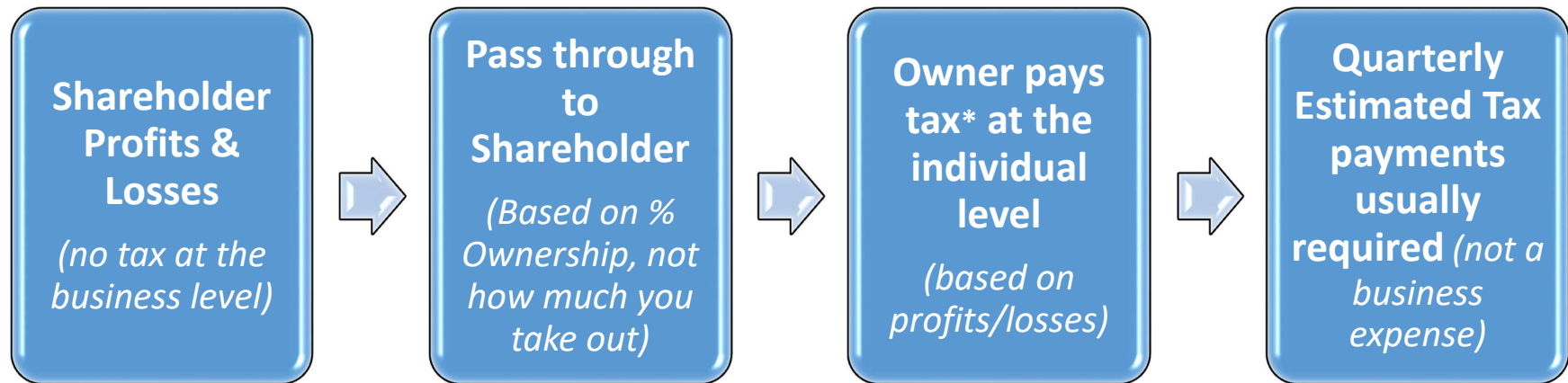


# S Corporation – Shareholder Distributions Federal Taxation Flow Chart



*\* Tax includes Federal Income Tax on profits but no self-employment taxes.*