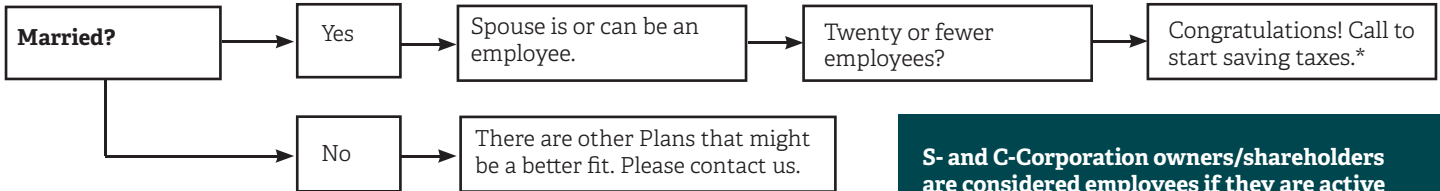




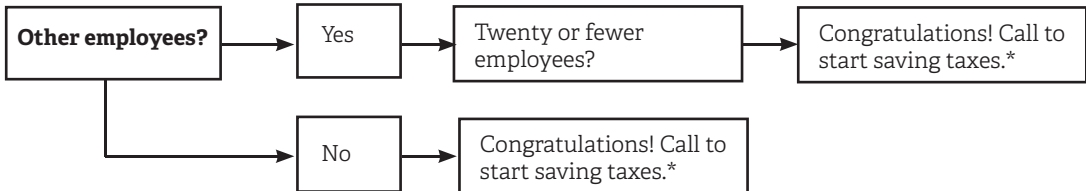
Section 105 Qualifying Status

SOLE PROPRIETOR



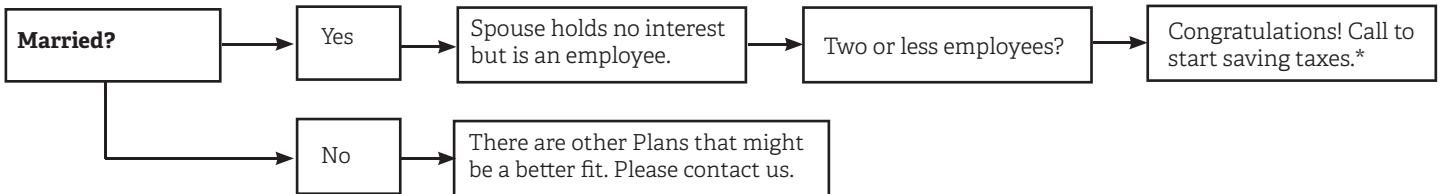
S- and C-Corporation owners/shareholders are considered employees if they are active in the business, therefore there is no spousal employment requirement. The business may pay benefits on behalf of other employees.

S- AND C-CORPORATIONS



Partners themselves cannot participate in the Plan. Only those partners who have spouses active in the business can realize full benefit.

PARTNERSHIP



**LLC filing Schedule C: treated similar to a Sole Proprietor
 LLC filing Form 1065: treated similar to a Partnership
 LLC filing Form 1120 S: treated similar to a C or S-Corporation**

LLC

