

Using Multiple Legal Entities ©

Objective: Business is often conducted through one or more business entities. This course will address the advantages, and disadvantages, of using different types of entities. It will also explain why the use of multiple entities is often advisable. The instructor will explore the practical considerations.

What you will learn:

- The advantages and disadvantages of using a regular “C” corporation, an “S” corp., and an LLC
- When an entity can be disregarded
- Structuring ownership of an entity
- How many different entities you should use
- How to take advantage of tax losses
- Various tax rules affecting related party transactions
- How to finance multiple entities
- Using multiple entities for estate planning
- An overview of the consolidated tax return rules
- The rules of code section 482
- How trusts can be used

CPE: 4 hours

Level: Basic

Category: Technical Consulting

Prerequisites: None

Instructor: Dennis J. Gerschick

Code: UMLE