By Lagrange's theorem, the order of a subgroup of  $S_4$  divides  $|S_4| = 4! = 24$ , so we are looking for subgroups of orders 1, 2, 3, 4, 6, 8, 12, and 24. We go through the list, often using Sylow's theorems:

- Order 1: Trivial subgroup  $\{1\}$  1 subgroup.
- Order 2: Subgroups generated by:
  - 6 transpositions:  $\langle (i \ j) \rangle$
  - 3 double transpositions:  $\langle (i \ j)(k \ l) \rangle$

Total: 6 + 3 = 9, all cyclic.

- Order 3: Subgroups  $\langle (i \ j \ k) \rangle$ , all cyclic, all conjugate  $\frac{4!}{3 \cdot 2} = 4$  subgroups.
- Order 4:
  - -3 Klein 4-subgroups: isomorphic to  $V_4 = \{1, (12)(34), (13)(24), (14)(23)\}$
  - 3 cyclic subgroups generated by 4-cycles:  $\langle (1\ 2\ 3\ 4)\rangle,\ \langle (1\ 2\ 4\ 3)\rangle,\ \langle (1\ 3\ 2\ 4)\rangle$  (note:  $\langle (1\ 3\ 4\ 2)\rangle = \langle (1\ 2\ 4\ 3)\rangle,\ \langle (1\ 4\ 2\ 3)\rangle = \langle (1\ 3\ 2\ 4)\rangle,\ \langle (1\ 4\ 3\ 2)\rangle = \langle (1\ 2\ 3\ 4)\rangle)$

Total: 3 + 3 = 6 subgroups, split into 2 conjugacy classes (the three  $V_4$  are conjugate, and the three cyclic groups of order 4 are conjugate).

- Order 6: Each isomorphic to  $S_3 = \langle (i \ j), (i \ j \ k) \rangle$ , where  $\{i, j, k\}$  runs over 3-element subsets  $\binom{4}{3} = 4$  subgroups.
- Order 8: Sylow 2-subgroups. The order is  $2^3$ , and  $n_2 \equiv 1 \pmod{2}$  and  $n_2$  divides 24/8 = 3, so  $n_2 = 1$  or  $n_2 = 3$ . These are isomorphic to the dihedral group  $D_4 \longrightarrow 3$  subgroups.
- Order 12: Unique subgroup isomorphic to  $A_4$  1 subgroup.
- Order 24: The whole group  $S_4$  1 subgroup.

**Grand Total**: 1 + 9 + 4 + 6 + 4 + 3 + 1 + 1 = 29 subgroups

Excluding  $\{1\}$  and  $S_4$ , you get 27 proper subgroups, and 26 nontrivial proper ones.