

## S-Corporation: Small Business Start-Up Kit Series

**Daniel Sitarz**

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Lawyers often do things clients cannot do on their own, but they also do things clients simply do not want to do on their own. Daniel Sitarz, an experienced lawyer, has written *S-Corporation* to give people the skills and knowledge to do for themselves tasks that have often been done by lawyers; specifically, this book advises readers how to set up and operate an S corporation. An S corporation is a creation of the Internal Revenue Service that allows a corporation to be taxed as a partnership; it is often used to operate small businesses. As background, Sitarz provides a brief but thorough discussion of the pros and cons of using various types of business entities, ranging from sole proprietorships to the S corporation.

The book includes a guide to the laws of each state relating to corporations and a CD containing the forms in the book in PDF format. Anyone who can read and follow directions, can use this book, much as one uses a cookbook, to set up and operate one's own corporation without having to pay the costs associated with hiring an attorney.

This book and all books like them should be used prudently. It is implied that a reader needs simply to pick the right form, gather the correct information, and fill in the blanks to successfully navigate a legal transaction, but few transactions are quite that simple. Sometimes the form itself needs to be modified. Determining whether and how to modify the form often requires the expertise of an attorney.

Further, a reader must be aware that laws change. Between the publication of the book and the time the reader uses it the laws may have changed. Competent lawyers are obliged to keep themselves abreast of the latest changes in the law. For example, many attorneys pay substantial subscription fees to services that do just that. Sitarz notes that business law is relatively stable, but provides, in the appendix, internet addresses for state legislatures and statutes so that the reader can check for updates in the laws. Additionally, Nova Publishing, the publisher of the book, maintains a Web site where readers can find updates to the materials in the book. A reader should use these services.

*S-Corporations* will be of interest to the hands-on person intent on saving money and who has the time, ability, and interest to acquire the knowledge which will allow them to proceed safely without an attorney. In those instances in which a reader hires an attorney, this book will make one an informed client, well prepared to accurately evaluate the value of the legal advice for which one is paying.

JOHN MICHAEL SENGER (September 13, 2010)

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