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corporation, commonly referred to as S corp, is a very popular hybrid business structure that provides both limited liability protection and pass-through taxation.

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An S Corporation is

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a special type of corporation created through the IRS. By electing to be treated as an S Corporation, the corporation can avoid double taxation. What makes the S Corporation different from a traditional C Corporation is that

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profits and losses can pass through to your tax return.

## S Corporation Checklist (The Complete Guide in 2021)

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corporations that elect to pass corporate income, losses, deductions, and credits through to their shareholders for federal tax purposes.

Shareholders of S corporations report the flow-through of income and losses on their personal

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tax returns and are assessed tax at their individual income tax rates. This allows S corporations to avoid double taxation on the corporate income.

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