Speaker 1: An LLC and an S-Corp are pass through entities which usually more tax efficient. So for most small businesses in the country, those are the best ways to go. A C-Corp is usually for larger businesses who are raising a big amount of venture capital and/or are wanting to go public in the near future because one of the main downside of a C-Corp is that you pay double tax. So C-Corp pays the taxes and then the owners pay tax again when they withdraw dividends from the corporation. That's for businesses that hae more than a hundred investors and are going on a different level. So to be honest with you, at 212 Tax, we don't really deal with a lot of C-Corps. Most of our companies clients are S-Corp or LLCs and because of the way that the city taxes corporations, most of them are LLCs, whether it's a single member LLC or partnership LLCs, most of our clients are LLCs and that's usually the way to go for most of our small business clients, especially in New York City.