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By Robert Neuberger

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Failure to follow corporate formalities may expose corporate officers, directors and shareholders to personal liability. Maintaining good records, including corporate minutes, on a timely basis goes a long way toward maintaining the limited liability benefit of a corporation.

If incorporating was your first step to a new and safe way to do business, compliance with the law is the easiest way to keep you safe from any liability associated with the way you manage your company.

There are many reasons to pay attention to the formalities associated with running a corporation: Business corporation laws require articles of incorporation and bylaws and specify other things that must occur.

Articles of incorporation and bylaws form a contract between the corporation and its shareholders, obligating the corporation to act in accordance with the articles and bylaws.

Directors and officers owe the corporation and shareholders a fiduciary duty to use good faith, exercise due care, and act in the best interests of the corporation. Majority shareholders must act in good faith, in a manner not calculated to oppress the rights of minority shareholders.

Corporate formality must be respected and observed to preserve the integrity of the corporation and to shield officers, directors, and shareholders or related businesses from personal liability.

Don't think that for the fact that you can be the only person holding all the positions of a corporation you are out of keeping your company in compliance. Small companies also have duties with State Agencies, providers and even customers.

Why Are Minutes So Important?

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It's the law. Nothing more clear than that. Minutes are legal records that document actions and support business decisions made by the principals of the business throughout the year. Minutes help you to separate your own affairs from the company's actions. It is the way to protect you from liability.

During an IRS audit a privately held company may be required to produce the minutes of the company. If they do not, or can not give the minutes to the IRS agent, the problems stand as found. There is no negotiation with the IRS.

State law requires corporations to prepare annual minutes and in many cases; failure to do so has contributed to piercing of the company veil resulting in exposure to the principals.

As mentioned, without current and complete minutes, corporate players could be held personally liable for the actions of the corporation.

Protect Yourself

Your legal protection could be in jeopardy if a creditor successfully pierces the corporate veil due to the corporation's failure to keep minutes.

Good recordkeeping habits and paying attention to detail are necessary for any successful business. Now you know it.

Robert Neuberger is the President & CEO of Active Filings LLC, a national incorporation and corporate services company (

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Ideas About The Code On Deck Railings

By "A.Caxton"

The code on deck railings in urban areas was designed to protect homeowners, home purchasers, and visitors to homes from harm. Some examples of general codes on deck railings are the distance from the ground dictating the presence of a railing, the distance between balusters, and the height of the railing.

An example of a code on deck railing is Loudoun County, Virginia. Any structure built in the county must comply with the Virginia Uniform Statewide Building Code, which is accessible for free on the internet. In addition to offering deck regulations, this code spells out the rules for all aspects of building including structural requirements, mechanical issues, plumbing topics, and fire codes. This helps you obey the laws of Virginia. The Department of Building and Development reviews the plans and permits submitted to ensure they comply with the code.

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There are many different ideas about the code on railing in various parts of the country

In addition to checking with the building code, it is important to check both zoning requirements for your area and health department requirements before building. You must also apply for and obtain a permit before building your deck. The code on deck railing in this area specifies that decks may only be a single level and only for residential use. Joist overhangs cannot be more than two feet. Additionally, decks may not have screened porches, roofs, hot tubs, or gazebos. Moreover, decks cannot be detached from the house.

The code on deck railing can be harmful at times. For example, some people don't like the railing on the deck too high because of the obscured view. In most areas, the railing cannot be folded down in any way. This leaves the homeowner with a real problem. The code is essentially the law. Going against the code is breaking the law. It means all sorts of consequences including things like court appearances and fines. However, if the homeowner still has a real problem with the code, they must find a way around it. One way around the issue with high deck railing is to go with a cable railing system. While you are still required to have a top rail with this system, the cables disappear from just a few feet away, so the view remains unobscured. The code on deck railing is essential for safety, but can sometimes be a problem for homeowners.

Andrew Caxton contributes adding articles to

<http://www.deck-porch-railings.com>

. Andrew publishes

designs and ideas for successful deck railing plans. You can reach more articles of Andrew on deck railings at

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