



# Choosing the Right Legal Form of Business: The Complete Guide to Becoming a Sole Proprietor, Partnership, LLC, or Corporation

*Pat Mitchell*

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According to the United States Small Business Administration's most recently released date, there are more than 9 million small businesses in the United States and almost 250,000 new ones started every year. Of those new businesses, half will fail in the first 12 months and part of that failure is due to the lack of information about how to start and develop that business. Without the right legal form of business, you may end up paying too much in taxes, failing to comply with certain laws, or miss out on certain breaks that you deserve. This book provides you with a complete guide, discussing all four major forms of business, which one is right for you, and how your decision may affect you in the future. The first thing you will read about is the list of non-legal issues you need to deal with before you start the business creation process. In addition, you will learn which form of business is ideal for your particular situation with a short overview of each type, a comparison of what each offers, and how the legal implications of each might apply to you. You will learn specifically how to choose between an LLC and a corporation in instances where it might not be immediately clear which is best for you. You will also learn which special business structures are best suited to your needs if you do not fit into any of the four primary categories. The process of structuring a partnership is outlined, along with how to create a written agreement and how to change a partnership after the business has been created. You will also learn how to create a corporation, including the structure you will use, how to establish financing, the compensation you will provide yourself, whether you need a lawyer, the 13 step process of starting and filing your corporation, and what you need to do immediately afterwards. The number of members needed to create an LLC is provided as well, along with how to structure management and determine financing and compensation. Hours of careful interviews were conducted with successful small business owners and legal experts to help create a comprehensive collection of materials that will guide you through the processes above, as well as how to handle transition of ownership and the extended process of naming your business including the legal implications of this process, what you need to know about trademarks and service marks, how to protect your own trademarks, and where to do name searches. The licensing and permit processes, as well as the tax structures for each business type, are included for federal, state, and local laws, while additional information is provided on how to build your home-based business as opposed to one in a physical location. If you are looking to create a new business and do not know which format is best for your needs, this book will walk you through each step of the selection process, making sure your new business meets all applicable laws and regulations.

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