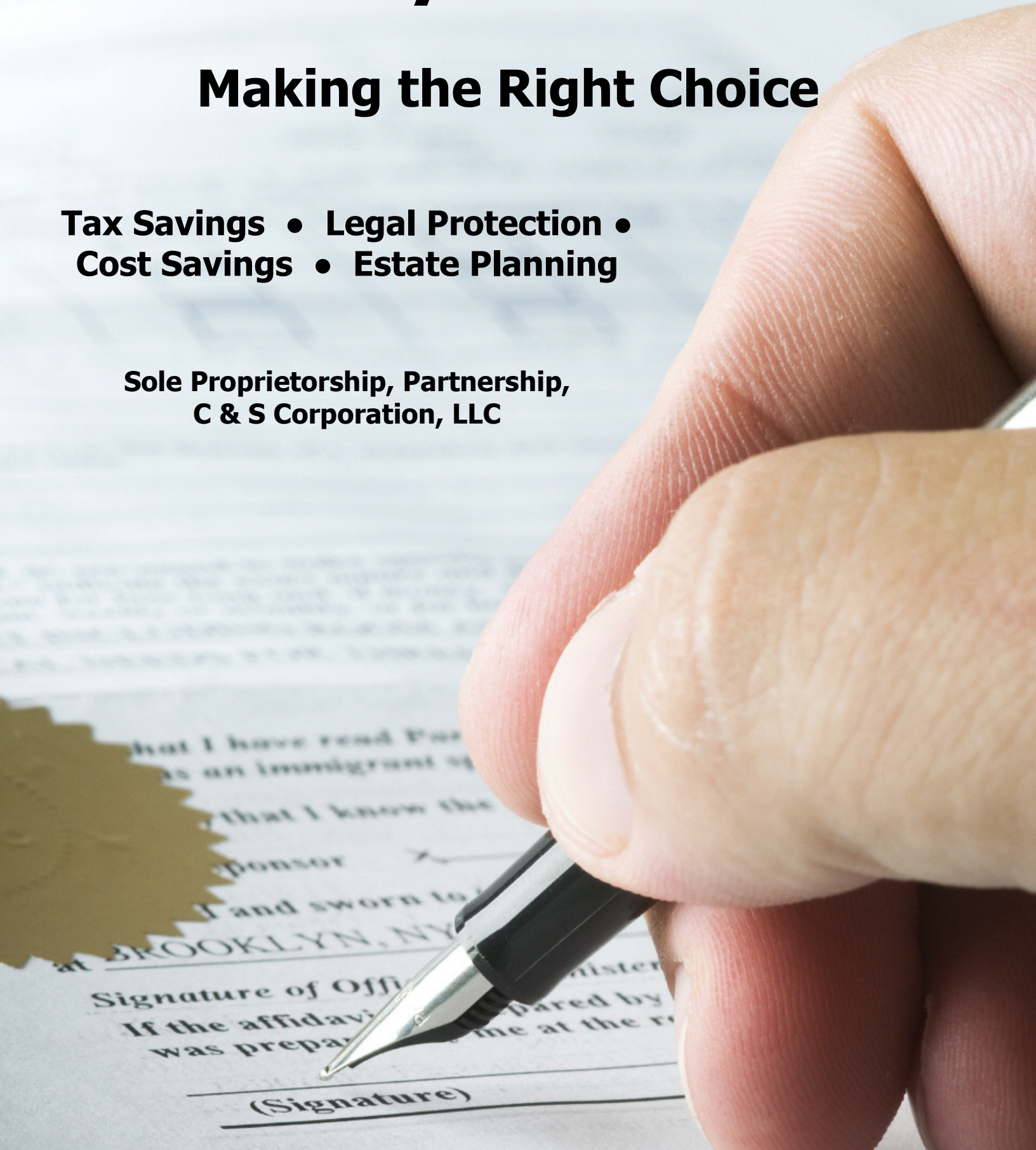


Business and Tax Entity Selection

Making the Right Choice

**Tax Savings • Legal Protection •
Cost Savings • Estate Planning**

**Sole Proprietorship, Partnership,
C & S Corporation, LLC**



Business and Tax Entity Selection

Making the Right Choice

Douglas Rutherford, CPA

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About the Author



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Doug developed the Cash Flow Analyzer® software series beginning in 1993 to assist his clients in analyzing real estate investments. Today, over 25,000 real estate investors, brokers, agents, bankers, mortgage lenders, and others in the USA, Canada, Australia, and other foreign countries use the real estate investment software.



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APPENDIXES

- Appendix A Side-by-Side Comparison of Entity Choices
- Appendix B Self-Employment Tax and FICA Tax Treatment of Pass-Through Income
- Appendix C Major Advantages and Disadvantages of Each Entity
- Appendix D Summary of Available Corporate Entities
- Appendix E Summary Comparison of Various Partnership/LLC Entities

FORMS

- Form 1040 - ES Estimated Tax for Individuals
- Form 1040 - SE Self-Employment Tax
- Form 1040 - SE Instructions
- Form 1040 - Schedule C - Profit or Loss From Business
- Form 1040 - Schedule C - Instructions
- Form 2553 - Election by a Small Business Corporation
- Form 2553 - Instructions
- Form SS-4 - Application for Federal Employer Identification Number