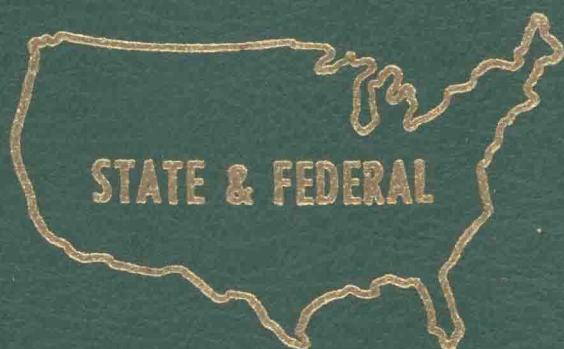


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JURISPRUDENCE
2d



CORPORATIONS §§150—1167

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SECOND EDITION

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OF AMERICAN LAW

STATE AND FEDERAL

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IN THE LIGHT OF MODERN AUTHORITIES AND DEVELOPMENTS
BY THE EDITORIAL STAFF OF THE PUBLISHERS

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FOREWORD

In the two decades that have passed since the publication of the earlier Am Jur 2d article on Corporations, many new issues have arisen, characterized by such terms in the financial media as “blitz,” “midnight raid,” “pre-emptive strike,” “Saturday night special,” “Pac-Man defense,” “golden parachutes,” and “greenmail.” All of these terms and more are examined at length in a substantially rewritten division (§§ 2503 et seq.) entitled “Acquisitions, Mergers, Divestitures, and Other Reorganizations.” The division also discusses the duties of management and majority shareholders to the minority shareholders, the rights and remedies of dissenting shareholders, and various types of assets transactions.

Other aspects of corporate law have not been static during these past twenty years. For example, favorable tax laws have given rise to professional corporations, or PC’s, which are discussed in §§ 37-39 and throughout the article. Shareholders’ rights regarding inspection of the corporate books and records (§§ 348 et seq.), and their rights regarding appraisal of and payment for their shares (§§ 805 et seq.), have received considerable judicial attention, as have the business judgment rule (§§ 703 et seq.) and the corporate opportunity doctrine (§§ 1700 et seq.).

To assist you in advising clients regarding such matters as the selection of the most appropriate form of business enterprise and in formulating plans for raising capital for the organization, the new Corporations article provides detailed analysis along with step-by-step procedures for incorporation (§§ 150 et seq.). Stock options and employee stock purchase plans (§§ 1957 et seq.) as well as ESOPs, or Employee Stock Ownership Plans (§§ 429, 2524, 2601), are also critical topics which have been covered at length.

Your attention is called to the **Research References** at the beginning of the article and at the beginning of divisions within the article, as well as the practice-oriented paragraphs which we have inserted throughout under such headings as *Practice guide*, *Form drafting guide*, *Checklist*, *Recommendation*, *Caution*, *Comment*, and *Observation*, each preceded by the logo ■■■■.

In addition, while taxation of corporations is a highly complex field best treated elsewhere, numerous “*Federal tax notes*” will be found throughout the article, pointing out the potential advantages or hazards of a particular course of action by management, shareholders, or other parties, with specific references to specialized coverage of such matters.

Finally, as a general framework for the comprehensive treatment given the subject, the provisions of the Model Business Corporation Act (see generally § 6) are set out throughout the article as representative of the typical state statute.

“**Corporations**” begins in revised Volume 18, continues in Volumes 18A and 18B, and concludes in revised Volume 19. The latter volume also contains a complete **Table of Statutes and Rules Cited** and a detailed **Index** for the entire article.

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The following table shows where the subject matter of the various sections of the article in the second edition is treated in this revised edition.

The reader should always consult the volume index for detail and for matter not appearing in the earlier edition.

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