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Chapter 14 discusses S corporation subsidiaries, and Chapter 15 covers employee stock ownership plans (ESOPs) for S corporations. S corporations are the most popular 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 clear and practical guidance. Dec 14, 2018 Pages 560

Practical Guide to S Corporations (8th Edition)

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

A Guide to the S Corporation

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