Table of Contents

Qualified Subchapter S Trust (QSST) 1

QSST Rules 3

Example 6

Example: QSST election made in same year as S-election 7

Electing Small Business Trust (ESBT) [§1361(e)] 9

Example: ESBT election 10

QSST and ESBT Comparison 11

Qualified Subchapter S Subsidiary (Q-Sub) [§1361(b)(3)(B)] 12

Why Make a Q-Sub Election 12

Q-Sub Rules 13

Form 8869 15

Comprehensive Q-Sub Example 16