



**Business Forms**

Gwen Simons, Esq, PT, OCS, FAAOMPT

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**Business Forms**

- Sole Proprietorship
- Partnership
- Corporation: S-corp or C-corp
- Limited Liability Company – Hybrid entity
- C-Corporation
- Non-profit Organization

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**State Law Issues**

- Professional Service Corporation (PSC)
- Professional Corporation (PC)
- Professional Association (PA)
- Professional Limited Liability Company (PLLC)
- Professional Limited Liability Partnership (PLLP)

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## 4 Main Issues to Consider

- Liability
- Taxes
- Flexibility in distributing profits
- Management/Control

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## Contact Information

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