

# The Business Lawyer's Quick Guide to Choice of Entity: Corporation vs. LLC

## Articles

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By: Gianfranco A. Pietrafesa, Jason Zoranski

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There are many different types of business entities, including corporations, general partnerships, limited partnerships, limited liability partnerships, limited liability companies, and even sole proprietorships. Historically, the most popular type of entity was the corporation, but in the last twenty years, the limited liability company ("LLC") has become the entity of choice. In the co-authored article, "The Business Lawyer's Quick Guide to Choice of Entity: Corporation vs. LLC," attorneys [Gianfranco Pietrafesa](#) and [Jason Zoranski](#) summarize some of the general advantages and disadvantages of (1) a corporation taxed as a C corporation, (2) a corporation taxed as an S corporation, and (3) an LLC taxed as a partnership (with two or more owners) or a disregarded entity (with one owner). It then reviews the more important characteristics of these types of business entities and their tax treatment.

Click [here](#) to read the complete article.

## Related People



**Gianfranco A. Pietrafesa**

Partner

✉ [gpietrafesa@archerlaw.com](mailto:gpietrafesa@archerlaw.com)

☎ 201.498.8559



**Jason Zoranski**

Associate

✉ [jzoranski@archerlaw.com](mailto:jzoranski@archerlaw.com)

☎ 856.616.2604

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