

Attributes:	Centralization of Ownership, Management and Control?	Cost Efficiency and Administrative Ease?	Federal Income Tax Efficiency?	NH Real Estate Transfer Tax Efficiency?	Avoids Separate Federal Tax Return Under Disregarded Entity or Grantor Trust Rule?	Inside Creditor Protection?	Outside Creditor Protection?	Transfer Tax Valuation Discount?	Potential Multi Generation Generation-Skipping?	Low Federal Transfer Tax Audit Risk?	Mortality Risk?
<b>Entity Type:</b>											
Tenants-in-common	N	Y+	Y+	Y	M	N	N	Y-	N	Y-	N
Tenants-in-common with management agreement	Y-	Y+	Y+	Y	M	N	N	Y-	N	Y-	N
Family Limited Partnership	Y+	Y-	Y	N	N	Y-	Y-	Y+	N	N	N
Limited Liability Company	Y++	Y	Y	N	Y	Y+	Y+	Y+	N	N	N
C Corporation	Y++	Y-	N	N	N	Y+	Y+	Y	N	N	N
S Corporation	Y++	Y-	Y+	N	N	Y+	Y+	Y	N	N	N
Business or Realty Trust (transferable interest)	Y	Y	Y	N	N	Y	Y	Y-	N	Y	N
Nominee Trust	Y-	Y+	Y	Y	M	N	N	Y-	N	Y	N
“Common Law” Trust	Y++	Y-	Y-	Y	M	Y	Y	N	Y	Y	N
Tiered Structure -- LLC Owning Lands, and Common Law Trust owning LLC Member Interests	Y++	N	Y-	N	M	Y+	Y+	Y+	Y+	N	N
QPRT	Y-	Y	Y	Y	Y-	Y-	Y-	Y-	N (ETIP)	Y	Y
Split Purchase QPRT	Y-	Y	Y	Y	Y-	Y-	Y-	Y-	M	Y	N

Key:

Y -- Yes

N -- No

M -- Maybe