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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

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An S Corporation is a special type of corporation created through the IRS. By

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electing to be treated as an S Corporation, the corporation can avoid double taxation. What makes the S Corporation different from a traditional C Corporation is that profits and losses can pass through to your tax

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The S corporation is a tax

designation that a

corporation or LLC can elect

by filing Form 553: Election

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by a Small Business
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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-

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S corporations are corporations that elect to pass corporate income, losses, deductions, and credits through to their shareholders for federal tax

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purposes. Shareholders of S corporations report the flow-through of income and losses on their personal tax returns and are assessed tax at their individual income tax rates. This allows S corporations to avoid double

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taxation on the corporate income.

S Corporations | Internal Revenue Service

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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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What Is an S Corporation? An election to change the classification of your business from a limited liability company (LLC) to a subchapter S corporation (S corp) can have some pretty significant tax

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