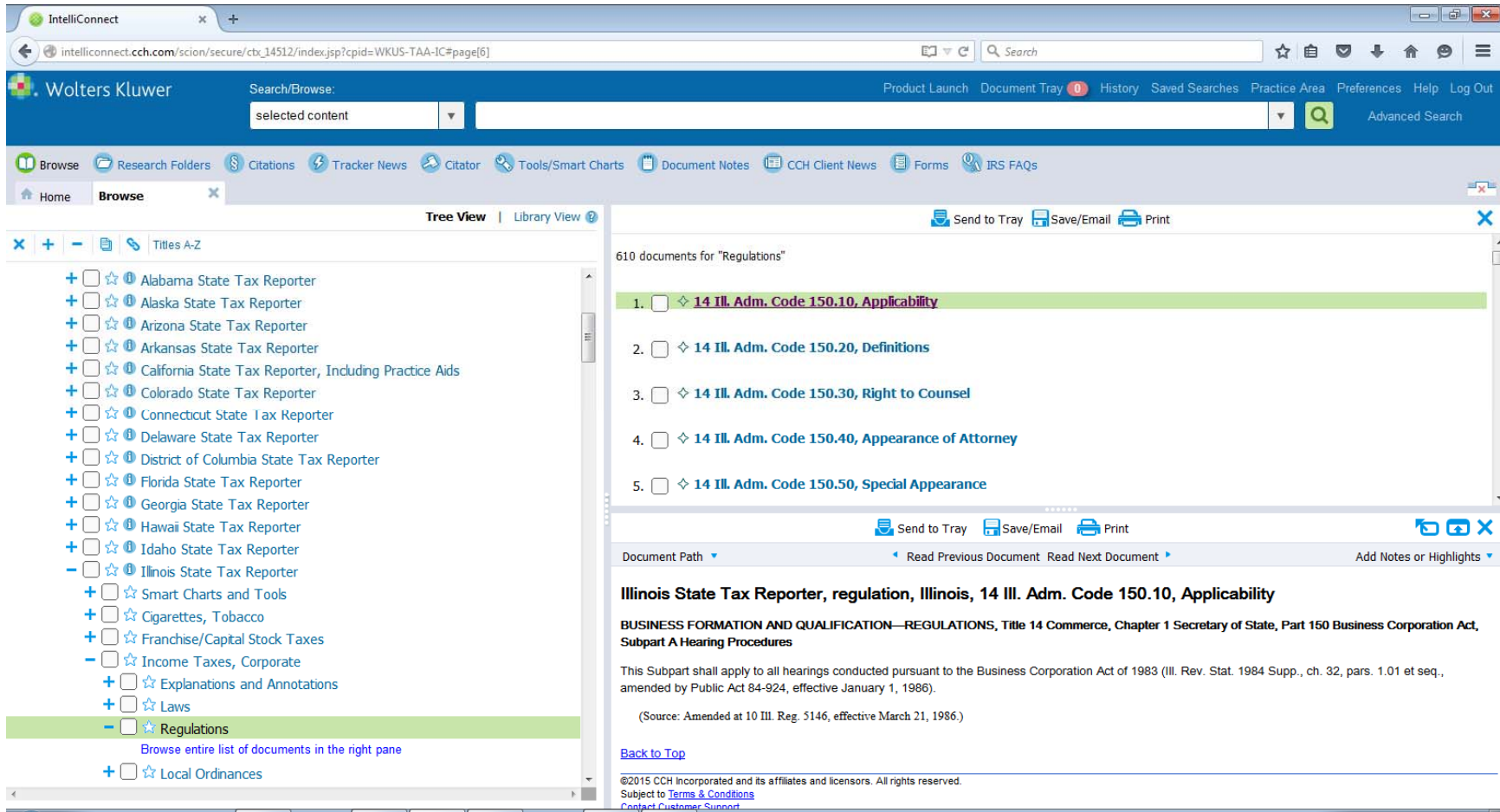
Calculation of Income topics include: Tax Base (C Corporation Starting Point and IRC Conformity), Modifications (Depreciation, NOLs, Related Party Expenses, Asset Expense Election, and Capital Loss and Contribution Deduction Carryovers).

Allocation and Apportionment topics include: Determining Business Income, Apportionment Formulas (both General and Specific Industries), and Apportionment Factors (Payroll, Property, and Sales).

The Business Income Tax section also contains topics relating to Conformity to Recent Federal Changes.

Personal Income Tax.—This section contains topics relating to income tax imposed on individuals.

IntelliConnect search results



The screenshot displays the IntelliConnect web application interface. The top navigation bar includes the Wolters Kluwer logo, a search/browse dropdown menu, and links for Product Launch, Document Tray, History, Saved Searches, Practice Area, Preferences, Help, and Log Out. Below this is a secondary navigation bar with icons for Browse, Research Folders, Citations, Tracker News, Citator, Tools/Smart Charts, Document Notes, CCH Client News, Forms, and IRS FAQs. The main content area is divided into two panes. The left pane, titled 'Tree View', shows a hierarchical list of tax reporters and topics, with 'Regulations' selected and highlighted in green. The right pane, titled 'Library View', displays a list of 610 documents for 'Regulations'. The first document, '14 Ill. Adm. Code 150.10, Applicability', is highlighted in green. Below the list, the full text of the regulation is shown, including its title, subtitle, and the applicable law. The bottom of the page contains a footer with copyright information and links to Terms & Conditions and Contact Customer Support.

IntelliConnect

Wolters Kluwer

Search/Browse: selected content

Product Launch Document Tray History Saved Searches Practice Area Preferences Help Log Out

Browse Research Folders Citations Tracker News Citator Tools/Smart Charts Document Notes CCH Client News Forms IRS FAQs

Home Browse

Tree View Library View

Titles A-Z

- ☐ Alabama State Tax Reporter
- ☐ Alaska State Tax Reporter
- ☐ Arizona State Tax Reporter
- ☐ Arkansas State Tax Reporter
- ☐ California State Tax Reporter, Including Practice Aids
- ☐ Colorado State Tax Reporter
- ☐ Connecticut State Tax Reporter
- ☐ Delaware State Tax Reporter
- ☐ District of Columbia State Tax Reporter
- ☐ Florida State Tax Reporter
- ☐ Georgia State Tax Reporter
- ☐ Hawaii State Tax Reporter
- ☐ Idaho State Tax Reporter
- ☒ Illinois State Tax Reporter
- ☐ Smart Charts and Tools
- ☐ Cigarettes, Tobacco
- ☐ Franchise/Capital Stock Taxes
- ☐ Income Taxes, Corporate
- ☐ Explanations and Annotations
- ☐ Laws
- ☒ Regulations
- ☐ Local Ordinances

Browse entire list of documents in the right pane

610 documents for "Regulations"

- ☒ 14 Ill. Adm. Code 150.10, Applicability
- ☐ 14 Ill. Adm. Code 150.20, Definitions
- ☐ 14 Ill. Adm. Code 150.30, Right to Counsel
- ☐ 14 Ill. Adm. Code 150.40, Appearance of Attorney
- ☐ 14 Ill. Adm. Code 150.50, Special Appearance

Send to Tray Save/Email Print

Document Path Read Previous Document Read Next Document Add Notes or Highlights

Illinois State Tax Reporter, regulation, Illinois, 14 Ill. Adm. Code 150.10, Applicability

BUSINESS FORMATION AND QUALIFICATION—REGULATIONS, Title 14 Commerce, Chapter 1 Secretary of State, Part 150 Business Corporation Act, Subpart A Hearing Procedures

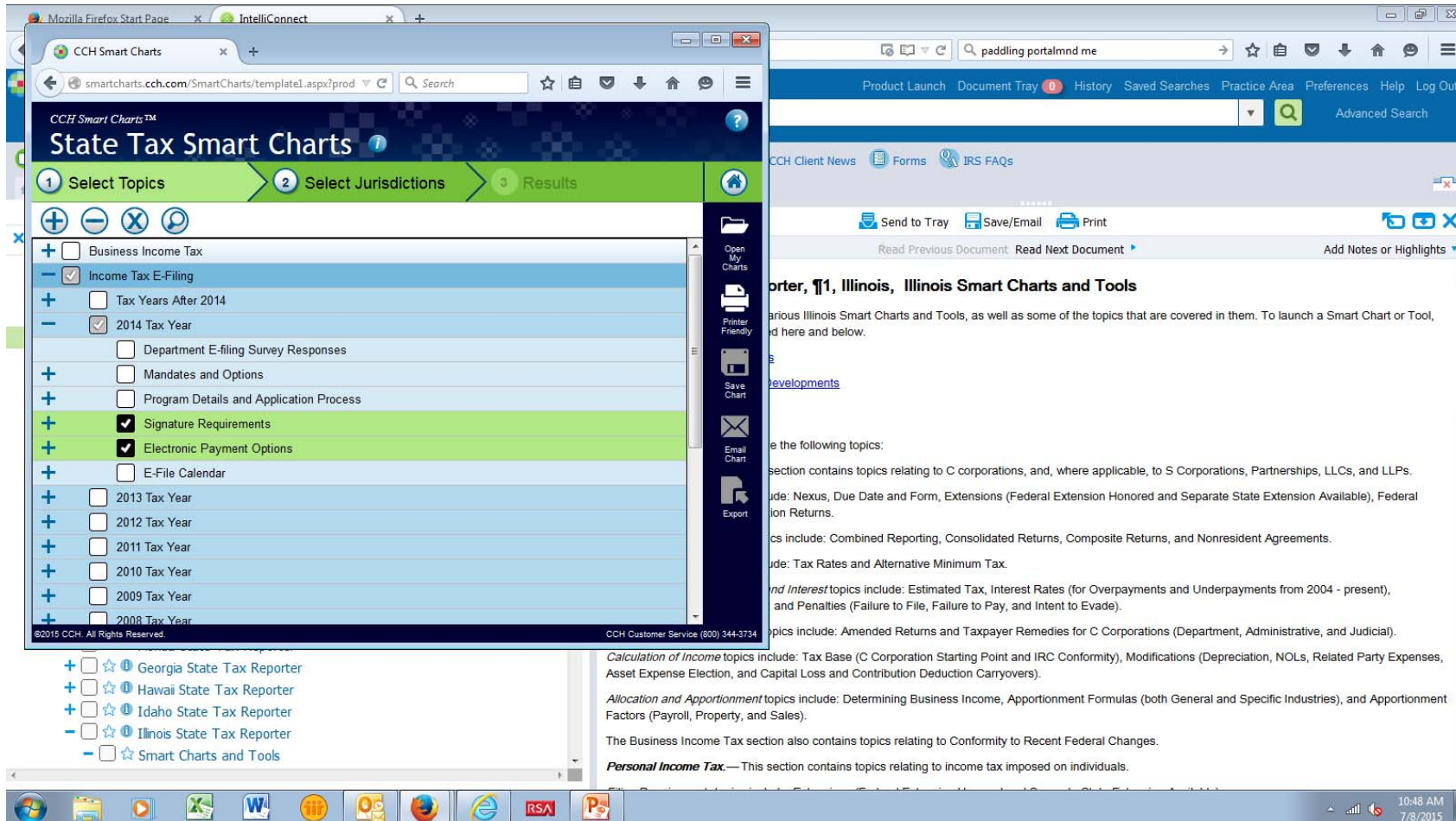
This Subpart shall apply to all hearings conducted pursuant to the Business Corporation Act of 1983 (Ill. Rev. Stat. 1984 Supp., ch. 32, pars. 1.01 et seq., amended by Public Act 84-924, effective January 1, 1986).

(Source: Amended at 10 Ill. Reg. 5146, effective March 21, 1986.)

[Back to Top](#)

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IntelliConnect smart charts



The screenshot displays the CCH Smart Charts application interface within a Mozilla Firefox browser window. The main window is titled "CCH Smart Charts" and shows the "State Tax Smart Charts" section. The interface includes a navigation bar with tabs for "1 Select Topics", "2 Select Jurisdictions", and "3 Results". The "1 Select Topics" tab is active, showing a list of topics with checkboxes. The "Income Tax E-Filing" section is expanded, showing sub-topics like "Tax Years After 2014", "2014 Tax Year", "Department E-filing Survey Responses", "Mandates and Options", "Program Details and Application Process", "Signature Requirements", "Electronic Payment Options", and "E-File Calendar". The "Signature Requirements" and "Electronic Payment Options" are checked. Below this, there are checkboxes for "2013 Tax Year" through "2008 Tax Year". At the bottom, there are checkboxes for "Georgia State Tax Reporter", "Hawaii State Tax Reporter", "Idaho State Tax Reporter", "Illinois State Tax Reporter", and "Smart Charts and Tools". The right side of the interface shows a search bar and a list of documents, including "padding portalmnd me". The bottom of the screen shows the Windows taskbar with various application icons and the system clock indicating 10:48 AM on 7/8/2015.

CCH Smart Charts™
State Tax Smart Charts

1 Select Topics > 2 Select Jurisdictions > 3 Results

- ☐ Business Income Tax
- ☒ Income Tax E-Filing
 - ☐ Tax Years After 2014
 - ☒ 2014 Tax Year
 - ☐ Department E-filing Survey Responses
 - ☐ Mandates and Options
 - ☐ Program Details and Application Process
 - ☒ Signature Requirements
 - ☒ Electronic Payment Options
 - ☐ E-File Calendar
 - ☐ 2013 Tax Year
 - ☐ 2012 Tax Year
 - ☐ 2011 Tax Year
 - ☐ 2010 Tax Year
 - ☐ 2009 Tax Year
 - ☐ 2008 Tax Year
- ☐ Georgia State Tax Reporter
- ☐ Hawaii State Tax Reporter
- ☐ Idaho State Tax Reporter
- ☐ Illinois State Tax Reporter
- ☐ Smart Charts and Tools

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padding portalmnd me

Product Launch Document Tray History Saved Searches Practice Area Preferences Help Log Out

Advanced Search

CCH Client News Forms IRS FAQs

Send to Tray Save/Email Print

Read Previous Document Read Next Document Add Notes or Highlights

Porter, ¶1, Illinois, Illinois Smart Charts and Tools

Various Illinois Smart Charts and Tools, as well as some of the topics that are covered in them. To launch a Smart Chart or Tool, click here and below.

[Developments](#)

The following topics:

This section contains topics relating to C corporations, and, where applicable, to S Corporations, Partnerships, LLCs, and LLPs.

Topics include: Nexus, Due Date and Form, Extensions (Federal Extension Honored and Separate State Extension Available), Federal Income Returns.

Topics include: Combined Reporting, Consolidated Returns, Composite Returns, and Nonresident Agreements.

Topics include: Tax Rates and Alternative Minimum Tax.

Topics and Interest topics include: Estimated Tax, Interest Rates (for Overpayments and Underpayments from 2004 - present), and Penalties (Failure to File, Failure to Pay, and Intent to Evade).

Topics include: Amended Returns and Taxpayer Remedies for C Corporations (Department, Administrative, and Judicial).

Calculation of Income topics include: Tax Base (C Corporation Starting Point and IRC Conformity), Modifications (Depreciation, NOLs, Related Party Expenses, Asset Expense Election, and Capital Loss and Contribution Deduction Carryovers).

Allocation and Apportionment topics include: Determining Business Income, Apportionment Formulas (both General and Specific Industries), and Apportionment Factors (Payroll, Property, and Sales).

The Business Income Tax section also contains topics relating to Conformity to Recent Federal Changes.

Personal Income Tax—This section contains topics relating to income tax imposed on individuals.

10:48 AM 7/8/2015

IntelliConnect smart charts

CCH Smart Charts

smartcharts.cch.com/SmartCharts/Template1.aspx/TreeView?product=MSALL&DI=2FDF65B0-BE38-43EE-9705-35A3D424F519&U=kathryn.hough%40wolterskluwer.com&cfu=T/ Search

State Tax Smart Charts

1 Select Topics 2 Select Jurisdictions 3 Results

Display As: [List Icon] [Table Icon] [Calendar Icon]

Income Tax E-Filing > 2014 Tax Year > Signature Requirements > PIN Signatures > Corporations and Partnerships

Jurisdiction	Corporations and Partnerships	Comment	Citation	CCH
Arizona	N/A, because e-filing not allowed.		2013 CCH E-filing Survey for Business Taxpayers	Arizona 89-106
California	Not accepted.		FTB Pub. 1345, Handbook for Authorized e-file Providers	California 89-106
Oregon	N/A	Act of e-filing is considered signature. We recommend you reference cited authority for more information.	Or Admin. R. 150-305.810	Oregon 89-106

+ Income Tax E-Filing > 2014 Tax Year > Signature Requirements > PIN Signatures > Individuals

+ Income Tax E-Filing > 2014 Tax Year > Signature Requirements > Signature Forms > Corporations and Partnerships

+ Income Tax E-Filing > 2014 Tax Year > Signature Requirements > Signature Forms > Individuals

+ Income Tax E-Filing > 2014 Tax Year > Electronic Payment Options > Corporations and Partnerships

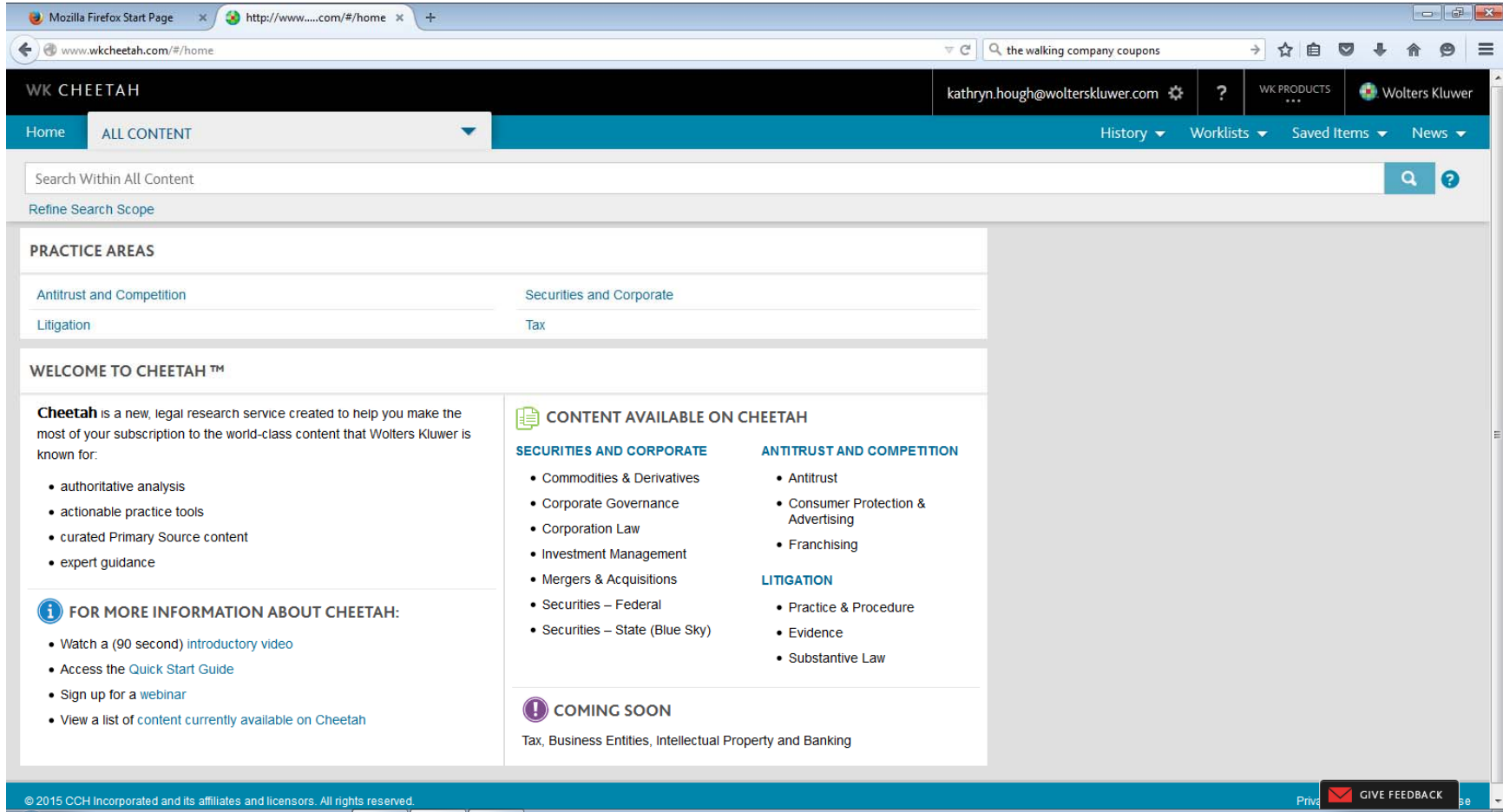
+ Income Tax E-Filing > 2014 Tax Year > Electronic Payment Options > Individuals

Date Prepared: 7/8/2015 10:49:55 AM

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Open My Charts
Printer Friendly
Save Chart
Email Chart
Export

Cheetah home page



The screenshot shows the WK Cheetah home page in a Mozilla Firefox browser. The address bar displays the URL <http://www.wkcheetah.com/#/home>. The page features a dark blue header with the "WK CHEETAH" logo on the left and a user profile for "kathryn.hough@wolterskluwer.com" on the right. Below the header is a navigation bar with "Home" and "ALL CONTENT" tabs, and a search bar labeled "Search Within All Content". The main content area is divided into several sections: "PRACTICE AREAS" with links for Antitrust and Competition, Litigation, Securities and Corporate, and Tax; "WELCOME TO CHEETAH™" with a description of the service and a list of features; "CONTENT AVAILABLE ON CHEETAH" with two columns of practice areas (Securities and Corporate, Antitrust and Competition) and a "COMING SOON" section for Tax, Business Entities, Intellectual Property and Banking. The footer contains copyright information for 2015 CCH Incorporated and a "GIVE FEEDBACK" button.

Mozilla Firefox Start Page x <http://www.wkcheetah.com/#/home> x

www.wkcheetah.com/#/home

WK CHEETAH

kathryn.hough@wolterskluwer.com

WK PRODUCTS

Wolters Kluwer

Home ALL CONTENT History Worklists Saved Items News

Search Within All Content

Refine Search Scope

PRACTICE AREAS

Antitrust and Competition Securities and Corporate

Litigation Tax

WELCOME TO CHEETAH™

Cheetah is a new, legal research service created to help you make the most of your subscription to the world-class content that Wolters Kluwer is known for:

- authoritative analysis
- actionable practice tools
- curated Primary Source content
- expert guidance

FOR MORE INFORMATION ABOUT CHEETAH:

- Watch a (90 second) [introductory video](#)
- Access the [Quick Start Guide](#)
- Sign up for a [webinar](#)
- View a list of [content currently available on Cheetah](#)

CONTENT AVAILABLE ON CHEETAH

SECURITIES AND CORPORATE

- Commodities & Derivatives
- Corporate Governance
- Corporation Law
- Investment Management
- Mergers & Acquisitions
- Securities – Federal
- Securities – State (Blue Sky)

ANTITRUST AND COMPETITION

- Antitrust
- Consumer Protection & Advertising
- Franchising

LITIGATION

- Practice & Procedure
- Evidence
- Substantive Law

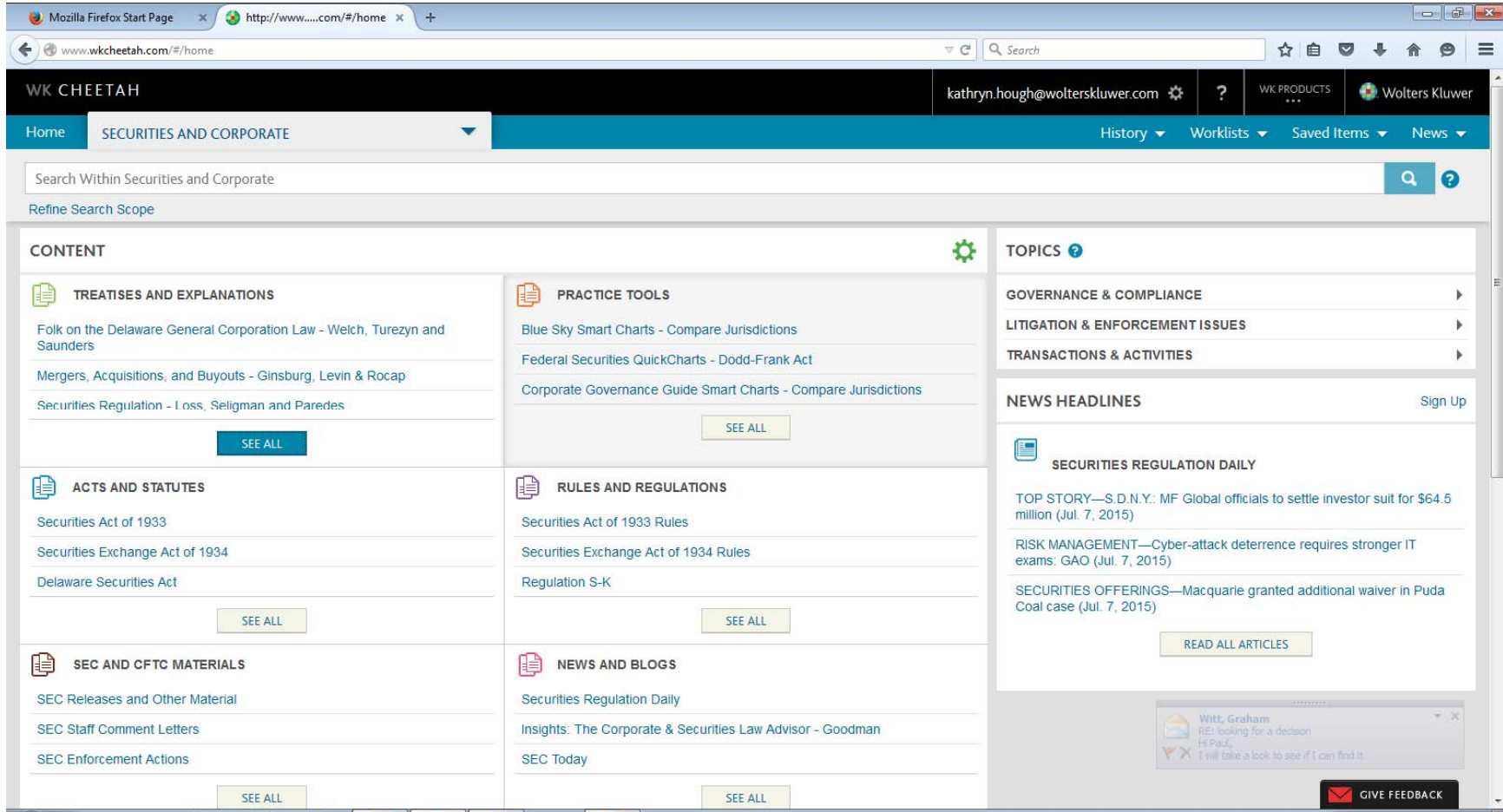
COMING SOON

Tax, Business Entities, Intellectual Property and Banking

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Privacy GIVE FEEDBACK

Cheetah practice areas---securities



The screenshot displays the WK Cheetah web application interface, specifically the 'SECURITIES AND CORPORATE' practice area. The browser window shows the URL 'http://www.wkcheetah.com/#/home'. The interface includes a top navigation bar with 'Home' and 'SECURITIES AND CORPORATE' tabs, and a search bar. The main content area is divided into several sections:

- TREATISES AND EXPLANATIONS:** Includes links for 'Folk on the Delaware General Corporation Law - Welch, Turezyn and Saunders', 'Mergers, Acquisitions, and Buyouts - Ginsburg, Levin & Rocap', and 'Securities Regulation - Loss, Seligman and Paredes'. A 'SEE ALL' button is present.
- ACTS AND STATUTES:** Includes links for 'Securities Act of 1933', 'Securities Exchange Act of 1934', and 'Delaware Securities Act'. A 'SEE ALL' button is present.
- SEC AND CFTC MATERIALS:** Includes links for 'SEC Releases and Other Material', 'SEC Staff Comment Letters', and 'SEC Enforcement Actions'. A 'SEE ALL' button is present.
- PRACTICE TOOLS:** Includes links for 'Blue Sky Smart Charts - Compare Jurisdictions', 'Federal Securities QuickCharts - Dodd-Frank Act', and 'Corporate Governance Guide Smart Charts - Compare Jurisdictions'. A 'SEE ALL' button is present.
- RULES AND REGULATIONS:** Includes links for 'Securities Act of 1933 Rules', 'Securities Exchange Act of 1934 Rules', and 'Regulation S-K'. A 'SEE ALL' button is present.
- NEWS AND BLOGS:** Includes links for 'Securities Regulation Daily', 'Insights: The Corporate & Securities Law Advisor - Goodman', and 'SEC Today'. A 'SEE ALL' button is present.
- TOPICS:** Includes links for 'GOVERNANCE & COMPLIANCE', 'LITIGATION & ENFORCEMENT ISSUES', and 'TRANSACTIONS & ACTIVITIES'.
- NEWS HEADLINES:** Includes a 'Sign Up' link and a section for 'SECURITIES REGULATION DAILY' with top stories and a 'READ ALL ARTICLES' button.

A 'GIVE FEEDBACK' button is located at the bottom right of the interface.

Cheetah search options: Smart charts

Wolters Kluwer Smart Charts™

Blue Sky Topics

1 Select Topics > 2 Select Jurisdictions > 3 Results

☐ Advertising/Sales Literature Filing Requirements

☐ Bank and Savings and Loan Securities Exemption

☒ Blue Sky Fees

☒ Exemption Fees

☒ Federal Covered Securities Fees

☒ Licensing Fees

☐ Registration of Securities Fees

☐ Payment of Fees

☐ Broker-Dealers and Agents

☐ Compensatory Benefit Plan Exemption and Rule 701

☐ Crowdfunding Exemptions

☐ Decisions Involving Arbitration

☐ Decisions Involving Corporate Takeover Laws (Tender Offers)

☐ Decisions Involving Exempt Securities (Including Rule 506)

☐ Decisions Involving Exempt Transactions

☐ Decisions Involving Federal Preemption (Including NSMIA)

☐ Decisions Involving Liability of Officers and Directors

☐ Decisions Involving Statutes of Limitations

☐ Existing Securityholder Exemption

☐ Financial Institution/Institutional Investor Transaction Exemption

☐ Finders

☐ Government (Municipal) Securities Exemption and NSMIA Section 18(b)(4)(C)

☐ Hedge Funds

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Cheetah search results: Smart charts

Wolters Kluwer Smart Charts™

Blue Sky Topics

1 Select Topics → 2 Select Jurisdictions → 3 Results

Blue Sky Fees > Exemption Fees

Jurisdiction	Exemption Fees	Comments	Links to Full Text in Blue Sky Law Reporter
Alabama	Exemptions: (1) Limited offering exemption under Section 8-6-11(a)(9) for sales to no more than 10 purchasers, if filing an application for exemption from full registration: \$300; (2) Limited offering exemption for Regulation D (Rule 505 and post-NSMIA 506) offerings: \$300; (3) Further limited offering exemption for sales to no more than 25 purchasers: \$300; extension: \$150; (4) Crowdfunding exemption at Section 8-6-11 (a)(14): \$150.		§ 7111 , § 7471 , § 7472 , § 7557 , § 7570 , § 7578
Alaska	Exemptions--Viatical settlements: \$250; Interpretive opinion/no-action letter: \$100; Name change or adding or deleting a class of registered or noticed issue: \$20 for each change, addition or deletion filed; Registration of securities exemptions, including solicitation of interest: \$150, or \$125 if expedited review procedure is requested.		§ 8464
Arizona	Exemptions: Notice filing required by Commissioner's rule for exemptions under Sec. 44-1845; Rule exemptions: Existing security holder exemption, restricted public offering exemption, qualified purchaser exemption and accredited investor exemption under federal Rule 504, and solicitation of interest exemption and transactions effected by Canadian dealers and salesmen: \$100; Transactional exemption or nongovernmental exemption: \$200; Petition for exemption for offerings under Sec. 44-1846: \$250; Eleemosynary, exchange exempted and foreign governmental securities exemption: \$200, payable 30 days after the first in-state sale; Initial filing of Form D required for safe harbor exemptions provided for in the Securities Act of 1933: \$250 & Final filing of Form D, if separate from the initial filing: \$100.		§ 9133 , § 9136 , § 9151
Arkansas	Exemptions--Proof exemption: \$100; however, the proof exemption filing fee for securities issued by nonprofit religious and charitable organizations is 1/10 of 1% of the maximum aggregate offering price at which the securities are offered in Arkansas, with a minimum of \$100 and a maximum of \$500. Proof exemption for limited offerings: 1/10 of 1% of the maximum aggregate offering price at which the securities are sold in Arkansas, with a minimum of \$25 and a maximum of \$500.		§ 10.163 , § 10.164
California	Exemptions: (1) Offers and sales of securities in transactions (other than an offer or sale to a pension or profit sharing trust of the issuer) in which sales are made to not more than 35 persons in and out of California and other criteria are satisfied [Section 25102(f)]: Value of securities proposed to be sold: \$25,000 or less --\$25, \$25,001 to \$100,000 --\$35, \$100,001 to \$500,000 --\$50, \$500,001 to \$1,000,000 --\$150, Over \$1,000,000 --\$300; (2) Offers and sales of voting common stock by a U.S. corporation, if after the proposed sale and issuance, there will be only one class of stock of the corporation outstanding that is owned beneficially by no more than 35 persons [Section 25102(h)]: Value of securities proposed to be sold: \$25,000 or less -- \$25, \$25,001 to \$100,000 --\$35, \$100,001 to \$500,000 --\$50, \$500,001 to \$1,000,000 --\$150, Over \$1,000,000 --\$300.		§ 11.339

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Cheetah search results: Smart charts

http://www.....com/#/home x Wolters Kluwer Law & Busi... x +

smartcharts.wolterskluwer.com/SmartCharts/TemplateL.aspx/TreeView?product=BSCONT&DI=C6188CCE-967D-4287-8B52-A549C8581E54&U=kathryn.hough%40wolterskluwer... Search

Wolters Kluwer Smart Charts™

Blue Sky Topics

1 Select Topics 2 Select Jurisdictions 3 Results

Display As: [List Icon] [Table Icon] [Calendar Icon]

Blue Sky Fees > Exemption Fees

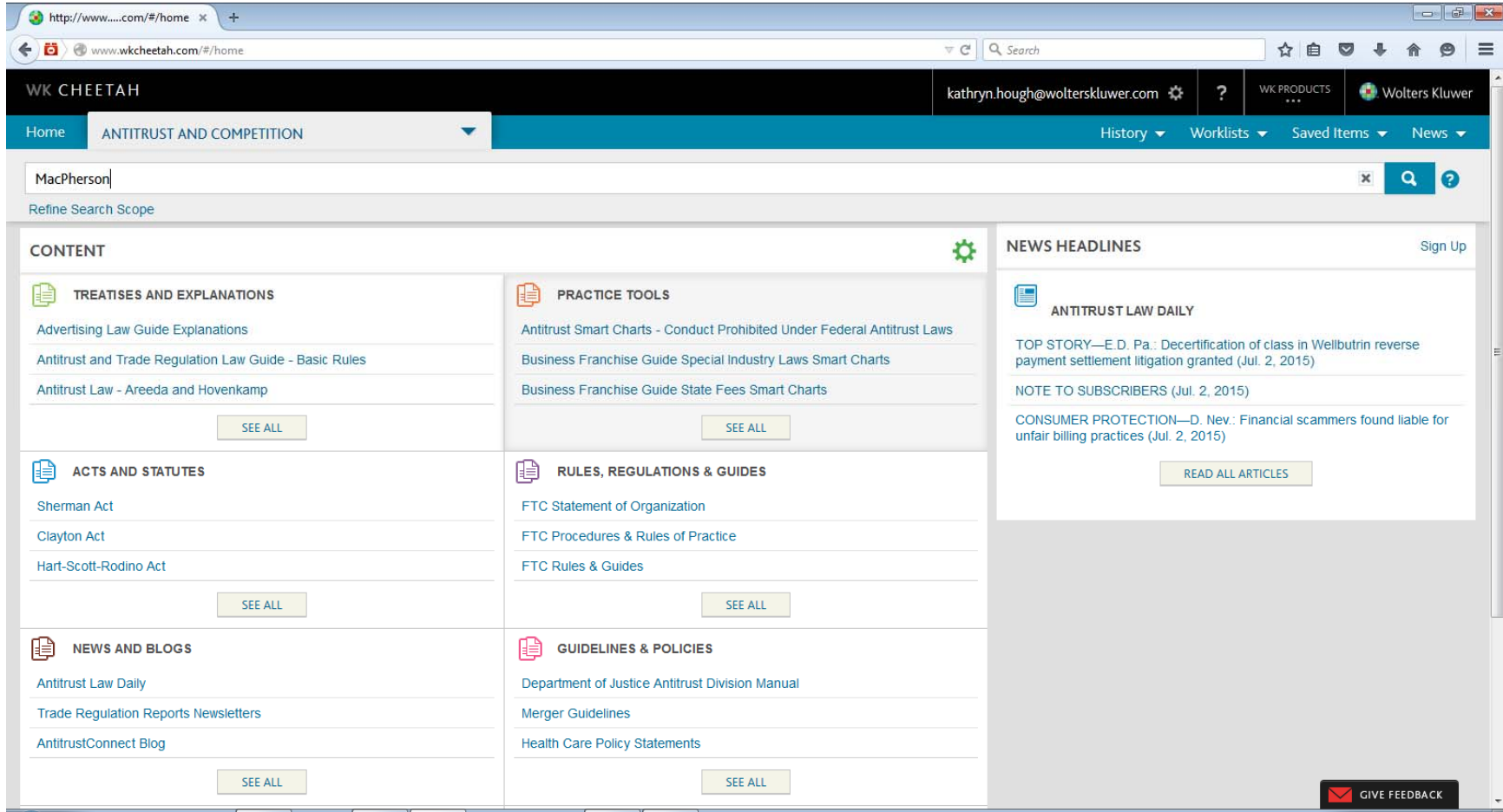
Jurisdiction	Exemption Fees	Comments	Links to Full Text in Blue Sky Law Reporter
	Crowdfunding exemption: Initial fee for filing Washington Crowdfunding Form, \$600; Renewal fee: \$100.		¶ 61.783Y
West Virginia	Exemptions--Regulation D offerings: \$125; Accredited investor exemption: \$125.	Interpretive opinion: \$100.	¶ 63.143 , ¶ 63.496 , ¶ 63.626 , ¶ 63.631
Wisconsin	Exemptions--Crowdfunding exemption at Sec. 551.202 (26): \$50; Crowdfunding exemption at Sec. 551.202 (27): \$50; Fee accompanying Internet site operator's filed registration statement to facilitate crowdfunding offerings: \$100. Accredited investor exemption: \$200; Rule 505 of federal Regulation D: \$200.		¶ 64.149 , ¶ 64.512 , ¶ 64.512E
Wyoming	Exemptions (including Rule 505 offerings): \$200.		¶ 66.114

- + Blue Sky Fees > Federal Covered Securities Fees > Section 18(b)(2)--Investment Companies
- + Blue Sky Fees > Federal Covered Securities Fees > Section 18(b)(3)--Qualified Purchasers
- + Blue Sky Fees > Federal Covered Securities Fees > Section 18(b)(4)(A), 18(b)(4)(B), 18(b)(4)(C)
- + Blue Sky Fees > Federal Covered Securities Fees > Section 18(b)(4)(D)--Rule 506 Offerings
- + Blue Sky Fees > Licensing Fees > Agent/Salesperson Fees
- + Blue Sky Fees > Licensing Fees > Dealer/Broker-Dealer Fees
- + Blue Sky Fees > Licensing Fees > Federal Covered Investment Adviser Fees
- + Blue Sky Fees > Licensing Fees > Investment Adviser Fees
- + Blue Sky Fees > Licensing Fees > Investment Adviser Representative Fees
- + Blue Sky Fees > Registration of Securities Fees > Announcement Registration Fees

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Open My Charts
Printer Friendly
Save Chart
Email Chart
Export

Cheetah search options: enhanced metadata



The screenshot displays the WK Cheetah search interface within a web browser. The browser's address bar shows the URL <http://www.wkcheetah.com/#/home>. The page header includes the "WK CHEETAH" logo, a user profile for kathryn.hough@wolterskluwer.com, and navigation links for "History", "Worklists", "Saved Items", and "News".

The main search area features a search bar with the text "MacPherson" and a "Refine Search Scope" button. Below the search bar, the "CONTENT" section is organized into a grid of categories, each with a list of items and a "SEE ALL" button:

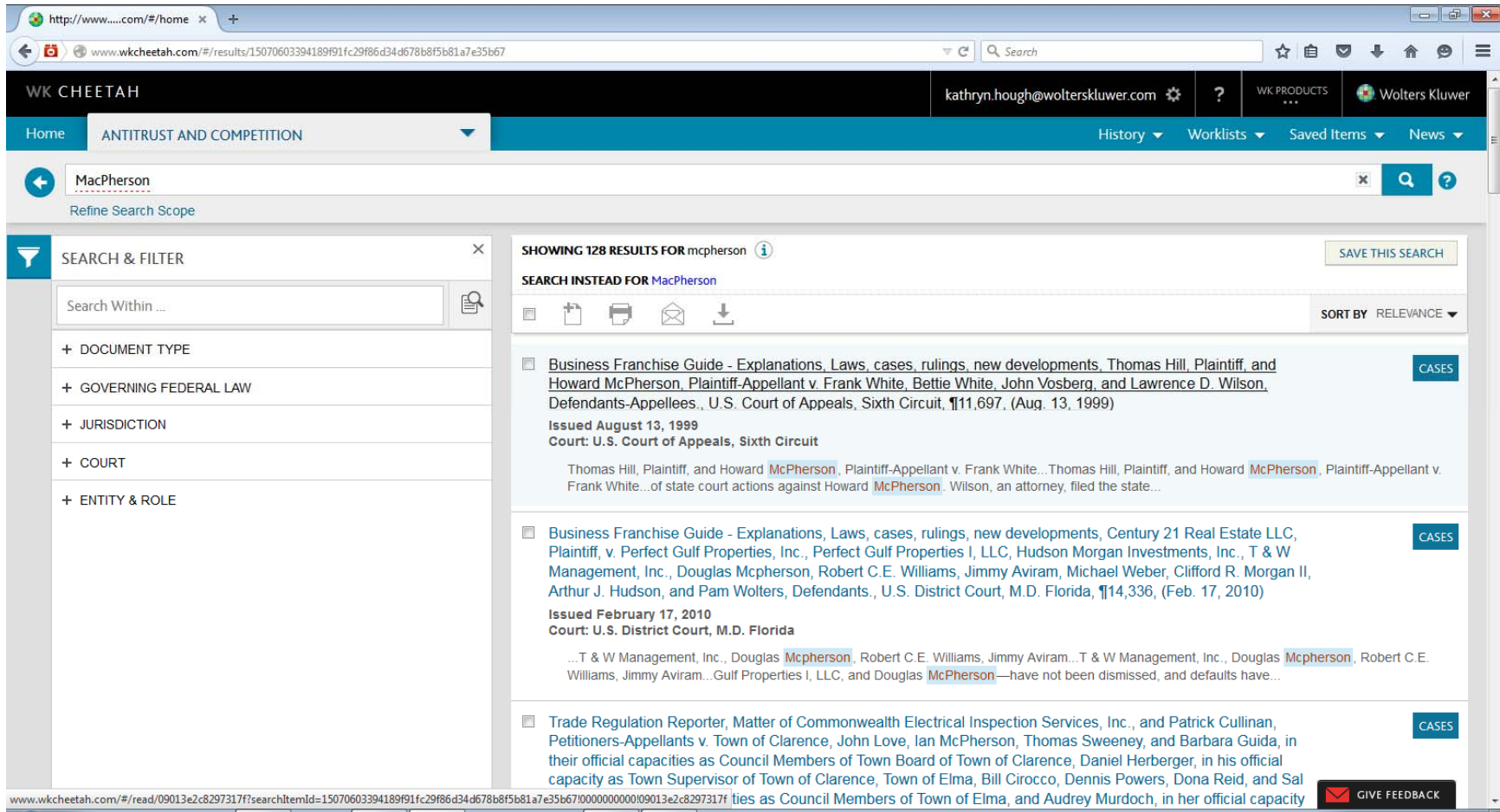
- TREATISES AND EXPLANATIONS**
 - [Advertising Law Guide Explanations](#)
 - [Antitrust and Trade Regulation Law Guide - Basic Rules](#)
 - [Antitrust Law - Areeda and Hovenkamp](#)
- ACTS AND STATUTES**
 - [Sherman Act](#)
 - [Clayton Act](#)
 - [Hart-Scott-Rodino Act](#)
- NEWS AND BLOGS**
 - [Antitrust Law Daily](#)
 - [Trade Regulation Reports Newsletters](#)
 - [AntitrustConnect Blog](#)
- PRACTICE TOOLS**
 - [Antitrust Smart Charts - Conduct Prohibited Under Federal Antitrust Laws](#)
 - [Business Franchise Guide Special Industry Laws Smart Charts](#)
 - [Business Franchise Guide State Fees Smart Charts](#)
- RULES, REGULATIONS & GUIDES**
 - [FTC Statement of Organization](#)
 - [FTC Procedures & Rules of Practice](#)
 - [FTC Rules & Guides](#)
- GUIDELINES & POLICIES**
 - [Department of Justice Antitrust Division Manual](#)
 - [Merger Guidelines](#)
 - [Health Care Policy Statements](#)

On the right side of the interface, the "NEWS HEADLINES" section is visible, featuring a "Sign Up" button and a list of articles under the heading "ANTITRUST LAW DAILY":

- TOP STORY**—E.D. Pa.: Decertification of class in Wellbutrin reverse payment settlement litigation granted (Jul. 2, 2015)
- NOTE TO SUBSCRIBERS** (Jul. 2, 2015)
- CONSUMER PROTECTION**—D. Nev.: Financial scammers found liable for unfair billing practices (Jul. 2, 2015)

A "READ ALL ARTICLES" button is located below the news headlines. At the bottom right of the page, there is a "GIVE FEEDBACK" button.

Cheetah search options: enhanced metadata



The screenshot displays the WK Cheetah search interface. The browser address bar shows the URL <http://www.wkcheetah.com/#/results/15070603394189f91fc29f86d34d678b8f5b81a7e35b67>. The page header includes the WK Cheetah logo, a user profile for kathryn.hough@wolterskluwer.com, and navigation links for History, Worklists, Saved Items, and News. The main search bar contains the query "MacPherson" with a "Refine Search Scope" link. A left sidebar titled "SEARCH & FILTER" provides options to search within specific document types, governing federal law, jurisdiction, court, and entity & role. The main content area shows "SHOWING 128 RESULTS FOR mcperson" and a "SAVE THIS SEARCH" button. Below this, a "SEARCH INSTEAD FOR MacPherson" section lists three results, each with a "CASES" button. The first result is a Business Franchise Guide entry from the U.S. Court of Appeals, Sixth Circuit, dated August 13, 1999. The second result is another Business Franchise Guide entry from the U.S. District Court, M.D. Florida, dated February 17, 2010. The third result is a Trade Regulation Reporter entry from the Town of Clarence, dated February 17, 2010. A "GIVE FEEDBACK" button is located at the bottom right.

WK CHEETAH

Home ANTITRUST AND COMPETITION History Worklists Saved Items News

MacPherson

Refine Search Scope

SEARCH & FILTER

Search Within ...

+ DOCUMENT TYPE

+ GOVERNING FEDERAL LAW

+ JURISDICTION

+ COURT

+ ENTITY & ROLE

SHOWING 128 RESULTS FOR mcperson

SAVE THIS SEARCH

SEARCH INSTEAD FOR MacPherson

Sort BY RELEVANCE

☐ Business Franchise Guide - Explanations, Laws, cases, rulings, new developments, Thomas Hill, Plaintiff, and Howard McPherson, Plaintiff-Appellant v. Frank White, Bettie White, John Vosberg, and Lawrence D. Wilson, Defendants-Appellees., U.S. Court of Appeals, Sixth Circuit, ¶11,697, (Aug. 13, 1999)

Issued August 13, 1999

Court: U.S. Court of Appeals, Sixth Circuit

Thomas Hill, Plaintiff, and Howard McPherson, Plaintiff-Appellant v. Frank White...Thomas Hill, Plaintiff, and Howard McPherson, Plaintiff-Appellant v. Frank White...of state court actions against Howard McPherson. Wilson, an attorney, filed the state...

☐ Business Franchise Guide - Explanations, Laws, cases, rulings, new developments, Century 21 Real Estate LLC, Plaintiff, v. Perfect Gulf Properties, Inc., Perfect Gulf Properties I, LLC, Hudson Morgan Investments, Inc., T & W Management, Inc., Douglas Mcpherson, Robert C.E. Williams, Jimmy Aviram, Michael Weber, Clifford R. Morgan II, Arthur J. Hudson, and Pam Wolters, Defendants., U.S. District Court, M.D. Florida, ¶14,336, (Feb. 17, 2010)

Issued February 17, 2010

Court: U.S. District Court, M.D. Florida

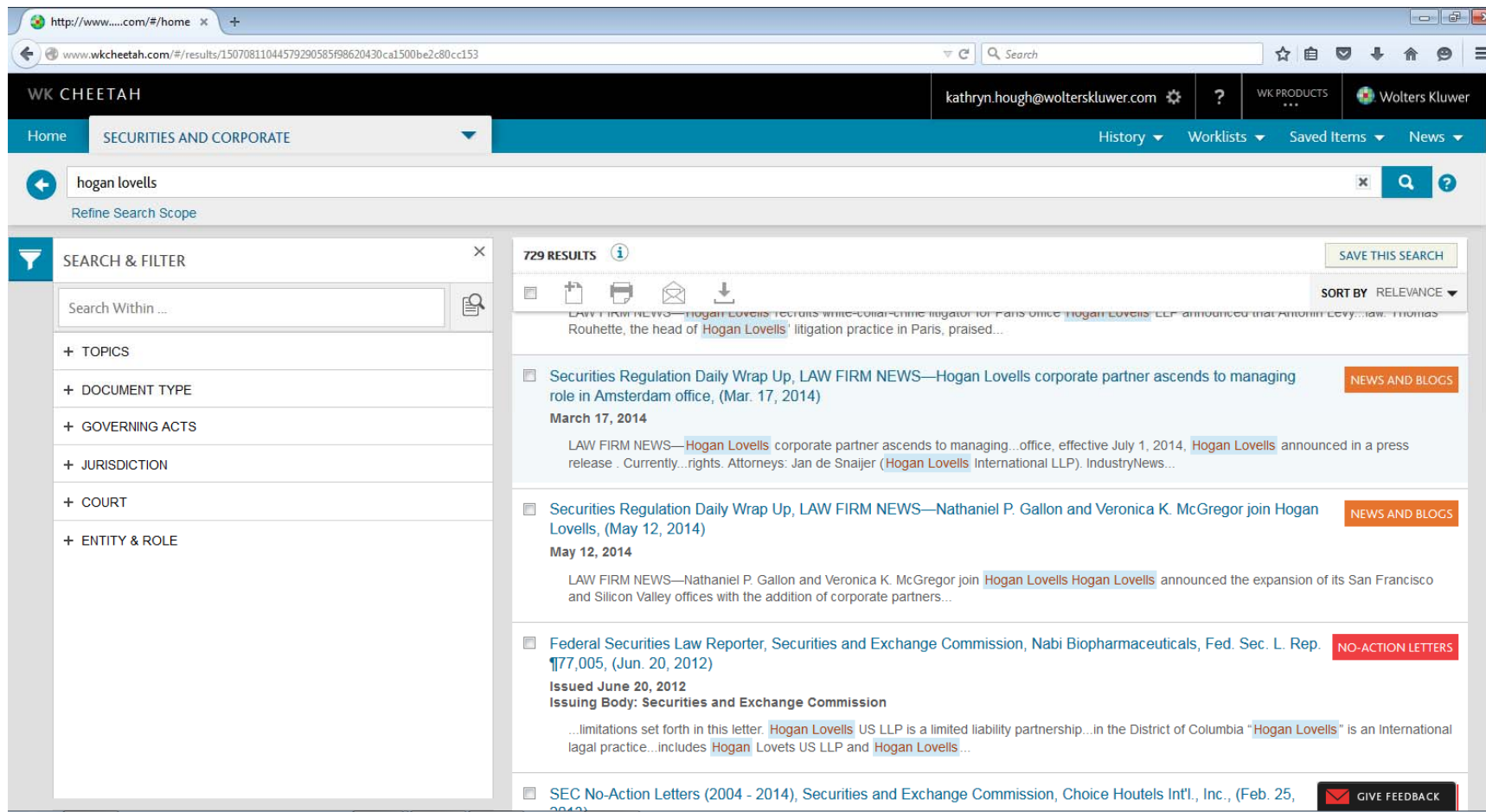
...T & W Management, Inc., Douglas Mcpherson, Robert C.E. Williams, Jimmy Aviram...T & W Management, Inc., Douglas Mcpherson, Robert C.E. Williams, Jimmy Aviram...Gulf Properties I, LLC, and Douglas McPherson—have not been dismissed, and defaults have...

☐ Trade Regulation Reporter, Matter of Commonwealth Electrical Inspection Services, Inc., and Patrick Cullinan, Petitioners-Appellants v. Town of Clarence, John Love, Ian McPherson, Thomas Sweeney, and Barbara Guida, in their official capacities as Council Members of Town Board of Town of Clarence, Daniel Herberger, in his official capacity as Town Supervisor of Town of Clarence, Town of Elma, Bill Cirocco, Dennis Powers, Dona Reid, and Sal

ties as Council Members of Town of Elma, and Audrey Murdoch, in her official capacity

GIVE FEEDBACK

Cheetah search options: enhanced metadata



The screenshot displays the WK Cheetah search interface. The browser address bar shows the URL <http://www.wkcheetah.com/#/results/15070811044579290585f98620430ca1500be2c80cc153>. The search bar contains the query "hogan lovells". The left sidebar, titled "SEARCH & FILTER", includes a "Search Within ..." field and several expandable categories: TOPICS, DOCUMENT TYPE, GOVERNING ACTS, JURISDICTION, COURT, and ENTITY & ROLE. The main content area displays "729 RESULTS" and a list of search results. The first result is titled "Securities Regulation Daily Wrap Up, LAW FIRM NEWS—Hogan Lovells corporate partner ascends to managing role in Amsterdam office, (Mar. 17, 2014)" with a date of "March 17, 2014". The second result is titled "Securities Regulation Daily Wrap Up, LAW FIRM NEWS—Nathaniel P. Gallon and Veronica K. McGregor join Hogan Lovells, (May 12, 2014)" with a date of "May 12, 2014". The third result is titled "Federal Securities Law Reporter, Securities and Exchange Commission, Nabi Biopharmaceuticals, Fed. Sec. L. Rep. ¶77,005, (Jun. 20, 2012)" with a date of "Issued June 20, 2012". The fourth result is titled "SEC No-Action Letters (2004 - 2014), Securities and Exchange Commission, Choice Hotels Int'l., Inc., (Feb. 25, 2012)". The interface also includes a "SAVE THIS SEARCH" button, a "SORT BY RELEVANCE" dropdown, and a "GIVE FEEDBACK" button.

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