

THE BUSINESS ENTITY CHEATSHEET™

FEATURE	C CORPORATION	S CORPORATION	LLC	GENERAL PARTNERSHIP	LIMITED PARTNERSHIP
TAXATION	DOUBLE	SINGLE	SINGLE (BUT SE TAX APPLIES)	SINGLE (BUT SE TAX APPLIES)	SINGLE
NUMBER OF OWNERS	1 OR MORE	1 TO 100	2 TO NOT BE DISREGARDED	2 OR MORE	2 OR MORE
TYPES OF OWNERS	UNRESTRICTED	RESTRICTIONS APPLY	UNRESTRICTED	UNRESTRICTED	UNRESTRICTED
DIFFERENT CLASSES OF INTERESTS	ALLOWED	NOT ALLOWED	ALLOWED	ALLOWED	ALLOWED
LIABILITY EXPOSURE	ENTITY ONLY	ENTITY ONLY	ENTITY ONLY	ALL PARTNERS	GP LIABLE