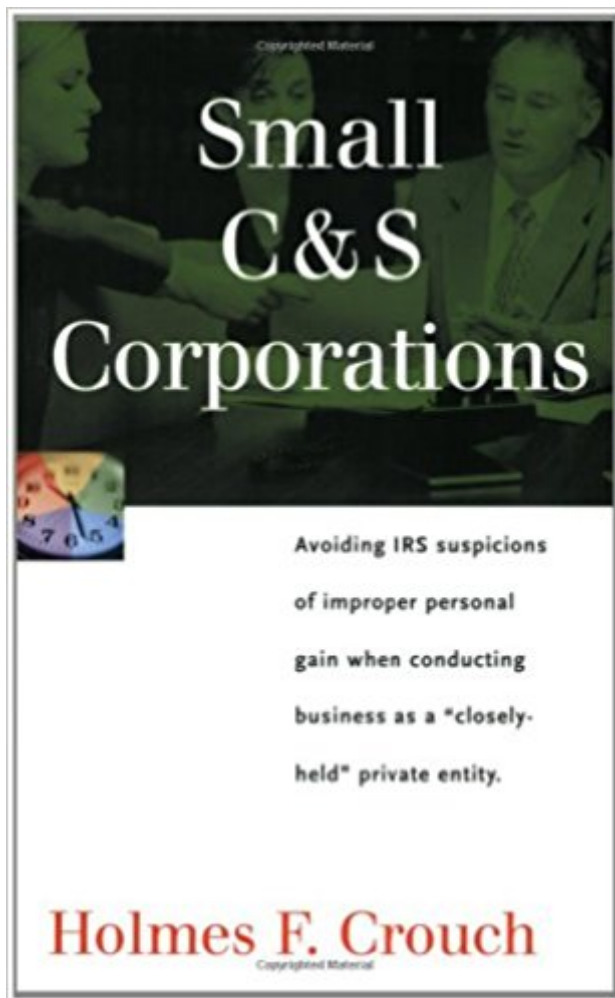




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Small C & S Corporations



Synopsis

Owners of small C & S corporations will learn how to emerge from IRS suspicions of improper personal gains when conducting businesses as private entities. This book examines the characteristics of a bona fide corporation with annual gross receipts under 5 million. These businesses, known as small C or S corporations, can play a vital role in the enhancement of personal wealth by those owners who are prudent and visionary-provided such owners observe the tax laws. Topics covered in this book include accounting consistency and methods; the omens of undercapitalization; the importance of balance sheets and C vs. S treatment of retained earnings; expenditures that are expressly not deductible; and "tax basis" establishments in each share of stock held. Featured in detail are explanations of sections of the tax code and rules of the Securities and Exchange Commission.

Book Information

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Customer Reviews

Holmes F. Crouch has been an IRS-licensed tax practitioner and consultant for over 25 years. He lives in Saratoga, California.

wonderful

A good book for beginners with very little to no knowledge of business law. However, the book does contain some great idea spurring stuff even an old head that's been around the business structure

game for a while can benefit from.

This book provides basic information about C & S corps. It gives a thorough comparison between C & S corps for you to make a educated decision on whether to incorporate as a C or S corp. It also gives you basic info on how to set up an S corp. I used the information from this book to set up an S corp. Great book for the price for the do-it-yourself type person.

I chose this book to get more information on running an S Corporation, and I've been utterly disappointed. The author spends more time telling you the number of words in the tax code then on the meat & potatoes of the information. The chapter on compensation was particularly void of any S Corp information. Overall, I think there are far better sources available.

If you are interested in starting either a C or a S corporation, you'll love this book. I've bought some other books supposedly written by experts and was dissappointed. Also recommended books include Inc. Yourself, The Small Business Legal Kit by J.W.Dicks and Incorporate for Dummies by The Company Corporation.

This book is excellent. It presents a very good overview of how to run a small corporation in a manner that will keep the IRS happy. Very thought provoking.

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