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S-Corporations vs. Limited Liability Companies



The Limited Liability Companies continues to be the most popular entity today due to its many advantages. The owners of both an LLC and S Corporations have limited liability and both entities can be taxed as either a proprietorship or partnership. An LLC member's risk is also limited to his loss of investment. However, a major protective advantage of the LLC over the S corporation is that the LLC affords you more ownership options. For example, your LLC can be owned by anyone or any entity including a family limited partnership (FLP), a trust, another corporation, etc. S corporation shares cannot be

owned by these entities. Their stock ownership is restricted to individuals or specialized trusts. Thus, it is much more difficult to protect an S corporation than it is an LLC. Another advantage of the LLC is that you can integrate your Estate Planning.

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