

**Webcast Title:** “S” Corporations Vs. LLC’s – Limited Liability Companies

**Recommended CPE Hours:** 2 CPE Credit Hours.

**Highlights:**

Come join Larry Stein as he discusses the principal tax differences between “S” corporations and limited liability companies.

**Learning Objectives:**

Upon the successful completion of this webcast, the participants will be able to explain the principal tax distinctions between “S” corporations and limited liability companies.

**Major Topics:**

- Summary Of Principal Differences Between Partnership Taxation And “S” Corporation Taxation.
- Husband And Wife LLC’s.
- How Advisors Use Limited Liability Companies.
- Self-Employment Tax Considerations.
- Impact Of New 3.8% Medicare Net Investment Income Tax.

**Designed For:** CPAs with at least six (6) years of experience. You must have a basic knowledge of federal taxation.

**NASBA Fields Of Study:** Taxes.

**Level:** Intermediate.

**Presentation Method:** Live Webcast Lecture With Questions And Answers.

**Recommended CPE Credit Hours:** 2 CPE credit hours.

**Advanced Preparation:** Basic knowledge of federal taxation.

**Texas Registration:** 009838

“I have registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of my CPE program.”

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