

CORP-N-BIZ RECORDERS DBA/CORP/LLC/TRADEMARK (To Open Close & Maintain)

Phone: (818) 243-1977
 Fax: (213) 984-2653
 Web: www.bizlic.com

210 N Central Ave. # 100
 Glendale, Ca 91203
 Email nbsandco@aol.com

147 BUSINESS TYPES YOU CAN START TODAY !

Acupuncture	Commercial Physical & Biologist Research	Fluid Milk Manufacture	Masonry and Stone Contractor	Retail Nursery/Garden Store
Advertising Agency	Computer Maintenance & repair	Food (Health) Supplement Store	Messenger Service	Roofing, Siding, and Sheet Metal Contractor
Advertising Material Distribution Services	Computer Programming Services	Food Manufacture	Metal Cans and Shipping Containers MFG	Security Guard and Patrol Services
Aircraft Engine and Engine Parts Manufacture	Computer Systems Design & Related Services	Fruit & Vegetable Market	Metal Coating and Allied Services	Semiconductors & Related Devices MFG
Amusement and Recreation Services	Concrete Contractor	Furniture and Home Furnishings Store	Miscellaneous Store Retailer	Shuttle Bus Service
Art Dealer	Cosmetics, Beauty Supplies, and Perfume Store	Furniture and Related Products Manufacture	Motion Picture and Sound Recording	Sidewalk and Street Vending
Attorney/Legal Services	Courier	Garment Manufacture	Navigational, Measuring, Electromedical MFG	Single Family Housing Construction
Automobile Dealer	Crop Production	Gasoline Service Station	Notary Public	Smog Test Shop
Automotive Body Repair	Dairy Cattle and Mild Production	Gift, Novelty, and Souvenir Store	Nursing and Residential Care Facility	Soft Drink MFG
Automotive Oil Change and Lubrication	Dentistry	Glass and Glazing Contractor	on-line information Services	Sporting Goods Store
Automotive Parts and Accessories	Direct Mail Advertising	Graphic Design Services	Optometry	Surgical and Medical Instrument MFG
Automotive Service and Repair	Direct Selling Establishment	Grocery Store	Other Direct Selling Establishment	Tax Exempt Status
Beauty Salon	Distillery	Hair, Nail, & Skin Care Services	Other Services to Building and Dwellings	Tax Preparation Services
Beef Cattle Feedlot	Dried and/or Dehydrated Food Manufacture	Hobby, Toy and Game Store	Painting and Wall Covering Contractor	Taxi Services
Beef Cattle Ranching and Farming	Drug Store/Proprietary Store	Hotel (except Casino Hotels) Motel	Pesticide and Other Agricultural Chemical MFG	Testing Lab
Bottled Water	Dry-Cleaning Store	Human Resources and Executive Search Consulting Services	Pet & Pet Supplies Store	Travel Agency
Brewery	Dry-Cleaning Plant	Ice Manufacture	Photofinishing Lab(except One-Hour)	Used Merchandise Store
Broilers and Other Meat Type Chicken Production	Drywall, Plastering, Acoustical and Insulation Contractor	Import Export	Photographic Services	Vending Machine Operator
Building Material and Supplies Dealer	Electrical Contractor	Incineration Operation for Refuse	Physician	Veterinary Services
Business Services	Electronic and Other Electrical Equipment MFG	Industrial Nonbuilding Construction	Plating and Polishing Services	Video Tape and Disc Rental
Car Wash	Electronic Shopping and Mail Order House	Insurance Agency and Brokerage	Plumbing and Heating Equip. MFG, Except Electric	Vocation School
Carpentry Contractor	Engineering and Architectural Services	Investigation Services	Plumbing, Heating, & Air-Cond. Contractor	Winery
Cemetery/Crematory	Engineering and Management Services	Irradiation Apparatus Manufacture	Postharvest Crop Activities (except Cotton Ginning)	Wood Kitchen Cabinet and Countertop MFG
Chemical or Paint Formulation	Environmental Consulting Services	Janitorial Cleaning Maintenance Services	Poultry Processing	Wrecking and Demolition Contractor
Child Day Care Services	Exterminating and Pest Control Services	Landscape Services	Print Shop	
Chiropractor	Fabricated Metal Products	Limousine Service	Printed Circuit Boards MFG	
Clothing and Clothing Accessories Store	Farm Supplies Wholesaler	Local Trucking With Storage	Radio & TV Repair	
Coffee and Tea Manufacture	Flavoring Syrup & Concentrate MFG	Local Trucking Without Storage	Recycling Center	
Collection Agency	Floor Laying & or Other Floor Contractor	Manufacturing of Bags: Plastics, Foil, & Coated	Repossession Services	
Commercial Laundry	Flowers & Florist Supplies Distribution	Marketing Consulting Services	Restaurant	

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BUSINESS ENTITY COMPARISONS

ENTITY	ADVANTAGES	DISADVANTAGES
Sole Proprietor Schedule C and Schedule F	<ul style="list-style-type: none"> Easiest business to organize. Owners free to make decisions. Minimum legal restrictions. Business is easy to discontinue. If owner materially participates, losses can offset other income 	<ul style="list-style-type: none"> Unlimited liability for the owner. Limited ability to raise capital. Skills limited to owner's ability. Income tax cannot be deferred by retaining profits.
Partnership Form 1065 General or Limited	<ul style="list-style-type: none"> Easy to organize. Better financial strength than sole proprietor. Combines skills and judgements of more than one person. Has a legal status. Each partner has a personal interest in the business. If partner materially participates, Losses can offset other income. Limited partners are only liable for the % of ownership they own 	<ul style="list-style-type: none"> Unlimited Liability for the partners. Authority for decisions is divided. Income tax cannot be deferred by retaining profits. Limited Partnership has a yearly fees to franchise tax board Limited partnership must file a certificate LP-1 with Secretary of State with a filing fee.
Corporation Form 1120	<ul style="list-style-type: none"> Life of business is perpetual. Stockholders have limited liability. Transfer of ownership is easy through sale of stock. Easy to raise capital. Shared management. Adaptable to small and large businesses. Tax-free fringe benefits for shareholder/employees. You could obtain D&B # Report your financial and possibly receive credit card under the corporation name. Equipment and or Real estate purchased by shareholders and renting it to the corporation with profit and report your profit in shareholder personal income tax Schedule E Rental Property. Losses will carry forward to next year 	<ul style="list-style-type: none"> Double taxation. Profits are taxed at the corp. level and dividends distributed to the shareholders are taxed at the individual level. Governmental, rules, yearly minutes, regulations, bylaws Anyone work for the corp. you have to be on the payroll Difficult and expensive to organize & Dissolve Corporate charter restricts types of business activities Subject to many federal and state controls. Courts may disregard the so called "corporation liability shield" in the case of single shareholder corporations. \$800 Minimum tax to Franchise Tax Board Added value tax if corp. transfer to shareholder R.E. property IRS net income 0-50,000 15% tax FTB net income X 8.24% Professional corp. Accountant., doctors, Attorney are taxed 35% on net professional should elect to S corp. by march of every year Paying health insurance to the employees Transfer part of the income toward pension plan according to all gov. regulations Can not be owned by any entity
S Corporation Form 1120S	<ul style="list-style-type: none"> Double taxation of earnings is avoided. Same limited liability as C corporation. Pass through of profits is not subject to SE tax as in a partnership. Can elect S Corporation every year by march 15 Term Shareholder, Stockholder, officer, Director, Articles of Inc., Corporate Bylaws, Stock, Share. Loss or gain of the s corp. will be pass over to shareholder inc. tax 	<ul style="list-style-type: none"> Fringe benefits restricted. /Pass through corp. Shareholders pay tax on undistributed profits. Less flexibility for choosing a tax year. Number of shareholders is limited no more 100 Courts may disregard the so called "corporation liability shield" in the case of single shareholder corporations. \$800 Minimum tax to Franchise Tax Board If you elect existing C Corp. To S Corp. Losses from prior year are not transferred FTB tax Payment on net income 1.80% Files Bankruptcy? the liability amount the % shareholder is liable Paying health insurance to the employees Transfer part of the income toward pension plan according to all governmental . regulations Governmental, rules, yearly minutes, regulations, bylaws Can not be owned by any entity
Limited Liability Company (LLC) Form 1065	<ul style="list-style-type: none"> Same limited liability as corporations. S Corp restrictions on number of owners does not apply. Can be owned by corporations. Avoid Certain S Corp. Restrictions Avoid Double Taxation of profit Term Member, Manager, Article of org., Operation Agreement, Membership Interest No added value tax if corp. sells real estate property easier to transfer to owner in comparison corp. ownership. Elect. from LLC to be threat as corp. to return IRS permission Loss or gain of the LLC will be pass over to shareholder inc. tax Only operating agreement, own by any Entity, more than 100 me. 	<ul style="list-style-type: none"> Earnings may be subject to SE tax. Income tax cannot be deferred by retaining profits. Life of LLC may be limited. \$800 Minimum tax to Franchise Tax Board FTB Tax payment gross \$25k to \$ 500k = \$900 tax \$ 500k to 1 mil. \$2500 tax \$1,000 to \$ 5 mil = \$ 6,000 tax over 5mil = \$11,790 Many states do not allow professional firms law firms, accounting, and medical practice to be LLC
LLC CO. (LLP) Form 1065	<ul style="list-style-type: none"> Similar to LLCs LLPs are organized under state law and offer a degree of liability protection for individual partners. Existing partnership in certain states can be converted to an LLP Many states t allow prof. firms law firms, acct, and med. To be llp 	<ul style="list-style-type: none"> Similar to LLCs LLPs are organized under state law and offer a degree of liability protection for individual partners. Public Accountancy, Law, Architect 2 or more licensed Partners Acct. \$325 register State Board of Acct. \$200 with Attorney State Bar \$ 50 per partner up to \$ 2,500 Per partner

Please be advised all above entities have more issues, call us for more detail

NASH BUSINESS SERVICES, INC. Tax Income /Payroll/Sales/Bookkeeping/Business License Prep

Phone: (818) 243-1977
Fax (213) 984-2653
email nbsandco@aol.com

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Glendale, Ca 91203
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NON PROFIT FORMING

CLIENT INFORMATION

Tax Identification: _____
Corporation Number: _____
Name of Corporation _____
Contact _____
Address _____
City _____ State _____ Zip _____
Telephone () _____ Fax () _____

Type of Organization: Religion _____ Public Benefit _____ Mutual Benefit _____

Board of Directors:

Name _____
Address _____
City _____ State _____ Zip _____

Name _____
Address _____
City _____ State _____ Zip _____

Name _____
Address _____
City _____ State _____ Zip _____

Name _____
Address _____
City _____ State _____ Zip _____

Statement of Purpose: (Tell us what you do)

What Will Your Budget \$ _____ \$ _____ \$ _____ \$ _____
1st Year 2nd Year 3rd Year 4th Year

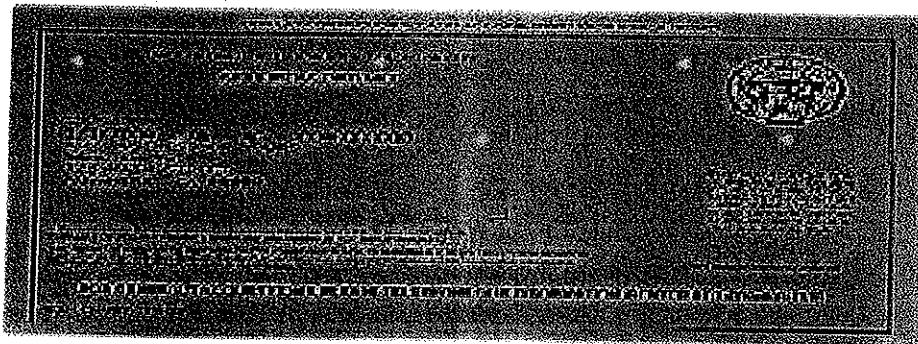
1. Will you Promote Political Campaign

Yes No

THE GREATEST COMPLIMENT OUR CLIENTS CAN GIVE...IS THEIR REFERRAL OF OTHERS!

Need Business License?

TO OPEN/CLOSE/MAINTAIN
DBA/ Fictitious Business Name Statement
CORPORATION




(818)243-1977
www.bizlic.com

THIS CERTIFICATE MUST BE POSTED AT PLACE OF BUSINESS

CITY OF LOS ANGELES TAX REGISTRATION CERTIFICATE
THIS CERTIFICATE IS GOOD UNTIL SUSPENDED OR CANCELLED

REGISTRY NO.	FILING YEAR	DESCRIPTION	ISSUANCE DATE	STATUS
0000000000-0000-0	L190	Prof/Occupations	08/25/2008	Active



[Signature]
DIRECTOR OF FINANCE

J
S
E
R
T

Phone: (818) 243-1977

Fax (213) 984-2653

email nbsandco@aol.com

210 N Central Ave. #100

Glendale, Ca 91203

Web www.8182431977.com

APPLICATION FOR FICTITIOUS BUSINESS NAME (DBA)

PLEASE FILL OUT ALL INFORMATION:

1. ENTITY NAME _____
A. _____
B. _____
C. _____
2. ENTITY CORP. LLC NUMBER _____
3. ENTITY TYPE: _____
4. BUSINESS ADDRESS _____
5. BUSINESS PHONE _____
6. BUSINESS FAX NUMBER _____
7. CONTACT/CELL NUMBER _____
8. EMAIL ADDRESS _____
9. EIN NUMBER FED. ID # _____
10. NAME OF INDIVIDUAL/ COPR OFFICER/ LLC MEMBER _____
11. MAILING ADDRESS (DO NOT USE P.O BOX) _____
12. HOME PHONE NUMBER _____
13. IF ANY ADDITIONAL PARTNER/OFFICER/MEMBER NAME _____
14. SOCIAL SECURITY NUMBER _____
15. BUSINESS DESCRIPTION _____

Signature _____

Date _____

Phone: (818) 243-1977

Fax (213) 984-2653

email nbsandco@aol.com

210 N Central Ave. #100

Glendale, Ca 91203

Web www.8182431977.com

**APPLICATION FOR EIN
(FEDERAL IDENTIFICATION NUMBER)**

PLEASE FILL OUT ALL INFORMATION:

1. ENTITY NAME _____
2. ENTITY CORP. LLC NUMBER _____
3. ENTITY TYPE: _____
4. BUSINESS ADDRESS _____
5. BUSINESS PHONE _____
6. BUSINESS FAX NUMBER _____
7. BUSINESS EMAIL ADDRESS _____
8. CONTACT/CELL NUMBER _____
9. EMAIL ADDRESS _____
10. NAME OF INDIVIDUAL/ COPR OFFICER/ LLC MEMBER _____
11. MAILING ADDRESS (DO NOT USE P.O BOX) _____
12. HOME ADDRESS _____
13. HOME PHONE NUMBER _____
14. IF ANY ADDITIONAL PARTNER/OFFICER/MEMBER NAME _____
15. SOCIAL SECURITY NUMBER _____
16. BUSINESS DESCRIPTION _____
17. DATE OF BIRTH _____
18. DRIVERS LICENSE NUMBER _____

Signature _____

Date _____

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Fax (213) 984-2653
email nbsandco@aol.com

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APPLICATION FOR STATEMENT OF INFORMATION (SI)

PLEASE FILL OUT ALL INFORMATION:

1. ENTITY NAME _____
2. ENTITY CORP. LLC NUMBER _____
3. BUSINESS ADDRESS _____
4. BUSINESS PHONE _____
5. BUSINESS FAX NUMBER _____
6. CONTACT CELL: _____
7. EMAIL ADDRESS: _____
8. EIN NUMBER FED. ID # _____
9. NAME OF INDIVIDUAL/ COPR OFFICER/ LLC MEMBER _____
10. NAME OF CHIEF EXECUTIVE OFFICER _____
11. NAME OF SECRETARY _____
12. NAME OF FINANCIAL OFFICER _____
13. NAME OF ALL DIRECTORS _____
14. NAME OF AGENT FOR SERVICE PROCESS _____
15. DESCRIPTION OF BUSINESS _____
16. FILING DATE (MUST BE RENEWED EVERY YEAR) _____

Signature _____

Date _____

NBS INC/ TRIPLE CHECK PAYROLL

Phone: (818) 243-1977
Fax (213) 984-2653
Email nbsandco@aol.com
www.3cpayroll.com

Bookkeeping and Payroll
210 N. Central Ave. # 100
Glendale, Ca 91203
www.3cpayroll.com

APPLICATION FOR PAYROLL

PLEASE FILL OUT ALL INFORMATION:

1. ENTITIY NAME _____
2. ENTITIY CORP. LLC NUMBER _____
3. ENTITIY OWNERS NAME _____
4. BUSINESS ADDRESS _____
5. BUSINESS PHONE _____
6. CONTACT CELL: _____
7. EMAIL ADDRESS: _____
8. BUSINESS FAX NUMBER _____
9. EIN NUMBER FED. ID # & STATE ID # if NOT COPY OF DRIVERS LICENSE _____
10. PROVIDE A COPY OF VOIDED CHECK_ OR ACCT/ROUT NUMBER

11. DO YOU CURRENTLY HAVE A PAYROLL COMPANY? (circle one) YES, how much do you pay per paid period _____ NO _____
12. HOW MANY EMPLOYEES? (W2s) _____ Fixed Hours? Yes _____ NO _____
13. PAY PERIOD TYPE? WEEKLY# _____ BI-WEEKLY# _____ SEMI MONTHLY# _____ MONTHLY# _____
14. PAYMENT METHOD? (circle one) DIRECT DEPOSIT PAPER CHECK
15. HOW WOULD YOU LIKE TO PICK UP PAYROLL? (circle one)

 DELIEVERED IN PERSON PICK UP MAILED OUT
17. ARE YOU WRITING YOUR OWN PAYROLL CHECKS WITH OUR INSRUCTIIONS?
18. ARE WE PRINTING PAYROLL CHECKS/ SUBS?

Signature _____

Date _____

Phone: (818) 243-1977
Fax (213) 984-2653
email nbsandco@aol.com

210 N Central Ave. #100
Glendale, Ca 91203
Web www.8182431977.com

APPLICATION FOR SELLERS PERMIT

PLEASE FILL OUT ALL INFORMATION:

1. ENTITIY NAME _____
2. ENTITIY CORP. LLC NUMBER _____
3. BUSINESS ADDRESS _____
4. BUSINESS PHONE _____
5. BUSINESS FAX NUMBER _____
6. CONTACT CELL: _____
7. EMAIL ADDRESS: _____
8. EIN NUMBER FED. ID # _____
9. NAME OF INDIVIDUAL/ COPR OFFICER/ LLC MEMBER _____
10. DATE OF BIRTH _____
11. HOME ADDRESS (DO NOT USE P.O) _____
12. COPY OF DRIVER LICENSE/ NUMBER (PLEASE ATTACH) _____
12. IF ANY ADDITIONAL PARTNER/OFFICER/MEMBER NAME _____
13. SOCIAL SECURITY NUMBER _____
14. PERSONAL REFERENCE NAME FOR EACH PERSON _____
15. PERSONAL. REF. HOME ADDRESS _____
16. PERS. REF. HOME PHONE NUMBER _____
17. BUSINESS TYPE _____
18. BANK NAME & LOCATION _____
19. SUPPLIERS NAME _____
20. SUPPLIERS ADDRESS _____
21. WHAT ITEMS YOU WILL BE SELLING _____
22. ESTIMATED MONTHLY GROSS _____
23. ESTIMATED TAXABLE MONTHLY GROSS _____

Signature _____

Date _____

Phone: (818) 243-1977

Fax (213) 984-2653

email nbsandco@aol.com

210 N Central Ave. #100

Glendale, Ca 91203

Web www.8182431977.com

APPLICATION FOR STATE ID

PLEASE FILL OUT ALL INFORMATION:

1. ENTITY NAME _____
2. ENTITY CORP. LLC NUMBER _____
3. ENTITY TYPE: _____
4. BUSINESS ADDRESS _____
5. BUSINESS PHONE _____
6. BUSINESS FAX NUMBER _____
7. BUSINESS EMAIL ADDRESS _____
8. CONTACT/CELL NUMBER _____
9. EMAIL ADDRESS _____
10. NAME OF INDIVIDUAL/ COPR OFFICER/ LLC MEMBER _____
11. MAILING ADDRESS (DO NOT USE P.O BOX) _____
12. HOME ADDRESS _____
13. HOME PHONE NUMBER _____
14. IF ANY ADDITIONAL PARTNER/OFFICER/MEMBER NAME _____
15. SOCIAL SECURITY NUMBER _____
16. BUSINESS DESCRIPTION _____
17. DATE OF BIRTH _____
18. DRIVERS LICENSE NUMBER _____

Signature _____

Date _____

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Fax (213) 984-2653
email nbsandco@aol.com

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Glendale, Ca 91203
Web www.8182431977.com

APPLICATION FOR BUSINESS LICENSE

PLEASE FILL OUT ALL INFORMATION:

1. ENTITIY NAME _____
A. _____
B. _____
C. _____
2. ENTITIY CORP. LLC NUMBER _____
3. BUSINESS ADDRESS _____
4. BUSINESS PHONE _____
5. BUSINESS FAX NUMBER _____
6. CONTACT NUMBER: _____
7. EMAIL ADDRESS _____
8. EIN NUMBER FED. ID # _____
9. NAME OF INDIVIDUAL/ COPR OFFICER/ LLC MEMBER _____
10. MAILING ADDRESS (DO NOT USE P.O BOX) _____
11. HOME PHONE NUMBER _____
12. IF ANY ADDITIONAL PARTNER/OFFICER/MEMBER NAME _____
13. SOCIAL SECURITY NUMBER _____
14. BUSINESS TYPE _____

Signature _____ Date _____

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Fax (213) 984-2653
email nbsandco@aol.com

210 N Central Ave. #100
Glendale, Ca 91203
Web www.8182431977.com

APPLICATION FOR CORP/ LLC/ LLP

PLEASE FILL OUT ALL INFORMATION:

1. ENTITY NAME _____
A. _____
B. _____
C. _____
2. BUSINESS ADDRESS _____
3. BUSINESS PHONE _____
4. BUSINESS FAX NUMBER _____
5. BUSINESS EMAIL ADDRESS _____
6. CONTACT/CELL NUMBER: _____
7. EMAIL ADDRESS: _____
8. EIN NUMBER FED. ID # _____
9. NAME OF INDIVIDUAL/ COPR OFFICER/ LLC MEMBER _____

PARTNERS:	ADDRESS:	SS AND DRIVERS LIC:	PERCENTAGE OF SHARE

10. DATE OF BIRTH _____
11. HOME ADDRESS (DO NOT USE P.O BOX) _____
12. HOME PHONE NUMBER _____
13. COPY OF DRIVER LICENSE/ NUMBER (PLEASE ATTACH) _____
14. BUSINESS DESCRIPTION _____

Signature _____

Date _____

CORP-N-BIZ RECORDERS DBA/CORP/LLC/TRADEMARK (To Open Close & Maintain)

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FOR : ANY TYPE OF BUSINESS FROM : FEDERAL, CA STATE, LA COUNTY AND CITY TO : OPEN, CLOSE, MAINTAIN

- Q.** What do I need to provide you company
- Q.** When the work will be completed
- Q.** What are the steps from start to finish
- Q.** What areas do you cover
- Q.** Any references & Current Clients

- A.** 3 Business Names, Business Type, Business Address, Business Entity
- A.** 1-2 Business days it depends to Governmental delays
- A.** Search, Prepare, Original Signature, Submit, we will pay all fees and ready to ship
- A.** LA, Glendale, Eagle Rock, Burbank, Pasadena, Hollywood and entire SFV Area
- A.** Yes upon request, Banks BofA, Chase Bank, Wells Fargo Bank, Citi Bank




BUSINESS NAME SEARCH	BUSINESS ENTITY	BUSINESS TYPE	LICENSE YOU NEED TO HAVE	LIC YOU NEED TO INCREASE SALES	ADDITIONAL SERVICE WE PROVIDE
Federal Trademark	Sole Proprietor, Individual	Retail	Forming DBA Fictitious Bus. Name Statem.	Consumer Affairs	Declaration of Homestead
Ca State LL Name	Corporation	Service	Forming LLC With Package	Food Stamp	Background Check
Ca State Inc. Name	S Corporation	Wholesale	Forming Corporation with Package	Lotto/Lottery	Partnership Agreement
Ca State LLP Name	LLC	Manufacture	Forming LLP with Package	Money Order	Complete Bookkeeping Services
County of LA	LLP		Resale Permit from State Board of Equaliz	Western Union	Complete Tax Services
Google Name	Partnership General		Federal ID # ITIN	Check Cashing	Express permits for Construction
Depends on Profession	Partnership Limited		Ca State ID #	Bill Pay	
Dept. of Real Estate	Trust		Fire Permit	Bus Token	
Dept of Insurance			Police Permit	ATM/Mini bank	
Dept of Health			City Permit where your business is	Joint Chamber/Trade Organi	

Give us a call for fast, reliable and competitive prices we welcome corporate accounts

NASH BUSINESS SERVICES/ CORP-N-BIZ RECORDERS

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BUSINESS ENTITY COMPARISONS

ENTITY	ADVANTAGES	DISADVANTAGES
Partnership Form 1065 General 	<ul style="list-style-type: none"> • Easy to organize. • Better financial strength than sole proprietor. • Combines skills and judgments of more than one person. • Has a legal status. • Each partner has a personal interest in the business. • If partner materially participates, Losses can offset other income. • Limited partners are only liable for the % of ownership they own 	<ul style="list-style-type: none"> • Unlimited Liability for the partners. • Authority for decisions is divided. • Income tax cannot be deferred by retaining profits. • 2 or more partners is a must • If 1 partner you must file 1040 sch C & file with FTB form # 568 • Everyone is involved in decision making
No Tax  K-1 Individual  Individual Rate		

THE GREATEST COMPLIMENT OUR CLIENTS CAN GIVE... IS THEIR REFERRAL OF OTHERS!

Partnership
Form 1065
Limited



No Tax



K-1

Individual



Individual Rate

- Easy to organize.
- Better financial strength than sole proprietor.
- Combines skills and judgments of more than one person.
- Has a legal status.
- Each partner has a personal interest in the business.
- If partner materially participates, Losses can offset other income.
- Limited partners are only liable for the % of ownership they own

- Unlimited Liability for the partners.
- Authority for decisions is divided.
- Income tax cannot be deferred by retaining profits.
- Limited Partnership has a yearly fees to franchise tax board \$800
- 04-15 with inc. tax or extension
- Limited partnership must file a certificate LP-1 with Secretary of State with a filling fee \$85 one time & no statement of information
- 2 or more partners is a must
- If 1 partner you must file 1040 schedule C & file with f1b form # 568
- Select partner can only deduct up to his/her basis of partnership

Limited Liability Company (LLC)
Form 1065



No Tax



K-1

Individual



Individual Rate

- Same limited liability as corporations.
- S Corp restrictions on number of owners do not apply.
- Can be owned by corporations.
- Avoid Certain S Corp. Restrictions
- Avoid Double Taxation of profit
- Term Member, Manager, Article of org., Operation Agreement, Membership Interest
- No added value tax if corp. sells real estate property easier to transfer to owner in comparison corp. ownership.
- Elect. from LLC to be threat as corp. to return IRS permission
- Loss or gain of the LLC will be pass over to shareholder inc. tax
- Only operating agreement, own by any Entity, more than

- Earnings may be subject to SE tax.
- Income tax cannot be deferred by retaining profits.
- Life of LLC may be limited.
- \$800 Minimum tax to Franchise Tax Board \$800 04-15 with tax or ext
- FTB Tax payment gross \$25k to \$ 500k = \$900 tax \$ 500k to 1 mil. \$2500 tax \$1,000 to \$ 5 mil= \$ 6,000 tax over 5mil = \$11,790
- Many states do not allow professional firms law firms, accounting, and medical practice to be LLC
- If 1 partner you must file 1040 schedule C & file with ftb form # 568
- Net \$ write check distribution
- If you think your large gross & het do S corp
- Once you elect the LLC to S Corp. cannot go back for 5 years.

THE GREATEST COMPLIMENT OUR CLIENTS CAN GIVE...IS THEIR REFERRAL OF OTHERS!

Who Must File

In general. If you are a citizen or resident of the United States, you must file a gift tax return (whether or not any tax is ultimately due) in the following situations.

- If you gave gifts to someone in 2012 totalling more than \$13,000 (other than to your spouse), you probably must file Form 709. But see *Transfers Not Subject to Gift Tax and Gifts to Spouse*, later, for more information on specific gifts that are not taxable.
- Certain gifts, called future interests, are not subject to the \$13,000 annual exclusion and you must file Form 709 even if the gift was under \$13,000. See *Annual Exclusion*, later.
- A husband and wife may not file a joint gift tax return. Each individual is responsible for his or her own Form 709.
- You must file a gift tax return to split gifts with your spouse (regardless of their amount) as described in *Part I—General Information*.
- If a gift is of community property, it is considered made one-half by each spouse. For example, a gift of \$100,000 of community property is considered a gift of \$50,000 made by each spouse, and each spouse must file a gift tax return.
- Likewise, each spouse must file a gift tax return if they have made a gift of property held by them as joint tenants or tenants by the entirety.
- Only individuals are required to file gift tax returns. If a trust, estate, partnership, or corporation makes a gift, the individual beneficiaries, partners, or stockholders are considered donors and may be liable for the gift and GST taxes.
- The donor is responsible for paying the gift tax. However, if the donor does not pay the tax, the person receiving the gift may have to pay the tax.
- If a donor dies before filing a return, the donor's executor must file the return.

Who does not need to file. If you meet all of the following requirements, you are not required to file Form 709:

- You made no gifts during the year to your spouse, and you did not give more than \$13,000 to any one donee, and
- All the gifts you made were of present interests.

United State
Estate Tax &
Generation
Skipping
Transfer)
Form 706



For deaths that occurred in 2013, Form 706 must be filed for the estate of every U.S. citizen or resident whose gross estate, plus adjusted taxable gifts and specific exemption, is more than **\$5,250,000**.

To determine whether a return must be filed, add:

1. The adjusted taxable gifts (under section 2001(b)) made by the decedent after December 31, 1976;
2. The total specific exemption allowed under section 2521 (as in effect before its repeal by the Tax Reform Act of 1976) for gifts made by the decedent after September 8, 1976; and
3. The decedent's gross estate valued at the date of death.

What this means is that any gross estate valued at \$5,250,000 or more must file a Form 706 even if no federal estate tax will be owed after applicable deductions and tax credits have been applied.

When Are Form 706 and the Estate Tax Payment Due?

In general Form 706 must be filed and any tax due must be paid within nine months after the decedent's date of death. However, an automatic 6-month extension of time to file the return is granted for all estates by filing IRS Form 4768, Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes, but this does not delay the time to pay any tax that may be due. In addition, under certain limited circumstances additional time to file the return may be granted.

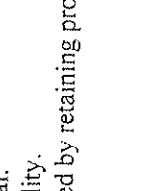
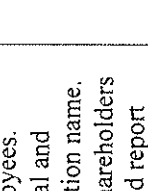

Please be advised all above entities have more issues, call us for more detail

THE GREATEST COMPLIMENT OUR CLIENTS CAN GIVE...IS THEIR REFERRAL OF OTHERS!

CORP-N-BIZ RECORDERS DBA/CORP/LLC/TRADENAME (To Open Close & Maintain)

Phone: (818) 243-1977
 Fax: (213) 984-2653
 Web: www.bizlic.com

210 N Central Ave. # 100
 Glendale, Ca 91203
 Email nbsandco@aol.com

ENTITY	ADVANTAGES	DISADVANTAGES
<p>Individual</p> 	<ul style="list-style-type: none"> • Easiest business to organize. • Owners free to make decisions. • Minimum legal restrictions. • Business is easy to discontinue. • If owner materially participates, losses can offset other income. spouse income is calculated separately 	<ul style="list-style-type: none"> • Unlimited liability for the owner. • Limited ability to raise capital. • Skills limited to owner's ability. • Income tax cannot be deferred by retaining profits. • More % to be audited
<p>C Corporation Form 1120</p>  <p>Corporate Tax</p>	<ul style="list-style-type: none"> • Life of business is perpetual. • Stockholders have limited liability. • Transfer of ownership is easy through sale of stock. • Easy to raise capital. • Shared management. • Adaptable to small and large businesses. • Tax-free fringe benefits for shareholder/employees. • You could obtain D&B # Report your financial and possibly receive credit card under the corporation name. • Equipment and or Real estate purchased by shareholders and renting it to the corporation with profit and report your profit in shareholder personal income tax Schedule E Rental Property. • Losses will carry forward to next year • Audit % very very low 	<ul style="list-style-type: none"> • Double taxation. Profits are taxed at the corp. level and dividends distributed to the shareholders are taxed at the individual level. • Governmental, rules, yearly minutes, regulations, bylaws • Anyone work for the corp. must be on payroll including all officers • Difficult and expensive to organize & Dissolve • Corporate charter restricts types of business activities. • Subject to many federal and state controls. • Courts may disregard the so called "corporation liability shield" in the case of single shareholder corporations. • \$800 Minimum tax to Franchise Tax Board Min. prepay 04-15 • Added value tax if corp. transfer to shareholder R.E. property • IRS net income 0-50,000 15% tax FTB net income X 8.24% • Professional corp. Accountant., doctors, Attorney are taxed 35% on net professional should elect to S corp. by march of every year • Paying health insurance to the employees • Transfer part of the income toward pension plan according to all gov. regulations • Cannot be owned by any entity • SI secretary of state \$25 once a year • Any foreign corporation must be filed as CA registration • Once you go from C to S Corp your stock for 5 years
<p>Individual</p>  <p>No Tax On</p>		

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S Corporation
Form 1120S



NO TAX



K-1

Individual



Individual Rate

- Double taxation of earnings is avoided.
- Same limited liability as C Corporation.
- Pass through of profits is not subject to SE tax as in a partnership.
- Can elect S Corporation every year by march 15
- Term Shareholder, Stockholder, officer, Director, Articles of Inc., Corporate Bylaws, Stock, Share.
- Loss or gain of the s corp. will be pass over to shareholder inc. tax
- Franchise business less tax
- Audit % very very low.

- Fringe benefits restricted. /Pass through corp.
- Shareholders pay tax on undistributed profits.
- Less flexibility for choosing a tax year.
- Number of shareholders is limited no more 100
- Courts may disregard the so called "corporation liability shield" in the case of single shareholder corporations.
- \$800 Minimum tax to Franchise Tax Board Min. prepay 04-15
- If you elect existing C Corp. To S Corp. Losses from prior year are not transferred
- FTB tax Payment on net income 1.80%
- Files Bankruptcy? the liability amount the % shareholder is liable
- Paying health insurance to the employees
- Transfer part of the income toward pension plan according to all governmental. regulations
- Governmental, rules, yearly minutes, regulations, bylaws
- Cannot be owned by any entity
- Anyone work for the corp. must to be on payroll including all officers
- Any foreign corporation must be filed as C/A registration
- Once you go from C to S Corp your stock for 5 years
- Net write check distribution

**Non Profit
Form 990**

**FORM
990**

- Tax exemption/deduction: Organizations that qualify as public charities under Internal Revenue Code 501 are eligible for federal exemption from payment of corporate income tax. Once exempt from this tax, the nonprofit will usually be exempt from similar state and local taxes. If an organization has obtained 501 tax exempt status, an individual's or company's charitable contributions to this entity are tax-deductible.
- Eligibility for public and private grants: Nonprofit are allowed to solicit charitable donations from the public. Many foundations and government agencies limit their grants to public charities. Eligibility for public and private grants: Nonprofit organizations are allowed to solicit charitable donations from the public. Many foundations and government agencies limit their grants to public charities.
- Formal structure: A nonprofit organization exists as a legal entity in its own right and separately from its founder(s). Incorporation puts the nonprofit's mission and structure above the personal interests of individuals associated with it.
- Limited liability: Under the law, creditors and courts are limited to the assets of the nonprofit organization. The founders, directors, members, and employees are not personally liable for the nonprofit's debts. There are exceptions. A person cannot use the corporation to shield illegal or irresponsible acts on his/her part.

- Cost: Creating a nonprofit organization takes time, effort, and money. Because a nonprofit organization is a legal entity under federal, state, and local laws, the use of an attorney, accountant, or other professional may well prove necessary. Aside from legal or other consultant fees, applying for Federal tax exemption can cost \$200-\$850 or more, in addition to state fees for incorporation.
- Paperwork: As an exempt corporation, a nonprofit must keep detailed records and submit annual filings to the state and IRS by stated deadlines in order to keep its active and exempt status.
- Shared control: Although the people who create nonprofits like to shape and control their creations, personal control is limited. A nonprofit organization is subject to laws and regulations, including its own articles of incorporation and bylaws. In some states, a nonprofit is required to have several directors, who in turn are the only people allowed to elect or appoint the officers who determine policy.
- Scrutiny by the public: A nonprofit is dedicated to the public interest; therefore, its finances are open to public inspection. The public may obtain copies of a nonprofit organization's state and Federal filings to learn about salaries and other expenditures.

NBS

210 N. Central ave. #100 Glendale ca 91203 818 243-1977 fax 213 984-2653 email:nbsandco@aol.com

MISSING INFO. TO BRING FOR YOUR APPOINTMENT

COMPANY:

NAME

PHONE ()

YEAR 200

DATE: / / 200

BUSINESS STAR-UP	BOOKKEEPING	BUSINESS LICENSE RENEWAL	OUTSIDE SERVICE 1099	SALES TAX	INCOME TAX 1040	CORRESPONDANCE	PAYROLL TAX
BUS. ENTITY SEE COMPARISON TYPE	ALL BANK STAT. WITH DESCRIPTIONS OF DEPOSITS (EXAMPLE REBATE. PERSONAL LOANS) WRITE WITH PENCIL	PROVIDE US SALES TAX YOU HAVE SUBMITTED TO STATE BOARD OF EQUALIZATION	ALL COMPLETED W-9 EVEN IF THEY ARE CORPORATION OR LESS THAN \$600. DE34 ON THE CLIENT COMPANY LETTERHEAD	ALL BANK STATEMENT WITH DESCRIPTION OF DEPOSITS WRITEN WITH PENCIL. IS IT	ALL INCOME? W-2'S 1099'S 1099 BANK INTEREST. LOTTERY SOC. SEC. K-1'S FORM PARTN. S CORP. UNEMPL. STOCK IROND SOLD	FAX, EMAIL, MAIL OR DROP OFF THE NOTICE ASAP WE KEEP COPY ONLY	EACH INDIV. EMPLOYEE W-4, 1-9, DE4, DE34
BUSINESS ADDRESS PHONE, FAX, EMAIL	ALL CHECK STUBS WITH DESCRIPTION TYPE OF EXPENSES EXAMPLE INSURANCE WHAT TYPE? CREDIT CARD % OF PERSONAL, BUS & % OF PERSONAL.	ALL BANK STAT. DESCRIPTION OF DEPOSITS WRITE WITH PENCIL EXAMPLE INCOME OR PERSONAL LOAN FROM THE OWNER, REBATE ETC.....	AMOUNT PAID TO INDEPENDENT CONTRACTOR ON W-9 IF WE DO NOT DO YOUR BOOKKEEPING	ALL CHECKS PURCHASES SPECIFY TAXABLE AND NON TAXABLE	EXPENSES? 1098 MORTGAGE & REFY. INTEREST FORM 12 DMV REGIS. YOUR PROPERTY TAX DONATIONS, TAX PREP FEES	LET US CAREFULLY AND COMPLETELY REVIEW THE REQUEST &	EACH INDIV. EMPLOYEE SUMMARY REPORT
HIRING EMPLOYEES? SELLING PRODUCTS, SERVICE, WHOLES?	ALL INVOICES PAID BY CHECKS STAPLED SINCE WE ENTER CHECKS IN SEQUENCE	ALL INVOICES FOR YEAR SEPERATED LABOR, RETAIL OUT OF L.A STATE, LOTTERY, SMOG	PROVIDE CANCEL CHECKS WRITEN TO INDEPENDENT CONTRACTOR	ALL INVOICES IF ANY FOR THE PERION WE ARE REPORTING	HAVE BUSINESS? ATTACH SEE INCOME & EXPENSE SUMMARY SHEET	WE WILL NOTIFY YOU OF THE REASON OF THE NOTICE	CHEK PAID TO UST. & EDD OR THE OT. PAYROLL TAXES
LANDLORD NAME PHONE ADDRESS	ALL INVOICES PAID BY CASH STAPLED & CATAGORIZED FOR QUICK DATA ENTRY	CHECK MADE OUT TO CITY OF LA IF NEEDED CHECK FOR OUR COMPANY	KEEP FOR YOUR FILES BUS. CARDS, INVOICES, INDEPENDENT CONTRACTOR AGREEMENT	ALL CAHS REGISTER Z'S IF ANY WITH TAXABLE AND NON TAXABLE TOTAL AMOUNTS	RENTAL PROPERTY? ATTACHE SEE INCOME & EXPENSE SUMMARY SHEET	AND HOW TO SOLVE THE PROBLEM ASAP.	CHECK PAID TO OUR COMPANY
2 PERSONAL REFERANCES	ALL CASH RESITER Z'S DESCRIBING EACH DEPT. TAXABLE N/T	GREEN & WHITE RENEWAL FORM TO CONFIRM THE ACCOUNT NUMBER		CHECK MADE OUT TO BOE WE WILL NOTIFY YOU FOR \$	UNREIM. EMPLOYEE? ATTACH SEE LIST		PREPAYMENT ACCOUNT PAID FOR 941
3 BUSINESS NAMES TO SEARCH	OUR & GOV. CHECK A WITH ALL CORRESPONDANCE			ALL CHECKS PREPAID AMOUNTS PAID TO BOE FOR THE PERIOD	CHECKS UST. FTB IF NEEDED		940 AND EDD IF ANY TO CREDIT THE ACCT.

WE NEED ABOVE MISSING INFORMATION ASAP TO PREPARE THE FORMS ACCURATLY & TIMLEY TO AVOID ADDITIONAL INTEREST & PENALTIES APPLIED BY THE ABOVE GOVERNMENTAL AGENCIES.

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