

**721—40.2(486A,488,489,490,496C,499,501,501A,504) Names distinguishable upon corporate records.**

**40.2(1)** Except as provided in these rules, a name is considered distinguishable upon the records of the secretary of state if it contains one or more different letters or numerals, or if it contains a different sequence of letters or numerals. A single space used to divide a sequence of letters or numerals into separate words is considered to be a letter for the purpose of this subrule. Differences between singular and plural forms of words are distinguishable. Differences between numerals, Roman numerals, and words representing numerals are distinguishable. The following characters are considered as letters for the purpose of this subrule: \$ (dollar sign); + (plus sign); % (percent sign); ¢ (cent sign).

**40.2(2)** The following words and abbreviations, when positioned as the last word or abbreviation in the business entity name, are not considered in determining whether a name is distinguishable upon the records of the secretary of state:

- a. Corporation
- b. Company
- c. Incorporated
- d. Limited
- e. Benefit Corporation
- f. Cooperative
- g. Limited Partnership
- h. Limited Liability Partnership
- i. Registered Limited Liability Partnership
- j. Limited Liability Limited Partnership
- k. Professional Corporation
- l. Limited Company
- m. Limited Liability Company
- n. Professional Limited Liability Company
- o. Any abbreviation of any of the above

**40.2(3)** The presence or absence of the words “protected series” or the abbreviation “PS” in the name of a protected series, when such words or abbreviation is meant to comply with Iowa Code section 489.14202(2) “b,” is not considered in determining whether the name of a protected series is distinguishable upon the records of the secretary of state.

**40.2(4)** Differences in punctuation and special characters are not considered in determining whether a name is distinguishable upon the records of the secretary of state. Punctuation and special characters include, but are not limited to:

' (apostrophe)	[ (left bracket)
] (right bracket)	: (colon)
, (comma)	— (dash)
- (hyphen)	! (exclamation point)
( (left parenthesis)	) (right parenthesis)
. (period)	? (question mark)
' (single quote mark)	” (double quote mark)
; (semicolon)	/ (slash)
* (asterisk)	@ (at sign)
\ (back slash)	{ (left brace)
} (right brace)	^ (caret)
= (equal sign)	> (greater than sign)
< (less than sign)	# (number sign)
~ (tilde)	_ (underline)

**40.2(5)** Differences in capitalization are not considered in determining whether a name is distinguishable upon the records of the secretary of state.

**40.2(6)** Differences between an ampersand (&) and the word “and” are not considered in determining whether a name is distinguishable upon the records of the secretary of state.

**40.2(7)** In determining whether a name is distinguishable upon the records of the secretary of state, names found in the following records will not be considered:

- a.* Fictitious names.
- b.* Assumed names of nonprofit corporations.
- c.* Names of corporations (profit or nonprofit) whose certificates of incorporation have been canceled.
- d.* Names of corporations (profit or nonprofit) whose certificates of authority or certificates of registration have been revoked.
- e.* Expired or terminated assumed names.
- f.* Expired name reservations.
- g.* Expired name registrations.

This rule is intended to implement Iowa Code sections 486A.1002, 488.108, 489.108, 490.401, 496C.5, 499.4, 501.104, 501A.301, and 504.401.

[ARC 7059C, IAB 8/23/23, effective 9/27/23]