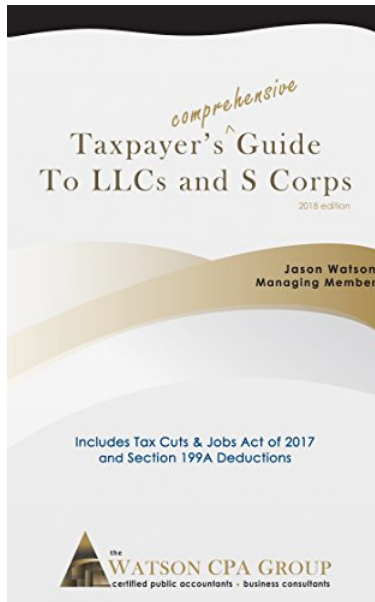


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2018 Edition just released! This edition includes the major tax reform from the Tax Cuts & Jobs Act of 2017 including Section 199A small business deductions. How can I avoid self-employment taxes? This simple question was the inspiration for creating an article describing the benefits of an S Corporation. That original article, which was about four pages long, quickly became a series of KnowledgeBase articles on the Watson CPA Group website. The articles touched on basic topics such as how to elect S Corp status, shareholder payroll, reasonable salary determination and liability protection. Those broad topics demanded much more information, both horizontally by spanning into more related issues, and vertically by digging deeper into the granular yet riveting levels of the tax code. Our 2018 edition of this book will show you: The Fallacy of Nevada Corps State Taxes, Nexus, FBA Problems, and Liability S Corp Benefits, Tax Savings Avoiding Self-Employment Taxes The 185 Reasons an S Corp or LLC Might Stink Forming and Operating an S Corp Late S Corp Election Determining Reasonable S Corp Salary Section 199A Business Tax Deduction Tax Deductions, Fringe Benefits, Kids on Payroll and Cars Properly Paying for Health Insurance Small Business Retirement Planning with Your S Corp Business Valuation and Exit Strategies Each week we

receive several phone calls and emails from small business owners and other CPAs across the country who have read our Taxpayers Comprehensive Guide to LLCs and S Corps and praised the wealth of information. Regardless of your current situation, whether you are considering starting your own business or entertaining a contracting gig, or you are an experienced business owner, the contents of this book are for you. This book is written with the general taxpayer in mind. Too many resources simply regurgitate complex tax code without explanation. While in some cases tax code and court opinions are duplicated verbatim because of precision of the words, this book strives to explain many technical concepts in layperson terms with some added humor and opinions. We believe you will find this book educational as well as amusing.

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