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[Home](#) [Estate Planning](#) [Business Formation/Mergers](#) [Idaho's Money Show](#)

Hello to all my Clients,
 Spring is here - what are your Spring Break Plans?! My daughter Lauren, a freshman this year, is a member of Cantus Youth Choir, and they will be attending a national competition in Anaheim, CA during Spring Break. They will be going to workshops with famous choir instructors, and then competing with choirs from around the US. They also get to spend two days at Disneyland. The choir is made up of about 200 kids from all over the valley, with smaller groups from within the choir performing together. Last year they traveled to Seattle/Portland area and this year they qualified for Nationals. They have been practicing for this since September. The first year the Cantus Choir performed at Nationals (about 5 years ago), they won highest honors, so this year they have a lot to live up to!

Closer to home, I will be co-hosting a symposium April 30, from 3 to 6pm on "Living Richly." We will focus on strategies from several professionals on how to position your life so that you are financially, legally and holistically able to "live rich." We have reserved the top floor of the Zion Bank Building. If you are interested in attending, tickets are \$25 and space will be limited so contact me through my website or Brian Wiley via email (brian@idahosmoneyshow.com).

I am still a contributor to Idaho's Money Show most Monday and Wednesday nights at 6pm on KIDO (580AM). I post summaries of shows on my website - you are welcome to download any show that looks interesting. www.steverausch.com/radio.html

Give me a call with your questions or concerns,

Steve

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Starting a Business: What Should I do First?

The answer: You must decide what is the best business entity for your situation. Idaho State Law defines business structures such as sole proprietorships, general partnerships, limited liability companies, professional liability companies and corporations.

A **Sole Proprietorship** is the simplest entity, defined as an individual conducting business..

General Partnerships are defined as two or more individuals conducting business for profit.

Limited Partnerships are also defined as two or more individuals conducting business for profit. The difference between General Partnerships and Limited Partnerships is that the general partners have all the liability risk and the limited partners have no liability.

A **Limited Liability Company** is a legal entity organized under the laws of the State with at least one member. Structured properly, it will protect the members of the LLC's personal assets.

C-Corporations are legal entities organized under the laws of the state. There must be at least one shareholder and a corporation may declare dividends.

S-Corporations are a special type of tax election where the number of shareholders is limited to no more than 100 and there is no corporate level tax.

For the full article see my website:
<http://steverausch.com/mergers2.html>