



A “pass-through” or fiscally transparent entity is one which does not itself possess an identity distinct from its owners for tax purposes. In the US, examples of these fiscally transparent entities include sole proprietorships, partnerships and S- corporations. The scope of this article extends to the following: Overview of fiscally transparent entities in US and check-the-box entity selection Limited Liability Corporations in US- Overview and Taxation Partnerships in US- Overview, Types and Taxation Corporation: S-corporation vs C-corporation - Overview and Taxation Pass-Through Entities: Availing Benefits under the India-US DTAA Entity Selection for Inbound I.....