

Ellen carlson



**ASSIGN
BUSTER**

Case of Ellen Carson 1) Discuss at least two intellectual property issues that might arise in the operation of the Web site. Two intellectual property issues that I see and fall under the copyright law are the expression of ideas and the arrangement of element. Ellen will need to be very original in the creation of her Web site, as law protects many ideas and the arrangement of element. Her Web site will need to very different to other children’s sites out there. 2) Describe the ethical issues that Ellen faces because of the ages of her intended audience members.

Some of the ethical issues that Ellen will face based on the age of the intended audience, is that by law children under the certain age (12 or 13) don’t have the ability to read and understand privacy statements or the risk of providing personal information. 3) Outline the law with which the site must comply when it registers site visitors under the age of 13. Include recommendations regarding how Ellen can best comply with those laws. In the US, the Children Online Privacy Protection Act of 1998 (COPPA) provides restrictions on data that can be collected on Web sites that are attracted by minors.

One recommendation that Ellen could use on the Web site would be that when children under age 13 are trying to register to her site, she can collect parents’ email address to notify parents that their child is registering to her Web site. Parent will need to respond to the email as an approval confirmation. Many Web sites that are for children are using the email response as a way of approval and knowledge. 4) Describe the sales tax liabilities to which the Web site will be exposed. Assume that Ellen will

operate the site from her home office in Michigan and that EPE will manufacture the merchandise in Texas.

The merchandise will be warehoused at EPE distribution centers in New Jersey, Ohio, and California. Based on the assumption that Ellen conduct business from five different states: Establishing business connection with several states will create Nexus, which mean that the company could be responsible of paying taxes to the different states that the company is connected to. The company can become subject to several type of taxes: income taxes, property taxes and transaction taxes. In regards to the sales tax, companies that have establish Nexus with a state will need to collect sales tax from the customer.