

SBE TODAY

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SMALL BUSINESS EXCHANGE

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How To Choose The Right Ownership Structure For Your Business

When you start a business, you have a lot of decisions to make. One of these is how your business is classified for legal purposes. You have four choices: a sole proprietorship, a corporation, a partnership, and a limited liability company. Each classification has advantages and disadvantages, depending on several factors. Many smaller businesses, for example, chose to incorporate so they are protected if someone files a lawsuit against them. When you are deciding how to structure your business, there is one word that tends to pop into your mind – taxes. It's likely that you want the option that is going to offer you the most protection without taking away a significant chunk of your profits. Here's a look at what options are available.

Setup

In terms of setup, sole proprietorships and partnerships are the easiest ownership structures to create. No special forms, fees, or operating rules are required to start your business. Corporations and LLCs, on the other hand, tend to be more complicated and involve a lot of paperwork. You need to file the appropriate documents with the state in which you wish to either incorporate or form a limited liability company and pay a fee to file this paperwork. Fees can range from \$40 to \$800, with fees and specific requirements varying by state. You'll also need to elect officers and keep detailed records of business decisions. If you want to offer stock options, you're looking at another complex process. If you're just starting a relatively simple business and don't have a big budget, a sole proprietorship or partnership is the better option.

Risks and Liabilities

The best ownership option for your business really depends on what your business is and what products and services you intend to provide. If you're involved with risky ventures such as financial dealings or providing home repair services, you'll need the protection of a limited liability to safeguard your personal assets against any claims made against your business. For example, if you had a home remodeling business and you accidentally damaged a homeowner's property, they wouldn't be able to come after your personal assets such as your car or home if they sued you. Incorporation would also protect you against such claims. Your

choice really depends on what you sell or offer and how much risk is involved.

Tax Impact

Taxes are paid on business profits for sole proprietorships, partnerships, and LLCs. Any profits or losses are reported on your personal income tax forms. It doesn't matter if you have separate bank accounts for your business, all profits and losses are considered with any other income you may have earned. The big difference in terms of taxes comes with the incorporation option. If you incorporate, you only pay taxes on profits related to salaries and dividends. You don't report any profits or losses from your corporation on your personal income tax return. This means your business earnings aren't being taxed along with any other earnings you have. Since corporations tend to have lower tax rates, you could end up saving a significant amount on your taxes by incorporating. If you're not sure which option is best for you tax-wise, have a tax professional look at your situation to determine which structure is best for you. They can help you with specific state laws and regulations that should be considered before making a final decision.

How you decide to structure your business really depends on several factors. If you have a fairly simple business that doesn't involve anything that risky, you're better off establishing yourself as a sole proprietorship or partnership. If you offer services or products that have some risk involved and you want to keep your business income separate from any other income you may earn, incorporating or forming an LLC is generally the better option. You also want to consider what option you can afford right now. You can always change your ownership structure as your needs change.

Jason Sommerfield is a freelance writer who is knowledgeable about business and finances. If "how much tax will I pay?" is one of your current questions, Jason recommends visiting the link to get more advice.

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REQUESTS FOR BIDS & SUB-BIDS

Sub-Bids Requested From Qualified UDBe Subcontractors & Suppliers:
I-15/I-215 Interchange Improvements – Devore Design-Build Project In San Bernardino County
Contract No.: 08-OK7104, Project No.:0800003664
Subcontractor Proposals Due: August 22, 2012

The SGJV is interested in soliciting in Good Faith all subcontractors and suppliers, as well as certified UDBe companies for this project. Proposals are requested for supplies and services including, but not limited to: Biological Monitor, Storm Water Pollution Plan, Street Sweeping, Construction Area Signs, Traffic Control System, Temporary Fencing, Erosion Control, Temporary Traffic Stripe/Markings, Temporary Railing, Portable Changeable/ Message Signs, Temporary Crash Cushion Module, Metal Beam Guard Railing, Roadside Signs, Abandon Culvert, Cold Place Concrete Pavement, Concrete Barrier, Bridge Removal, Clearing and Grubbing, Roadway Excavation, Structure Excavation, Structure Excavation (Bridge), Structure Excavation (Retaining Wall), Structure Backfill, Sand Backfill, Imported Borrow, Rock Blanket, Erosion Control, Fiber Rolls, Corrugated Steel Pipe Conduit, Class 2 Aggregate Base, Lean Concrete Base, Hot Mix Asphalt, Place Hot Mix Asphalt Dike, Tack Coat, Concrete Pavement, Profile Grinding, Furnish & Drive Steel Pile, CIDH Concrete Piling, Prestressing CIP Concrete, Precast Concrete, Structural Concrete, Bridge Structural Concrete, Retaining Wall, Minor Concrete, Soundwall Barrier, PTFE Bearing, Joint Seal Assembly, Joint Seal, Bar Reinforcing Steel (Bridge), Bar Reinforcing Steel (Retaining Wall), Furnish Sign Structure, Install Sign Structure, Furnish Laminated Panel, Furnish Single Sheet Aluminum Sign, Metal (Barrier Mounted Sign), Roadside Sign, Install Sign, Alternative Pipe Culvert, Reinforced Concrete Pipe, Plastic Pipe, Corrugated Steel Pipe, Welded Steel Pipe Casing, Alternative Flared End Section, Irrigation and Landscaping, Rock Slope Protection, Slope Paving, Minor Concrete, Miscellaneous Metal, Miscellaneous Iron and Steel, Bridge Deck Drainage System, Chain Link Fence, Chain Link Railing, Pipe Handrail, Tubular Handrail, Concrete Barrier, Cable Railing, Transition Railing, Transition Railing, Terminal System, Crash Cushion, Aggregate Bases and Structural Backfill, Pavement Delineation, Concrete Barrier, Signal & Lighting, Lighting & Sign Illumination, Interconnection Conduit & Cable, Fiber Optic Conduit, Electric Service (Irrigation), Traffic Monitoring Station, Closed Circuit TV System, Ramp Metering System, Earth Retaining Structures.

In order to assist UDBe subcontractors and suppliers, we will divide total requirements into smaller packages, tasks or quantities and establish delivery and construction schedules which will permit maximum participation when feasible.

If you are interested in submitting a proposal, and would like access to the Plans and Specifications, please visit the SGJV website and complete the contractor's questionnaire on the following website: www.usa.skanska.com/devoreinterchange

SKANSKA | **GRANITE**
 a Joint Venture, in Association with **HNTB**
 1995 Agua Mansa Road • Riverside, CA 92509-2405
 Phone: (951) 684-5360 • Fax: (951) 788-2449
 Contact Email: www.usa.skanska.com/devoreinterchange

Official Bid packages will be issued pending Prime Contractor selection, at which time the SGJV will assist qualified subcontractors in obtaining bonding, lines of credit, insurance, necessary equipment, materials and/or supplies. The SGJV insurance requirements are Commercial General Liability (GL): \$1M ea. occ., \$1M personal injury, \$2M products & completed operations agg. & general agg.; \$1M Auto Liability; \$5M Excess/Umbrella and \$1M Workers' Comp. Endorsements or waivers required are Additional Insured End., Primary Wording End., and a Waiver of Subrogation (GL & WC). Other insurance requirements may be necessary per scope. Subcontractors may be required to furnish performance and payment bonds in the full amount of their subcontract by an admitted surety and subject to approval by SGJV. SGJV will pay bond premium up to 1%. SGJV is signatory to Operating Engineers, Laborers, Cement Masons Carpenters unions and Teamsters. Subcontractors must provide weekly, one (1) original and (1) copy of all certified payrolls, including non-performance, and fringe benefit statement if required by law or by the Prime Contract. All interested subcontractors, please indicate all lower tier UDBe participation offered on your quotation as it will be evaluated with your price. SGJV is an equal opportunity employer

REQUEST FOR UDBe/DBE Subcontractors and Suppliers for:

Hwy 580 Livermore • Caltrans #04-3A9604 • BID DATE: July 11, 2012 @ 2:00 PM

We are soliciting quotes for (including but not limited to): Trucking, WPCP, Construction Area Signs, Traffic Control System, Portable Changeable Message Sign, Cold Plane AC, Clearing & Grubbing, Lean Concrete Base, Tack Coat, Aluminum Sign, Roadside Sign, Fencing, Striping & Marking, Geosynthetic Pavement Interlayer, Concrete Pavement, Prime Coat and Construction Materials

O.C. Jones & Sons, Inc.

1520 Fourth Street • Berkeley, CA 94710 • Phone: 510-526-3424 • FAX: 510-526-0990 • Contact: Donat Galicz

100% Performance & Payment Bonds may be required. Worker's Compensation Waiver of Subrogation required. Please call OCJ for assistance with bonding, insurance, necessary equipment, material and/or supplies. OCJ is willing to breakout any portion of work to encourage UDBe & DBE participation. Plans & Specs are available for viewing at our office or through the Caltrans Website at www.dot.ca.gov/hq/esc/oe/weekly_ads/index.php.

Request for UDBe Quotes
 This Project Has A 6.8% UdbE Goal
I-10 Tippecanoe Interchange IMP Project Phase 1
SANBAG C12196

Loma Linda & San Bernardino

Bid Date: Thursday, June 26, 2012 @ 2:00 PM
Please respond by 5:00 p.m., June 25, 2012

We are seeking quotes from UDBe Subs and Suppliers for the following, but not limited to items of work: SWPPP, Erosion Control, Sweeping, Concrete Washout, Construction Area Signs, Barricades, Concrete Barrier, Pavement Marking & Striping, PCMS, K-Rail, Roadside signs, Sign Panels, Bridge removals, Clear & Grub, Excavation, Lead Compliance Plan, Rock Blanket, Fiber Rolls, Irrigation/Landscape, Aggregates, HMA, AC Dike, Tack Coat, Seal Joints, Grind Concrete, Piling, Structural/Minor Concrete, Drill & Bond Dowels, Bar Reinforcing Steel, Sign Structures, Pipe, Chain Link Fence, MBGR, Railing, Electrical, Trucking.

Coffman Specialties, Inc.

9685 Via Excelencia, Ste 200 • San Diego, CA 92126
 Phone: 858-536-3100 • FAX 858-536-3131

Contact: **Maria Corrao**
 Email: maria@coffmanspecialties.com

Coffman Specialties, Inc. is signatory to Operating Engineers, Laborers, Teamsters, Cement Masons and Carpenters unions. Quotations must be valid for the same duration as specified by the Owner for contract award. Insurance and 100% Payment & Performance Bonds will be required. We will provide assistance/advance with obtaining Bonds/Insurance/Credit. Waiver of Subrogation will be required. Plans are available through SANBAG and our San Diego Office. We are an EOE & seriously intend to negotiate with qualified firms. Non-UDBe Subs/Suppliers: Indicate 2nd tier UDBe participation offered on your quotation as it will be evaluated with your price.

E-mail inquiries/quotes to:
maria@coffmanspecialties.com
 Fax Quotes to Maria Corrao at (858) 586-0164

REQUEST FOR CERTIFIED UDBe SUBCONTRACTORS & SUPPLIERS FOR:

Iron Horse Trail • City of Livermore
Project #2010-40

Bid Date: June 26, 2012 @ 2:30 PM

Proposals requested for the following trades: **Furnish & Place AC; Traffic Control; Fencing; Striping; Landscape & Irrigation; Erosion Control; Minor Concrete; Brick Surfacing; Electrical; Staking; AC Milling; Underground Pipe & Inlets; Trucking; Construction Supplies.**

Plans are available to view at our office or your local plan room. Plans may also be purchased City of Livermore, 1052 So. Livermore Ave, Livermore, CA 94551.

Gordon N. Ball, Inc.

333 Camille Avenue • Alamo, CA 94507
 Phone: 925-838-5675 • Fax: 925-838-0814

Contact: **Linda Brain**

An Equal Opportunity Employer

REQUESTS FOR BIDS & SUB-BIDS

REQUEST FOR CERTIFIED UDBE
SUBCONTRACTORS & SUPPLIERS FOR:

Gordon Valley Road Bridge #23C0269
County of Solano
Bid Date: June 26, 2012 @ 2:00 PM

Proposals requested for the following trades:
CAS, Fencing, Striping, Concrete Barrier,
Rebar, MBGR, Furnish & Drive Pile, Un-
derground, Furnish & Place AC, Geotextile
Fabric, Misc. Metal, Traffic Control, Truck-
ing and Construction Supplies.

Plans are available to view at our office, your local
plan room or at <http://www.co.solano.ca.us/>

Call for assistance in obtaining bonds, line of
credit, and/or insurance.

Gordon N. Ball, Inc.

333 Camille Avenue • Alamo, CA 94507
Phone: 925-838-5675 • Fax: 925-838-0814
Contact: Linda Brain

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**BARNARD CONSTRUCTION
COMPANY, INC.**
SBE OPPORTUNITIES

Barnard Construction Company, Inc., an Equal Op-
portunity Employer, is seeking quotes from interested
and qualified Small Business Enterprises (SBE's) and
other subcontractors and suppliers for the following:

PROJECT: Third St Light Rail Program Phase 2 -
Union Square/Market Street Station
OWNER: San Francisco Municipal
Transportation Agency
BID DATE: July 25, 2012 at 3:00 pm (PDT)

Firms that are certified by one of the following
programs are qualified to help achieve the SBE
participation goals established for this project (no
other certifications qualify): California Unified
Certification Program with USDOT "Federal Pro-
gram", California Dept of General Services "State Pro-
gram", or City/County of San Francisco LBE Program
"City Program".

OPPORTUNITIES INCLUDE: Demolition, Site
Security Fencing, Relocation of Utilities, Hazardous
Waste Abatement, Trucking, Contaminated Waste
Trucking and Disposal, Welding, Geotechnical In-
strumentation, Electrical, Elevators, Security, Land-
scaping and Vegetation Relocation, Street Restoration,
Temporary Office Install/Construction, Environ-
mental Consulting, Steel Fabrication, Underpinning,
Earthwork, Asphalt Paving, Traffic Control, Concrete
Construction, Concrete Reinforcing, Ready-Mix Con-
crete Supply, Miscellaneous Surface Concrete, Shot-
crete, Rock Mass Grouting, Jet Grouting, Surveying,
Water Treatment Plant Installation, Surveying, Pho-
tography, Sanitation, Janitorial Services, Waste Re-
moval, Materials Testing and Inspection, Pest Control,
Video/Utility Inspection, Waterproofing, Aggregates
and Other Construction Scopes (call and ask!)

PLANS AND SPECIFICATIONS:

To obtain electronic copies of the bid documents
at no cost, please contact
Bernie Ancheta with SFMTA directly.
Email request: Bernie.Ancheta@sfmta.com
Phone request: (415) 701-4278
Fax request: (415) 701-4300

Upon receipt of the project documents, please contact
becky.turley@barnard-inc.com in our office for as-
sistance in locating the information pertinent to your
scope of work.



**Santa Clara Valley
Transportation Authority**
Design-Build Contract DB1102F
Silicon Valley Berryessa Extension
Project C700

Procurement opportunities through
Skanska-Shimmick-Herzog
will be diverse and ongoing.

Please visit:
www.sshjv-c700.com

frequently to see procurement opportunities
and project contacts in the Bid Packages
folder. Plans, specs, drawings, etc. can be
found on the procurement web site.

An Equal Opportunity Employer
is requesting bids / quotations from all qualified
LBE Sub-contractors and material suppliers
for the following project:

City of San Francisco
Ellis O'Farrell Parking Corporation
For the Management and Operation of
Ellis O' Farrell Garage
Bid Date: June 26, 2012, 4:00 pm (PST)
Please Respond By:
June 21, 2012 12:00 pm (PST)

This request includes the following: Cleaning Sup-
plies, Sweeping Services, Uniforms, Employment
Services, Security Services, Office Supplies, Janito-
rial Services, Accounting Firms and Legal Firms
Bid documents can be viewed at or obtained from:
www.sfmta.com

Central Parking System will assist interested
LBE's in obtaining bonds, lines of credit and/or
insurance if necessary. Central Parking System
is an equal opportunity employer and sincerely
encourages LBE Subcontractors and Suppliers
participation on this project.

Central Parking SF

1750 Montgomery Street, 1st Floor
San Francisco, CA 94111
Phone: 415-835-9456 Fax: 415-277-0405
Contact: **Jeanette Walker** • jwalker@parking.com

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and SBE Newsletter**



Projec Name: 474 Natoma Street
Location: 474 Natoma Street
San Francisco, California

Bid Date: July 19, 2012 @ 2:00pm
Pre-Bid Conference: July 9, 2012 @ 9:30am
Location: 180 Hubbell Street, San Francisco, CA

Nibbi Brothers has been selected as the General
Contractor for the 474 Natoma Street project and
is requesting Window Washing Equipment bids
(embeds will be installed per EBM drawings),
from all qualified Subcontractors and Suppliers
including those certified with the Office of the
City Administrator (Successor Agency to SFRA).
This project consists of 60 new construction apart-
ments, common use areas, ground floor parking
garage shared between the two residential build-
ings, and podium level courtyard. The mid-rise
building is 85-foot tall concrete structure.

The Office of the City Administrator (Successor
Agency to SFRA) participation goal has been
established for this project at: 31% for MBE Sub-
contractors and 10% for WBE Subcontractors and
we highly encourage all Office of the City Ad-
ministrator (Successor Agency to SFRA) certified
Subcontractors to bid.

To obtain bid and contract documents please
email kristinnm@nibbi.com.

FAX PROPOSALS TO NIBBI BROTHERS
GENERAL CONTRACTORS AT:
415-241-2951 or email: scottc@nibbi.com.

For information regarding this project contact:
Nibbi Brothers General Contractors
415-863-1820 Phone 415-241-2951 Fax

Request For Qualified MBE/DBE
Subcontractors & Suppliers for:

EBMUD -

Leland Pressure Zone Improvements
Walnut Creek, CA • Project No. 2025A
Bid Date: 6/27/12 @ 1:30 PM

Respond By: 12:00 PM

Work includes installation of 24" CML&C
Water main piping and valves at Lacassie
Avenue, Walnut Creek, CA. Also, work includes
installation of 24" water main piping on Larkey
Lane, Walnut Creek, CA. Work also includes
similar pipeline work at Danville pump station
in Alamo, CA. Sub-Bid and material quotations
being requested include, but are not limited
asphalt paving, owner/operator backhoe/exca-
vator service, street striping, sand/gravel ma-
terials, trucking and asphalt sawcutting.

Pacific Mechanical Corporation

2501 Annalisa Drive • Concord, CA 94520
Phone: (925) 827-4940 • Fax: (925) 827-0519
Contact: Sonja Mundy

Plans are available for viewing in our Concord Office.
Call for Bonding/Insurance Assistance.

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PUBLIC LEGAL ADVERTISEMENTS



CITY & COUNTY OF SAN FRANCISCO DEPARTMENT OF PUBLIC WORKS

Contract No. 3119V(R)
(ID No. FCP12083)

BOEDDEKER PARK AND CLUBHOUSE

Sealed bids will be received at 875 Stevenson Street, Room 420, San Francisco, California 94103 until **2:30 p.m. on July 11, 2012**, after which they will be publicly opened and read. Digital files of Bid Documents may be downloaded at no cost from the Department of Public Works (DPW) Electronic Bid Documents download site at <http://bsm.sfdpw.org/contractadmin>, or purchased on a CD format from 875 Stevenson St., RM 420, SF, CA 94103, telephone 415-554-6229, for a non-refundable \$15.00 fee paid by cash or check to "Department of Public Works".

Addenda and other bid changes will be distributed by email only to plan holders with email addresses, and will be posted on the Bids and Contracts page at the City's Office of Contract Administration website address: <http://mission.sfgov.org/OCABidPublication/>

The work includes demolition of the existing park and clubhouse to build a new clubhouse (over 4000 sf); play areas; basketball court; fitness areas; walking path; outdoor plazas; landscaping; lighting; outdoor furniture; fence; and

other related work. The time allowed for completion is 400 consecutive calendar days. The Architect's estimate is in excess of \$4,700,000. For more information, contact the Project Manager, Jacob Gilchrist at (415) 581-2561.

Pursuant to San Francisco Administrative Code (SFAC) Section 6.25, "Clean Construction" is required for the performance of all work.

The Specifications include liquidated damages. Contract will be on a Lump Sum Bid Items basis. Progressive payments will be made.

Bid discounts may be applied as per SFAC Chapter 14B. Subcontracting goal is **23% LBE**. Call Amy McConnel at 415-252-2513 for details. In accordance with SFAC Chapter 14B requirements, all bidders, except those who meet the exception noted below, shall submit documented good faith efforts with their bids and must achieve 80 out of 100 points to be deemed responsive. Bidders will receive 15 points for attending the pre-bid conference. Refer to HRC Form 2B for more details. Exception: Bidders who demonstrate that their total LBE participation exceeds the above subcontracting goal by 35% will not be required to meet the good faith efforts requirements.

A pre-bid conference will be held on **June 27, 2012, 11:00 a.m.**, at Boeddeker Clubhouse, 246 Eddy St., San Francisco.

For information on the City's Surety Bond Program, call Jennifer Elmore at (415) 217-6578.

A corporate surety bond or certified check for ten percent (10%) of the amount bid must accompany each bid. SFAC Sec. 6.22(A) requires all construction contracts awarded by the City and County of San Francisco to include performance and payment bonds for 100% of the contract award.

Class "B" license required to bid.

In accordance with SFAC Chapter 6, no bid is accepted and no contract in excess of \$400,000 is awarded by the City and County of San Francisco until such time as the General Manager of the Recreation and Park Department recommends the contract for award, and the Recreation and Park Commission then adopts a resolution awarding the Contract. Pursuant to Charter Sec. 3.105, all contract awards are subject to certification by the Controller as to the availability of funds.

Minimum wage rates for this project must comply with the current General Prevailing Wage as determined by the State Dept of Industrial Relations. Minimum wage rates other than applicable to General Prevailing Wage must comply with SFAC Chapter 12P, Minimum Compensation Ordinance.

Right reserved to reject any or all bids and waive any minor irregularities.

6/21/12

CNS-2334646#

SMALL BUSINESS EXCHANGE

UC IRVINE

NOTICE INVITING GENERAL CONTRACTOR PREQUALIFICATION

Prequalification Questionnaires will be received by the **University of California, Irvine (UCI)** from General Contractors (GC) wishing to submit **DESIGN BUILD** proposals for the **CRAWFORD HALL RENOVATION & EXPANSION, PROJECT NO. 991028**.

Prequalification questionnaires will be accepted from contractors teamed with architects that have completed comparably sized design-build projects as described in the questionnaire.

DESCRIPTION: Demolish existing interior improvements and renovate approximately 14,000 sf in Crawford Hall for a new Weight Room and Academic Center. Weight Room includes installation of gym flooring; construction of 2 conference rooms, an ADA ramp, and glass doors at archway and entrance; new ceiling, lighting and flooring at lobby; and ADA compliant restrooms. Academic Center includes open ceiling, reuse of existing lighting and HVAC distribution, expansion into adjacent space, and new carpet. Project completion time: 300 Calendar Days

PROJECT DELIVERY: Design Build

ESTIMATED DESIGN AND CONSTRUCTION COST: \$1,388,000

MANDATORY PREQUALIFICATION CONFERENCE: 6/28/12 at UCI Design & Construc-

tion Svcs., 5201 California Ave, Ste 250, Irvine, CA 92697 **beginning promptly at 10 AM.**

PROCEDURES: 6/25/12 at 2 PM, prequalification questionnaires are available electronically from UCI Design & Construction Svcs., 5201 California Ave, Ste 250, Irvine, CA 92697. Questionnaires must be received by 7/12/12 at 2 PM only at UCI Design & Construction Svcs.

UCI reserves the right to reject any or all responses to this notice, to waive non-material irregularities, and to deem GCs prequalified to submit proposals for the project. To prequalify, GCs must agree to comply with all proposal conditions including state prevailing wages, 10% bid bond, 100% payment and performance bonds, and insurance reqs. A contract will be awarded to the contractor/architect team ("design builder") who offers UCI the best value. General Building "B" California Contractors License req'd.

Every effort will be made to ensure that all persons have equal access to contracts and other business opportunities with the University within the limits imposed by law or University policy. Each Bidder may be required to show evidence of its equal employment opportunity policy.

Contact David Donovan (949) 824-6582, ddonovan@uci.edu for the questionnaire.

For other opportunities:
www.designandconstruction.uci.edu

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