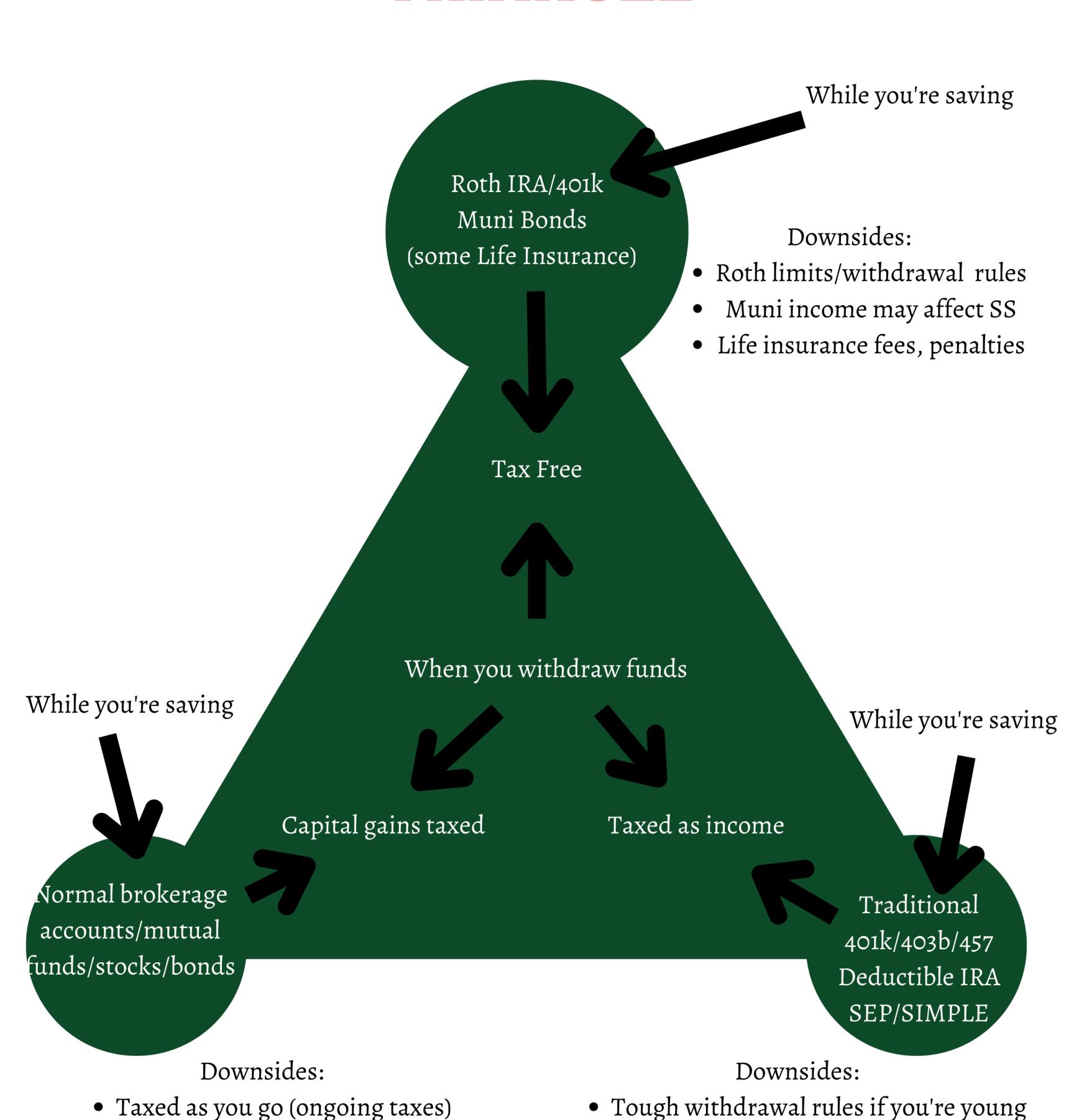


TAX CONTROL TRIANGLE



SEP/SIMPLE employee rules

Big upside - flexibility