

EXHIBIT A

THE TEN MAIN TYPES OF LLCs ON THE BASIS OF THEIR OWNERSHIP STRUCTURE, THEIR MANAGEMENT STRUCTURE AND THEIR FEDERAL TAX STRUCTURE; THE 28 MAIN TYPES OF FORMS NEEDED FOR LLC FORMATION PRACTICE

| TYPE NUMBER | BRIEF DESCRIPTION | NUMBER OF GENERAL-PURPOSE FORMS REQUIRED |
|-------------|--|--|
| 1. | Single-Member LLC Whose Member is An Individual, Taxable As Sole Proprietorship Or S Corporation | 6 |
| 2. | Single-Member LLC Whose Member is An Entity, Taxable As Disregarded Entity | 3 |
| 3. | Multi-Member LLC With Simple General Partnership Management Structure (i.e., No Managing Member or Management Committee)—Taxable Under Subchapter K | 3 |
| 4. | Multi-Member LLC With Simple General Partnership Management Structure (i.e., No Managing Member or Management Committee)—Taxable Under Subchapter S | 3 |
| 5. | Multi-Member LLC With Complex General Partnership Management Structure (Managing Member And/Or Management Committee)—Taxable Under Subchapter K or S | 2 |
| 6. | Multi-Member LLC With Member-Controlled Limited Partnership Management Structure—Taxable Under Subchapter K | 2 |
| 7. | Multi-Member LLC With Member-Controlled Limited Partnership Management Structure—Taxable Under Subchapter S | 2 |
| 8. | Multi-Member LLC With Manager-Controlled Limited Partnership Management Structure—Taxable Under Subchapter K | 2 |
| 9. | Multi-Member LLC With Manager-Controlled Limited Partnership Management Structure—Taxable Under Subchapter S | 2 |
| 10. | Multi-Member LLC With Corporate Management Structure (Including A Board of Directors And Officers) | 3 |
| TOTAL | | 28 |

TYPE 1
(SINGLE-MEMBER LLC OWNED BY ONE INDIVIDUAL)

| <i>General-Purpose Form Number</i> | <i>Management Structure</i> | <i>Federal Income Tax Regimen</i> | <i>Frequency of Use by Practitioners</i> |
|--|--|-----------------------------------|--|
| General-Purpose Form 1.1 | <u>Member-managed</u> . The LLC's member is also its manager and there is no assistant manager. | Disregarded entity | Somewhat frequent |
| General-Purpose Form 1.2 | <u>Manager-managed</u> . The LLC's member is its manager, but the LLC also has one or more assistant managers. | Disregarded entity | Frequent |
| General-Purpose Form 1.3 | <u>Manager-managed</u> . The LLC's member is a non-manager, and it is managed by a non-member manager. | Disregarded entity | Somewhat frequent |
| General-Purpose Form 1.4 | <u>Member-managed</u> . The LLC's member is also its manager and there is no assistant manager | Subchapter S | Somewhat frequent |
| General-Purpose Form 1.5 | <u>Manager-managed</u> . The LLC's member is its manager, but the LLC also has one or more assistant managers. | Subchapter S | Frequent |
| General-Purpose Form 1.6 | <u>Manager-managed</u> . The LLC's member is a non-manager, and it is managed by a non-member manager. | Subchapter S | Somewhat frequent |
| Total number of Type 1 general-purpose forms | | | 6 |

| TYPE 2 | | | |
|--|---|--|--|
| SINGLE-MEMBER LLC OWNED BY ONE ENTITY | | | |
| <i>General-Purpose Form Number</i> | <i>Management Structure</i> | <i>Federal Income Tax Classification</i> | <i>Frequency of Use by Practitioners</i> |
| General-Purpose Form 2.1 | Managed by a single non-member manager | Disregarded entity | Frequent |
| General-Purpose Form 2.2 | Managed by two or more non-member managers | Disregarded entity | Somewhat frequent |
| General-Purpose Form 2.3 | Managed by an internal board of directors and by officers who are non-member managers | Disregarded entity | Infrequent |
| Total number of Type 2 model LLC agreements | | | 3 |

| TYPE 3 | | |
|--|--|--|
| MULTI-MEMBER LLC—SIMPLE GENERAL PARTNERSHIP MANAGEMENT STRUCTURE—TAXABLE UNDER SUBCHAPTER K | | |
| <i>General-Purpose Form Number</i> | <i>Number and Relationship of Members</i> | <i>Frequency of Use by Practitioners</i> |
| General-Purpose Form 3.1 | Two members with equal management rights | Frequent |
| General-Purpose Form 3.2 | Two members with unequal management rights | Somewhat frequent |
| General-Purpose Form 3.3 | Three or more members | Frequent |
| Total number of Type 3 general-purpose forms | | 3 |

| TYPE 4 | | |
|--|--|--|
| MULTI-MEMBER LLC—SIMPLE GENERAL PARTNERSHIP MANAGEMENT STRUCTURE—TAXABLE UNDER SUBCHAPTER S | | |
| <i>General-Purpose Form Number</i> | <i>Number and Relationship of Members</i> | <i>Frequency of Use by Practitioners</i> |
| General-Purpose Form 4.1 | Two members with equal management rights | Frequent |
| General-Purpose Form 4.2 | Two members with unequal management rights | Somewhat frequent |
| General-Purpose Form 4.3 | Three or more members | Frequent |
| Total number of Type 4 general-purpose forms | | 3 |

| TYPE 5 | | | |
|--|---|-----------------------------------|--|
| MULTI-MEMBER LLC—COMPLEX GENERAL PARTNERSHIP MANAGEMENT STRUCTURE—TAXABLE UNDER SUBCHAPTER K OR S | | | |
| <i>General-Purpose Form Number</i> | <i>Number and Relationship of Members</i> | <i>Federal Income Tax Regimen</i> | <i>Frequency of Use by Practitioners</i> |
| General-Purpose Form 5.1 | Three or more members | Subchapter K | Frequent |
| General-Purpose Form 5.2 | Three or more members | Subchapter S | Occasional |
| Total number of Type 5 general-purpose forms | | | 2 |

TYPE 6
MULTI-MEMBER LLC—SIMPLE LIMITED PARTNERSHIP
MANAGEMENT
STRUCTURE—MEMBER-MANAGER—MEMBER-CONTROLLED—TAXABLE
UNDER SUBCHAPTER K

| <i>General-Purpose Form Number</i> | <i>Number and Relationship of Members</i> | <i>Frequency of Use by Practitioners</i> |
|--|---|--|
| General-Purpose Form 6.1 | Two members | Somewhat frequent |
| General-Purpose Form 6.2 | Three or more members | Frequent |
| Total number of Type 6 general-purpose forms | | 2 |

TYPE 7
MULTI-MEMBER LLC—SIMPLE LIMITED PARTNERSHIP MANAGEMENT
STRUCTURE—MEMBER-MANAGER—MEMBER-CONTROLLED—TAXABLE
UNDER SUBCHAPTER S

| <i>General-Purpose Form Number</i> | <i>Number and Relationship of Members</i> | <i>Frequency of Use by Practitioners</i> |
|--|---|--|
| General-Purpose Form 7.1 | Two members | Somewhat frequent |
| General-Purpose Form 7.2 | Three or more members | Frequent |
| Total number of Type 7 general-purpose forms | | 2 |

**TYPE 8
MULTI-MEMBER LLC—SIMPLE LIMITED PARTNERSHIP
MANAGEMENT
STRUCTURE—MEMBER-MANAGER—MANAGER-CONTROLLED—TAXABLE UNDER SUBCHAPTER K**

| <i>General-Purpose Form Number</i> | <i>Number and Relationship of Members</i> | <i>Frequency of Use by Practitioners</i> |
|--|---|--|
| General-Purpose Form 8.1 | Two members | Frequent |
| General-Purpose Form 8.2 | Three or more members | Frequent |
| Total number of Type 8 general-purpose forms | | 2 |

**TYPE 9
MULTI-MEMBER LLC—SIMPLE LIMITED PARTNERSHIP
MANAGEMENT
STRUCTURE—MEMBER-MANAGER—MANAGER-CONTROLLED—TAXABLE UNDER SUBCHAPTER S**

| <i>General-Purpose Form Number</i> | <i>Number and Relationship of Members</i> | <i>Frequency of Use by Practitioners</i> |
|--|---|--|
| General-Purpose Form 9.1 | Two members | Frequent |
| General-Purpose Form 9.2 | Three or more members | Frequent |
| Total number of Type 9 general-purpose forms | | 2 |

TYPE 10

**MULTI-MEMBER LLCs—CORPORATE MANAGEMENT
STRUCTURE—MANAGERS MAY BE EITHER MEMBER-MANAGERS OR
NON-MEMBER MANAGERS—TAXABLE UNDER SUBCHAPTER C, K OR S)**

| <i>General-Purpose Form Number</i> | <i>Number and Relationship of Members</i> | <i>Federal Income Tax Regimen</i> | <i>Frequency of Use by Practitioners</i> |
|--|---|---------------------------------------|--|
| General-Purpose Form 10.1 | Three or more members | Subchapter C | Infrequent |
| General-Purpose Form 10.2 | Three or more members | Subchapter K | Infrequent |
| General-Purpose Form 10.3 | Three or more members | Subchapter S | Infrequent |
| Total number of Type 10 model LLC agreements | | | 3 |

C:\J2\Deskbook - exhibits and other docs. often useful in LLC fmns - 9-12-16 ff\The ten main types of LLCs and the 28 MOAs needed for LFP - 11-23-20.docx