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The S corp is a change of the tax code that congress enacted into law in 1958, primarily, to give a competitive leg up to

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small businesses. The subchapter or small-business 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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potential for both corporations and LLCs.
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A comprehensive study guide tailored for teachers to suit courses and disciplines ranging from the natural sciences to the humanities, from politics and law to business. This site provides educators and students with discussion questions, further readings, and web-based resources to explore the core concepts and issues

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