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The S corp is a change of the tax code
that congress enacted into law in

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1958, primarily, to give a competitive leg up to small businesses. The subchapter or small-business corporation, commonly referred to as S corp, is a very popular hybrid business structure that provides both limited liability protection and pass-through taxation.

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An S Corporation is a special type of corporation created through the IRS. By electing to be treated as an S Corporation, the corporation can avoid double taxation. What makes the S Corporation different from a

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traditional C Corporation is that profits and losses can pass through to your tax return.

S Corporation Checklist (The Complete Guide in 2021)

The S corporation is a tax designation that a corporation or LLC can elect by

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filing Form 553: Election by a Small Business Corporation with the IRS. It ' s a popular tax election because it has tax-saving potential for both corporations and LLCs. The S election gives a corporation the tax advantages of a pass-through entity.

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If you are an independent contractor (1099), this book is for you. This book will help you to reduce your income tax. Moreover, the Tax Cuts and Jobs Act of 2017 gives 20% deduction from S-Corp's profit. The S-Corp status

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provides educators and students with discussion questions, further readings, and web-based resources to explore the core concepts and issues addressed in the documentary.

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WCG and Jason Watson, CPA, have
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For pleasure! This edition has updated 2020 data such as IRA limits and Social Security wage limits, but it also has a bunch of new information in Chapter 2 for customized multi-entity structures.

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consequences. An S corporation is a small, closely-held corporation

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How can I avoid self-employment taxes? This simple question was the inspiration for creating an article

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describing the benefits of an S Corporation. That original article, which was about four pages long, quickly became a series of KnowledgeBase articles on the Watson CPA Group website. The articles touched on basic topics such as how to elect S Corp status, payroll,

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reasonable salary determination, retirement planning, health care, fringe benefits and liability protection. Those broad topics demanded much more information, both horizontally by spanning into more related issues, and vertically by digging deeper into the granular yet

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riveting levels of the tax code. The articles were grouped and relabeled as the Taxpayer ' s Comprehensive Guide to LLCs and S Corps which grew to 39 pages in its first edition. Time marched on, and more information was added to the first edition such as expanded retirement

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planning concerns, health care
options after the Affordable Care Act
and business valuations including exit
strategies. Boom, we now had our
second edition at over 100 pages. At
that point it was suggested by some
clients and colleagues to convert the
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paperback. So here we are. Each week we receive several phone calls and emails from small business owners across the country who have read our Taxpayer ' s Comprehensive Guide to LLCs and S Corps and praised the wealth of information. Regardless of your current situation,

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Whether you are considering starting your own business or entertaining a contracting gig, or you are an experienced business owner, the contents of this book are for you. This book will show you how to reduce your self-employment taxes through an S Corporation election and how to

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taxpayer in mind. Too many resources simply regurgitate complex tax code without explanation. While in some cases tax code and court opinions are duplicated verbatim because of the precise words, this book strives to explain many technical concepts in layperson terms with some added

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humor and opinions. We believe you will find this book educational as well as amusing.

Practical Guide to S Corporations (Fourth Edition) is written by noted practitioner, author and lecturer Michael Schlesinger. This new Fourth

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Edition contains extensive discussion of the changes brought about by the Pension Protection Act of 2006 and the Small Business and Work Opportunity Tax Act of 2007. It also covers Treasury regulations related to the Code Sec. 199 manufacturing deduction, as well as cases, rulings

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and pronouncements issued since the Third Edition. Comprised of fifteen chapters, this book starts by considering the tax advantages of electing S corporation status. The middle chapters, Chapters 2-12, detail the operations of S corporations, discussing statutory requirements,

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taxpayers who qualify as shareholders, and considerations when converting a C corporation to S status. Chapter 13 provides a comparison of S corporations to other business entities such as limited liability companies, partnerships, and C corporations. Chapter 14 discusses

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S corporation subsidiaries, and Chapter 15 covers employee stock ownership plans (ESOPs) for S corporations. The book also includes detailed reference material. The Index provides the best access to particular information, but the Contents in Detail can be used as a “second

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index” for quick entry into the topics. The Appendices supply sample language that can be used in practice, and the Case Table and Finding Lists compile all of the cases, statutes, rulings, and regulations documented throughout the chapters. S corporations are the most popular

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business entity type, and this updated CCH resource helps practitioners understand and manage individual S corps election, compliance, tax, planning and life-cycle needs. It explains the merits and limitations of S corps in relation to other entity choices and provides

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Articles touched on basic topics such as how to elect S Corp status, payroll, reasonable salary determination, retirement planning, health care, fringe benefits and liability protection. Those broad topics demanded much more information, both horizontally by spanning into

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For more related issues, and vertically by digging deeper into the granular yet riveting levels of the tax code. The articles were grouped and relabeled as the Taxpayer's Comprehensive Guide to LLCs and S Corps which grew to 39 pages in its first edition. Time marched on, and more

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information was added to the first edition such as expanded retirement planning concerns, health care options after the Affordable Care Act and business valuations including exit strategies. Boom, we now had our second edition at over 100 pages. At that point it was suggested by some

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your self-employment taxes through an S Corporation election and how to use your corporation to your retirement and fringe benefit advantage. You will also learn the operational considerations of an S Corp plus the 185 reasons you should NOT elect S Corp status. Want to buy

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and vertically by digging deeper into the granular yet riveting levels of the tax code. Beyond general S Corp benefits, our 2020 edition of this book will show you-1. Entity Structures, and Custom Multi-Entity Arrangements2. The Fallacy of Nevada Corps3. State Taxes, Nexus,

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business owner, the contents of this book are for you. This book is written with the general taxpayer in mind. Too many resources simply regurgitate complex tax code without explanation. While in some cases tax code and court opinions are duplicated verbatim because of

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precision of the words, this book
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concepts in layperson terms with
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"How To Start And Run Your Own

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Corporation" begins where many incorporation books leave off. Peter Hupalo, author of "Thinking Like An Entrepreneur," teaches you the basics of corporate business structure. "How To Start And Run Your Own Corporation" will help you understand: * Which Business

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This book covers the following topics:

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the qualification requirements for a subchapter S election, the allocation of tax items among the shareholders, the effect of those allocations on a shareholder's basis in stock and debt, the limitations on the deduction of pass-through items, the treatment of corporate distributions, the voluntary

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handling the mountain of paperwork
to getting back to business once
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right attorney, accountant, tax

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The "LLC, S-Corp, or C-Corp" question is one of essential importance: Make the right decision, and you'll be paying less tax; you'll know your

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personal assets are protected from lawsuits against your business; and you might even save yourself some money on accounting and legal fees. Make the wrong decision, and you'll be paying an unnecessary amount of tax; you'll be wasting money on legal bills; and you'll be only a lawsuit away

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the protection offered by an LLC will work. (And more importantly, when it will not!) Which business structures could reduce your federal income tax or self-employment tax.

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