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Practical Guide to S Corporations (8th Edition)

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PRACTICAL GUIDE TO S CORPORATIONS (PRACTICAL GUIDES)  
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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.

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Chapter 14 discusses S corporation subsidiaries, and

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