CHAPTER 26
USE OF FICTITIOUS NAMES

§ 26101. Fictitious Names Generally

Except as provided in the next section every person transacting business in Guam under a fictitious name and every partnership transacting business in Guam under a fictitious name, or a designation not showing the names of the persons interested as partners in such business, must file with the Director of Revenue and Taxation of Guam a certificate, stating the name in full and place of residence of such person and stating the names in full of all the members of such partnership and their places of residence.

SOURCE: CC § 2466: amended by P.L. 6-68 (1962); reference to Director of Revenue & Taxation made pursuant to P.L. 9-228 (1968).

§ 26102. Foreign Partnerships.

A commercial or banking partnership, established and transacting business in a place without the United States, may use in Guam the partnership name used by it there, although it be fictitious, or does not show the names of the persons interested as partners in such business.

SOURCE: CC § 2467.

COMMENT: The amendment to § 26101 by P.L. 6-68 omitted any reference to publication of the notice. Therefore, the Compiler has omitted reference to publication in this section. That former reference, in any event, specifically never did require publication by foreign partnerships.


The certificate filed with the Director of Revenue and Taxation as provided in § 26101 must be signed by the person therein referred to, or by the partners, as the case may be and acknowledged before some officer,
authorized to take the acknowledgment of conveyances of real property. Where a business in hereafter commenced by a person under a fictitious name or a partnership is hereafter formed, the certificate must be filed within one month after the commencement of such business or after the formation of the partnership, or within one month from the time designated in the agreement of its members for the commencement of the partnership. Where the business has been heretofore conducted under a fictitious name or where the partnership has been heretofore formed, the certificate must be filed and the publication made within six months after this Code [Civil Code - 1953] goes into effect.

No person doing business under a fictitious name, or his assignee or assignees, nor any persons doing business as partners contrary to the provisions of this Chapter, or their assignee or assignees, shall maintain any action upon or on account of any contracts made, or transactions had, under such fictitious name, or in their partnership name, in any court of Guam until the certificate has been filed and the publication has been made as herein required.

SOURCE: CC § 2468.

COMMENT: Requirement for publication was repealed from § 26101.


On every change in the members of a partnership transacting business in Guam under a fictitious name, or a designation which does not show the names of the persons interested as partners in the business, except in the cases mentioned in § 26102, a new certificate must be filed with the Director of Revenue and Taxation, and a new publication made as required by this Chapter on the formation of such partnership.

SOURCE: CC § 2469.

COMMENT: Publication is no longer required by § 26101.

§ 26105. Abandonment.

Every person and every partnership transacting business in Guam under a fictitious name, or a designation not showing the names of the persons interested as partners in such business, who has filed a certificate in accordance with § 26101, may, upon ceasing to use that name, file with the Director of Revenue & Taxation a certificate of abandonment of name, stating the name in full and the place of residence of such person, and stating the names in full of all the members of such partnership and their
places of residence. Such certificate shall be filed by the person therein referred to, or by one or more of the partners, as the case may be.

**SOURCE:** CC § 2469.1 added by P.L. 6-68.

### § 26106. Registration.

The Director of Revenue & Taxation must keep a register of the names of firms and persons mentioned in the certificates filed with him pursuant to this Chapter, entering in alphabetical order the names of every such person who does business under a fictitious name, and the fictitious name, and the name of every such partnership, and of each partner therein. Upon filing of a certificate of abandonment of the use of a fictitious name, as provided in § 26105, the Director of Revenue & Taxation shall enter the fact of abandonment in the register.

**SOURCE:** CC § 2470 amended by P.L. 6-68.

### § 26107. Certified Copies.

Copies of the entries of the Director of Revenue & Taxation's clerk, as herein directed, when certified by him, and affidavits of publication, as herein directed, are presumptive evidence of the facts therein stated.

**SOURCE:** CC § 2471.

**COMMENT:** No publication is required by § 26101.

### § 26108. Foreign Partnership; Agent.

Every co-partnership, other than those mentioned in §26102 of this Chapter, domiciled outside of Guam, and having no regular place of business within Guam, must within forty (40) days from the time it commences to do business therein, file in the office of the Director of Revenue & Taxation of Guam, a designation of some person residing within Guam upon whom process issued by authority of or under any law of Guam, may be served. A copy of such designation, duly certified by the Director of Revenue & Taxation, is sufficient evidence of such appointment. Such process may be served on the person so designated, or, in the event that no such person is designated, then on the Director of Revenue and Taxation, together with a fee of Forty Dollars ($40.00) which shall be included as taxable cost in judicial proceedings, and the service is a valid service on such partnership.


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