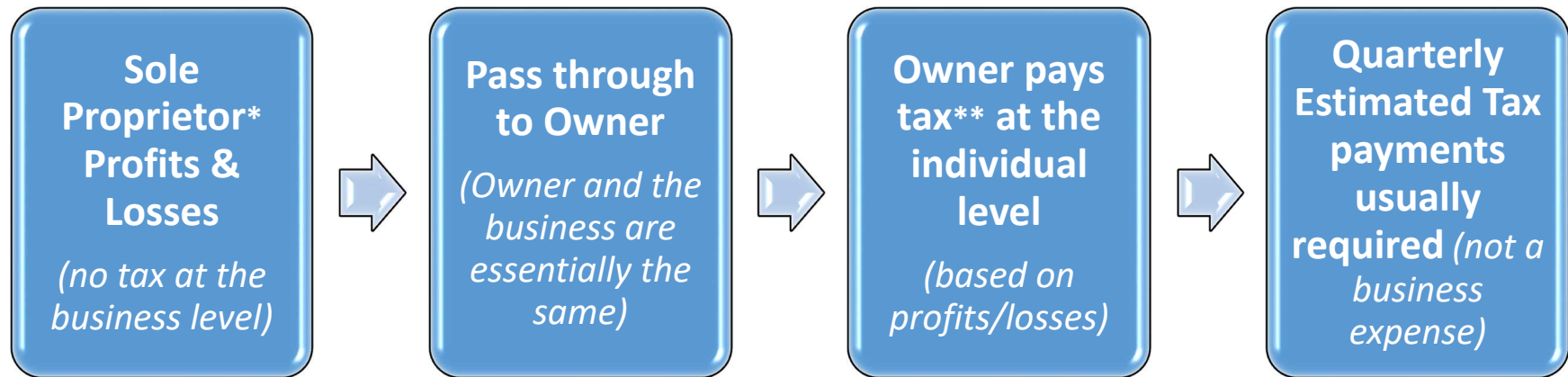


# Sole Proprietorship & Single Member LLC Federal Taxation Flow Chart



*\* Sole Proprietors and Single Member LLCs are treated the same for tax purposes.*

*\*\* Tax includes Federal Income Tax and Self-Employment Tax (Medicare & Social Security).*