

Business Solutions for Protection and Profit

Business Program	Sole Proprietor	Partnership	LLC	S-Corp.	C-Corp.	Public Corp.
Buy-Sell & Key-Person	Yes	Yes	Yes	Yes	Yes	No
Estate Planning	Yes	Yes	Yes	Yes	Yes	Yes
Split Dollar	Yes*	Yes*	Yes*	Yes*	Yes	Yes
Disability Income	Yes	Yes	Yes	Yes	Yes	Yes
Group Insurance	Yes	Yes	Yes	Yes	Yes	Yes
Section 162 Bonus	Yes*	Yes*	Yes*	Yes*	Yes	Yes*
Personal Insurance	Yes	Yes	Yes	Yes	Yes	Yes
Section 303 Redemption	Yes	No	Yes	No**	Yes	No
IRA	Yes	Yes	Yes	Yes	Yes	Yes
SEP	Yes	Yes	Yes	Yes	Yes	Yes
Pension & Profit Sharing	Yes	Yes	Yes	Yes	Yes	Yes
Selective Executive Compensation	Yes*	Yes*	Yes*	Yes*	Yes	Yes

Based on LUTCF Material

*Yes, if on nonowner employees. But not generally advantageous on owners in this form of business.

**Although it is possible for this plan to be adopted by an S Corporation, it is not recommended.