INSIGHTS · BLACKREFER

Your Domain Is Property. Make Sure It's Your Company's.

By the BlackRefer Editorial Team · November 13, 2026 · About a 12-minute read

Your domain is a business asset. Who owns it, how the IRS and GAAP treat it, the 60-day transfer lock, and how to avoid a fight with your web designer, plus an audit checklist.

The BlackRefer Editorial Team writes BlackRefer Insights, practical guides for business owners built from primary sources. This piece treats your domain name as what courts and the IRS say it is: a business asset, with ownership, tax and dispute rules to match.

Not legal, tax or financial advice. This is general information about federal tax rules, accounting standards and domain-name policies as of November 16, 2026. State law, your entity type and your facts change the answer. Nothing here suggests that any domain will gain value. Do this with your attorney and CPA.

BlackRefer didn't start with a blank domain. We bought ours at auction for what came with it: backlinks from an old directory that used to live at that address. People still arrive through those old links. Instead of a dead end, our custom 404 page catches that legacy traffic and turns it into visitors.

A domain can carry history and traffic that a brand-new name doesn't have. That makes it an asset, and an asset comes with questions: who owns it, how it's taxed and protected, and what happens if someone else claims it.

What a domain costs, and why the price misleads

Registering a name nobody has claimed can cost little, often a modest annual fee. Buying one someone already owns can cost far more. Some domains sell for large sums; most don't, and there's no standard way to value one.

Either way, the price is the small number. Lose control of the name and you can lose your website, your email and the trail of links that sends customers to you.

Part 1: Who's on the registration?

The registrant is the owner of record

When you register a domain, two parties are involved: the **registrar** (the company you register through) and the **registrant** (the person or organization the name is registered to). ICANN, which oversees the domain system, says registrations are "subject to a Registration Agreement with an ICANN Accredited Registrar," and it spells out the registrant's duties: "You will assume sole responsibility for the registration and use of your domain name," "You must provide accurate information ... and promptly update this," and "You must respond to inquiries from your Registrar within fifteen (15) days." 1

Here's where businesses get hurt. ICANN's Transfer Policy says the Registered Name Holder and the administrative contact are "the only parties that have the authority to approve or deny a transfer request," and "in the event of a dispute, the Registered Name Holder's authority supersedes that of the Administrative Contact." 2 And under ICANN's registrar agreement, a registrant that licenses the name to someone else "is nonetheless the Registered Name Holder of record." 3

Control follows the name in the registrant field, whoever paid for it. If your web designer, an employee, a co-founder or even you personally is listed, that person, not your company, holds the name of record.

Put the company's legal name in the registrant field

That's why the registrant should be your **company's legal name**, the same name on your formation documents and bank account, not the founder, the designer or the agency. If the business is ever sold, financed or split between partners, a domain registered to an individual is a loose thread. Bring in your attorney and CPA, especially if you're changing an existing registration.

Why expiration notices matter

Registrars must notify the registered name holder "at least two times" before a name expires, roughly "one month" and "one week" ahead, and most gTLD registries must offer a 30-day Redemption Grace Period after deletion during which a name can be restored. 4 Those notices go to the email on file. If that's a former employee's inbox or a designer's address, you may never see them.

Public lookups are changing too. ICANN says RDAP "was created as the replacement for the WHOIS protocol," and as of January 28, 2025, registries and registrars are generally no longer required to provide WHOIS (with exceptions for .com, .name and .post). 5 Don't rely on a public lookup to prove you own your name. Keep your own records: registrar account screenshots, invoices and the registrant details.

Part 2: The designer problem

Hypothetical (no real business): a bakery owner hires a freelance designer to build a website. To save time, the designer registers the domain in their own registrar account, under their own name, and bills the bakery for it. Three years later, the relationship ends badly. The designer stops answering. The bakery's site and email run on a name the bakery doesn't control.

Can the bakery file a domain dispute to get it back? Probably not. The UDRP, the main fast-track dispute process (covered in Part 5), is built for cybersquatting. WIPO's overview of panel decisions says that in "complex business or contractual disputes," panels "have tended to deny the case ... on the narrow grounds that the dispute between the parties exceeds the relatively limited 'cybersquatting' scope of the UDRP, and would be more appropriately addressed by a court." 6 So the bakery's fix may be a demand letter or a lawsuit. That's expensive for a name that might have cost little to register.

How to prevent it:

1. **Register the domain yourself,** in a registrar account the company owns, using a company email and payment method.

2. **Give designers delegated access,** not ownership, if your registrar allows it.

3. **Put it in the contract.** Your web-services agreement should say the company is the registrant, who holds account credentials and what must be handed over when the engagement ends. Have your attorney review it.

4. **Audit now.** Log in, check the registrant name and email on every domain you use, and fix anything that isn't the company.

Part 3: Courts treat domains as property

One clear statement comes from Kremen v. Cohen (9th Cir. 2003), the sex.com case. The registrar had handed the name to a forger on the strength of a forged letter. The court held that Kremen "had an intangible property right in his domain name," explaining: "Like a share of corporate stock or a plot of land, a domain name is a well-defined interest... Ownership is exclusive in that the registrant alone makes that decision. Moreover, like other forms of property, domain names are valued, bought and sold." 7 The IRS's own lawyers cite the case for the point that a domain name is a form of intangible property. 8

The case carries two lessons. A domain can be stolen, and the law can treat it that way. And the property right the court protected belonged to the **registrant**, which brings us back to Part 1.

How much is that property worth? There's no official formula. In Amazon.com, Inc. v. Commissioner, a large transfer of "marketing intangibles (including trademarks, website content, and domain names)" to a foreign affiliate led to a long fight between the company and the IRS over how to value them. According to a summary in The Tax Adviser, assumptions about useful life were at the center of the dispute. 9 The Ninth Circuit affirmed the Tax Court in 2019. 10 Comparable sales, a name's length and brand fit, and any traffic it

already gets are commonly discussed factors. If the number matters for taxes or a sale, get a written valuation and review it with your attorney and CPA.

Part 4: How a domain shows up in your taxes and books

Buying a domain from someone else: capitalize, not expense

The main IRS analysis is a Chief Counsel Advice memo, **CCA 201543014** (dated September 10, 2015; released October 23, 2015). **It is not precedent.** The tax code says "a written determination may not be used or cited as precedent," and the memo itself says "This advice may not be used or cited as precedent." 11,8 Treat it as a window into how the IRS's lawyers think, not as law.

What it says, for domains bought on the secondary market for use in a business:

• **The cost is capitalized.** Costs to acquire "a generic domain name or a non-generic domain name from the secondary market for use in the taxpayer's trade or business must be capitalized," whether the name is generic or a brand. 8

• **A name used as a brand is generally amortized over 15 years.** If the domain "is registered as a trademark or functions as a trademark," it's a Section 197 intangible, amortized "ratably over a 15-year period." 8,12 Identifying the business alone isn't enough; the name "must be used to identify goods or services and to distinguish them from those provided by others." 8

• **A name tied to a working website can also qualify.** A non-trademark name, or a generic one, can be a Section 197 "customer-based intangible" if it's associated with a website "that is already constructed and will be maintained by the acquiring taxpayer" (and, for generic names, bought to sell ad space or provide goods or services through the site). The memo notes "further factual development is needed." 8

• **A parked generic name may get no annual deduction at all.** For a generic name bought with no website and no goods or services offered, the memo says its value "does not meet the definition of goodwill," falls outside Section 197, and can be amortized "only if the taxpayer can show a limited useful life," adding that "the registration period of a domain name ... is not its useful life." 8 A "someday" domain may produce no deduction until it's sold or abandoned. The memo also doesn't cover names bought "for resale or for investment." 8

If your purchased domain is used as a brand or with an active website, the IRS's lawyers have said it's generally amortized over 15 years. A parked name may not be.

One more trap: if you buy several domains in one transaction (or a business that owns several) and later drop one, the tax code says "no loss shall be recognized" on that one while you keep the others; its basis shifts to the ones you keep. 12

Registering a brand-new name or renewing

CCA 201543014 covers only names "acquired from the secondary market." 8 We found no IRS guidance on how to treat the fee for registering a new, unclaimed name, or a renewal. Ask your CPA. (The website itself is a separate question. A 2025 law lets businesses deduct domestic research costs, including "any amount paid or incurred in connection with the development of any software," or elect to amortize them over at least 60 months, as of tax years beginning after December 31, 2024. 13 Whether a given website build counts as software development isn't settled; ask your CPA.)

Your books (GAAP) can differ from your taxes

Under current accounting standards, "costs to obtain and register an internet domain shall be capitalized" as an intangible asset. 14 Whether a domain is then **indefinite-lived** (not amortized, but tested for impairment) or **finite-lived** (amortized) is a judgment. The standard says a useful life is indefinite if no "legal, regulatory, contractual, competitive, economic, or other factors limit" it, and "indefinite does not mean the same as infinite." 15 Indefinite-lived intangibles are tested for impairment at least annually, as PwC's guide summarizes the standard. 16 We found no FASB text classifying domains specifically; in practice, many businesses treat a renewable, core domain as indefinite-lived, but that depends on the facts.

That means a domain can be amortized over 15 years for tax and not amortized at all on your books.

The accounting rule is changing. FASB's ASU 2025-06 supersedes the website-development guidance in ASC 350-50 and folds it into internal-use software guidance (ASC 350-40). It's effective "for all entities for annual reporting periods beginning after December 15, 2027," with early adoption permitted. 14 As of November 2026, until your business adopts it, ASC 350-50 still applies. Under the new guidance, domain costs are "evaluated for capitalization" under the same intangibles section, content entry and hosting are still expensed, and capitalization of development begins when management "has authorized and committed to funding" the project and completion is probable. 14 If you issue financial statements to a lender or investors, ask your CPA when to adopt.

Part 5: Buying, moving and defending a name

Buying from an existing owner

For a domain purchase, many buyers use a licensed escrow service so neither side pays or transfers first. Check the license. California's regulator says companies "performing escrow services over the Internet in California, or ... for consumers in California, are subject to the licensing requirements of the Escrow Law." 17

Transfer locks: the 60-day rules still apply

As of November 16, 2026, ICANN's current Transfer Policy lets a registrar deny a transfer requested "within 60 days of the creation date" or within 60 days after a prior transfer. After a **change of registrant**, the registrar "must impose a 60-day inter-registrar transfer lock" unless the registrant opted out beforehand, and registrars must advise moving registrars first to avoid it. 2 Plan around that window: if you buy a name and change the registrant to your company, you may be locked to that registrar for 60 days.

ICANN has approved changes that would shorten some transfer waiting periods to 30 days, but as of November 2026 they are not yet in effect. The ICANN Board adopted the recommendations on June 7, 2026, and implementation is listed as "in queue" with no effective date published. 18,19,20

When someone claims your name, or you want theirs

• **UDRP.** A complainant must prove all three: the domain is "identical or confusingly similar" to its mark, the holder has "no rights or legitimate interests," and the name "has been registered and is being used in bad faith." 21 Defenses include bona fide prior use and being "commonly known by the domain name." 21 Remedies are "limited to" cancellation or transfer, and a decision isn't implemented if the holder files in court within ten business days. 21 As of November 2026, WIPO's fee for a single-panelist case with one to five names is USD 1,500, not counting attorneys. 22

• **It's busy.** Trademark holders filed 6,282 UDRP complaints with WIPO in 2025, "the largest number of filings ever received," covering more than 143,000 domain names (WIPO figures only; other providers aren't included). 23,24

• **Federal law.** The Anticybersquatting Consumer Protection Act makes a person liable for registering, trafficking in or using a domain confusingly similar to a distinctive mark with "a bad faith intent to profit." 25 Statutory damages run "not less than $1,000 and not more than $100,000 per domain name." 26 That protects your brand, and it's a risk if you buy a name that resembles someone else's. Check with your attorney before you do.

• **Your own brand.** A ".com" name can be a trademark if consumers see it as a brand; the Supreme Court said a "generic.com" term is generic "only if the term has that meaning to consumers." 27

The bottom line

Start with the registrant field. Put the company's legal name there, and make sure the registrar account and the renewal email belong to the company too. Keep your own records. Know how each name is taxed and booked, and plan any transfer around the rules in force today. Work through each step with your attorney and CPA.

General information, not legal, tax or financial advice. Policies and figures are as of November 16, 2026.

Companion: Domain Ownership & Asset Audit

• ☐ Every domain we use is registered to the **company's legal name**, not a founder, employee, designer or agency.

• ☐ The registrar account belongs to the company, with a company email, company payment method and multi-factor login.

• ☐ Multi-year registration or auto-renew is on, and renewal notices go to an inbox the company controls.

• ☐ We keep our own records (account screenshots, invoices, registrant details) instead of relying on public lookups.

• ☐ Web-services contracts say the company is registrant and require handover of credentials at the end of the engagement (attorney-reviewed).

• ☐ Designers and vendors have delegated access, not ownership.

• ☐ Our CPA knows which domains we **bought** (capitalized; possibly 15-year amortization) vs. **registered new**, and which are parked.

• ☐ If we issue financial statements, our CPA has set the GAAP treatment (indefinite vs. finite life) and our ASU 2025-06 adoption date.

• ☐ Before buying a name, we've checked it against others' trademarks with our attorney (UDRP and ACPA risk).

• ☐ For any purchase, we use a licensed escrow service and plan around the 60-day change-of-registrant lock.

• ☐ We've decided whether our own domain should be part of a trademark strategy.

• ☐ We re-check ICANN transfer rules before any move (30-day changes are approved but not yet in effect as of Nov 2026).

Follow BlackRefer Insights for more practical, sourced guides for Black business owners. And if you know a Black-owned business that belongs in the BlackRefer directory, refer it. It takes about a minute, and no account is needed.

About the editorial team: BlackRefer's editorial team researches and writes practical guides for Black business owners and the people who support them. Every statistic is linked to its primary source, and examples are labeled as examples.

Sources

1. ICANN, Registrants' Benefits and Responsibilities. https://www.icann.org/resources/pages/benefits-2013-09-16-en

2. ICANN, Transfer Policy (updated 21 February 2024), §§I.A.1.1, I.A.3.7.5–3.7.6, II.C. https://www.icann.org/resources/pages/transfer-policy-2024-02-21-en

3. ICANN, 2013 Registrar Accreditation Agreement, §3.7.7.3. https://www.icann.org/resources/pages/approved-with-specs-2013-09-17-en

4. ICANN, Expired Registration Recovery Policy, §§2.1.1, 3.1. https://www.icann.org/resources/pages/errp-2013-02-28-en

5. ICANN, "Registration Data Access Protocol (RDAP)." https://www.icann.org/rdap

6. WIPO, Overview of WIPO Panel Views on Selected UDRP Questions, 3.1 (updated Feb 2026), §4.14.6. https://www.wipo.int/amc/en/domains/search/overview3.1/

7. Kremen v. Cohen, 337 F.3d 1024, 1030 (9th Cir. 2003). https://openjurist.org/337/f3d/1024/kremen-v-cohen

8. IRS Office of Chief Counsel, CCA 201543014, Treatment of Costs to Acquire Internet Domain Names for Use in Taxpayer's Trade or Business (Sept 10, 2015; released Oct 23, 2015). Not precedent. https://www.irs.gov/pub/irs-wd/201543014.pdf

9. AICPA, The Tax Adviser, "Amazon wins transfer-pricing case" (June 2017). https://www.thetaxadviser.com/issues/2017/jun/amazon-wins-transfer-pricing-case/

10. Amazon.com, Inc. v. Commissioner, No. 17-72922 (9th Cir. Aug. 16, 2019). https://cdn.ca9.uscourts.gov/datastore/opinions/2019/08/16/17-72922.pdf

11. 26 U.S.C. §6110(k)(3). https://www.law.cornell.edu/uscode/text/26/6110

12. 26 U.S.C. §197(a), (d), (f)(1)(A). https://www.law.cornell.edu/uscode/text/26/197

13. 26 U.S.C. §174A (added by P.L. 119-21, §70302(a)). https://www.law.cornell.edu/uscode/text/26/174A

14. FASB, ASU 2025-06, Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40) (Sept 2025). https://asc.fasb.org/layoutComponents/getPdf?fileName=ASU%2B2025-06.pdf&isSitesBucket=true

15. FASAB staff memorandum, Dec 2025, Topic B, p. 10 (quoting ASC 350-30-35-4 and 35-6). https://files.fasab.gov/pdffiles/25_12_Topic_B_IA_IUS_web.pdf

16. PwC Viewpoint, Business combinations guide, §8.2 (Aug 6, 2026). https://viewpoint.pwc.com/dt/us/en/pwc/accounting_guides/business_combination/business_combination___28_US/chapter_8_accounting_US/82_indefinitelived_i_US.html

17. California Department of Financial Protection and Innovation, "About the Escrow Law." https://dfpi.ca.gov/regulated-industries/escrow-law/about-the-escrow-law/

18. ICANN Board, Approved Resolutions, 7 June 2026. https://www.icann.org/en/board-activities-and-meetings/materials/approved-resolutions-regular-meeting-of-the-icann-board-07-06-2026-en

19. ICANN, "Implement Policy." https://www.icann.org/policy/implementation

20. ICANN GNSO, Transfer Policy Review Final Report presentation. https://gnso.icann.org/sites/default/files/policy/2025/presentation/transfer-policy-review-final-report-13feb15-en.pdf

21. ICANN, Uniform Domain Name Dispute Resolution Policy, ¶4. https://www.icann.org/resources/pages/policy-2024-02-21-en

22. WIPO, Schedule of Fees under the UDRP. https://www.wipo.int/amc/en/domains/fees/

23. WIPO, SCT/49/2, Update on Trademark-Related Aspects of the Domain Name System (Jan 20, 2026), ¶3. https://www.wipo.int/edocs/mdocs/sct/en/sct_49/sct_49_2.pdf

24. WIPO, WIPO ADR Highlights 2025. https://www.wipo.int/amc/en/center/summary2025.html

25. 15 U.S.C. §1125(d). https://www.law.cornell.edu/uscode/text/15/1125

26. 15 U.S.C. §1117(d). https://www.law.cornell.edu/uscode/text/15/1117

27. USPTO v. Booking.com B.V., No. 19-46 (June 30, 2020), Syllabus p. 1. https://www.supremecourt.gov/opinions/19pdf/19-46_8n59.pdf

Read online at blackrefer.com