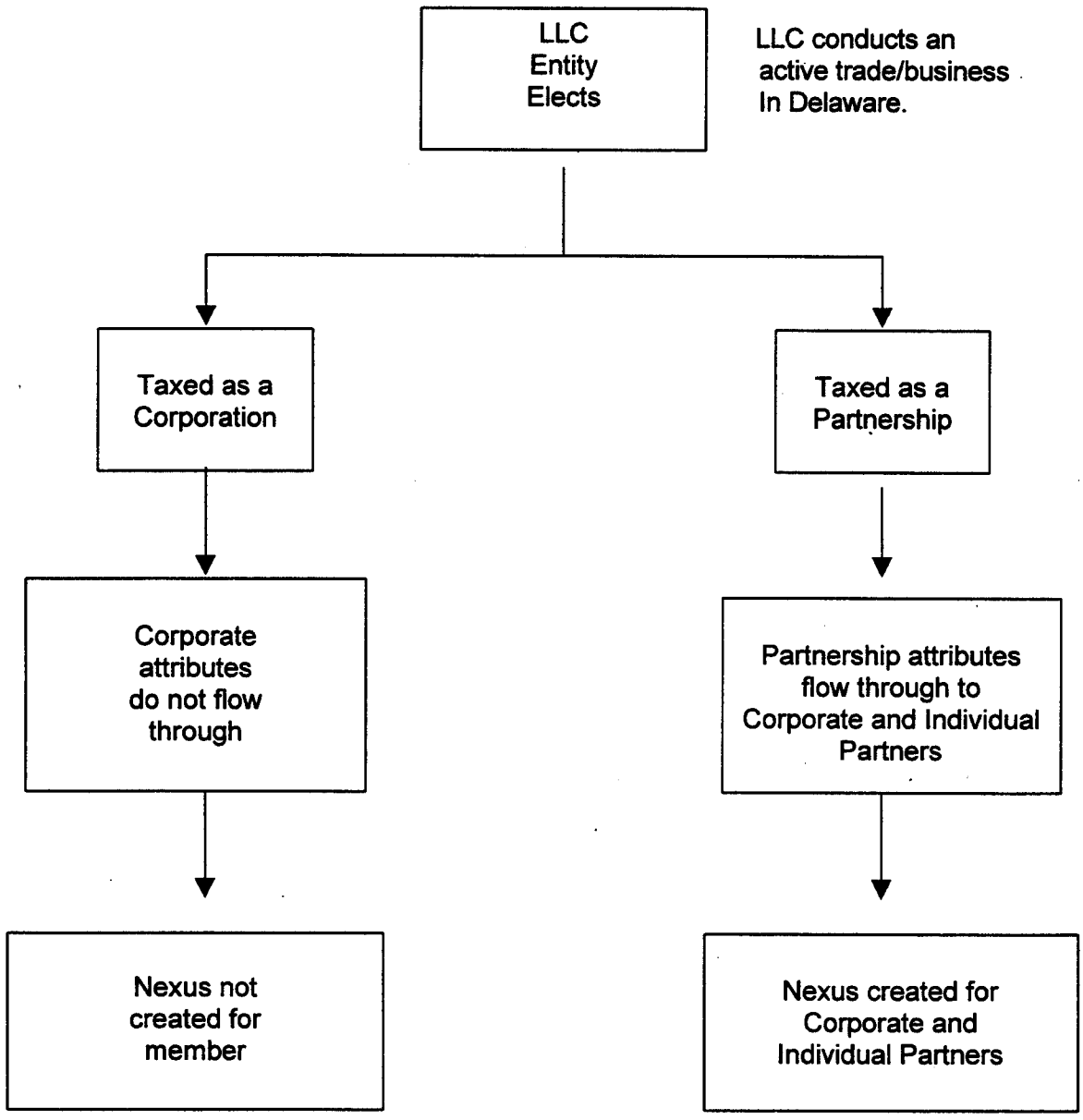"Check the Box" Diagram Electing Single / Multiple Member LLC