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Holmes F. Crouch

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This guide to the Limited Liability Company (LLC) covers the unique characteristics of an LLC under federal law, forming it under state law, the importance of a written operating agreement, the requirement for maintaining a sufficient capital base to meet all business commitments, and the tax forms and balance sheets needed to be considered an LLC. Clear and easy to grasp, this reference fully describes all technical terms and demystifies the forms and procedures of the LLC. Also covered are entity classification elections and changes, for-profit and at-risk limitation rules, the "like-a-corporation" standard, how to establish "limited liability," and more.

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