



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
CARVEL STATE BUILDING  
820 N. FRENCH STREET  
P.O. BOX 8911  
WILMINGTON, DELAWARE 19899-8911

**DIVISION OF REVENUE**

**TECHNICAL INFORMATION MEMORANDUM 98-1 ADDENDUM**

**JUNE 1, 1998**

**SUBJECT: ADDENDUM TO "CHECK THE BOX" REGULATIONS**

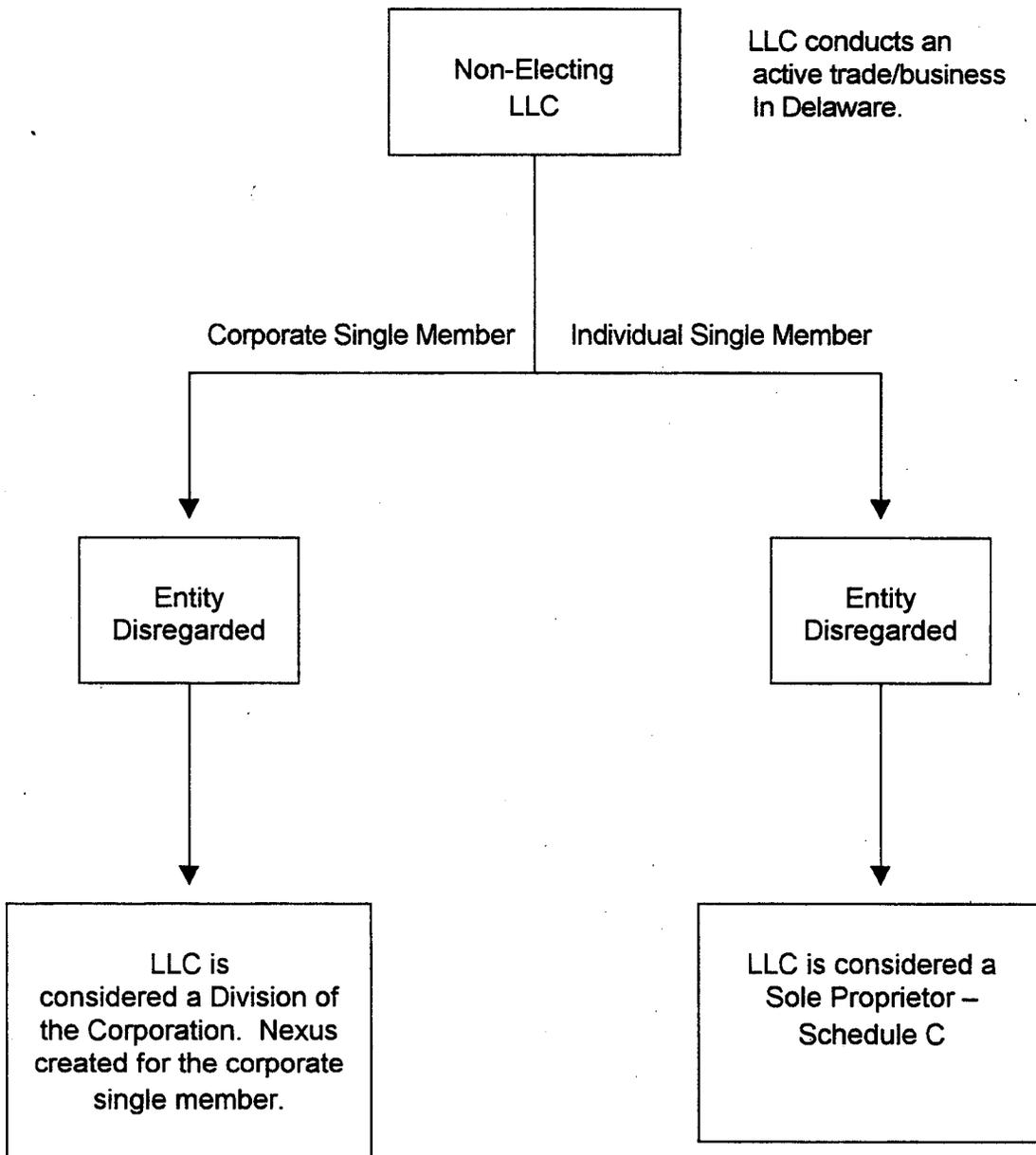
Technical Information Memorandum 98-1, Final "Check the Box" regulations is hereby amended in two respects. First, the word "Single" is eliminated from the title of the diagram on page 5. And second, a new diagram for an Electing Single Member LLC is attached.

The diagram on Page 5 of TIM 98-1 erroneously included the word "Single" in the title which implied that an Electing Single Member LLC could elect to be treated as a partnership. Under the federal regulations and these regulations, an electing single member LLC can elect to be treated as an association, i.e., a corporation or disregarded as an entity. A single member LLC cannot elect to be treated as a partnership. The new diagram on Page 6 reflects this change. The text of TIM 98-1 is correct as written. The error occurred only in the flowcharts. Attached are new flowcharts for "Check the Box" regulations.

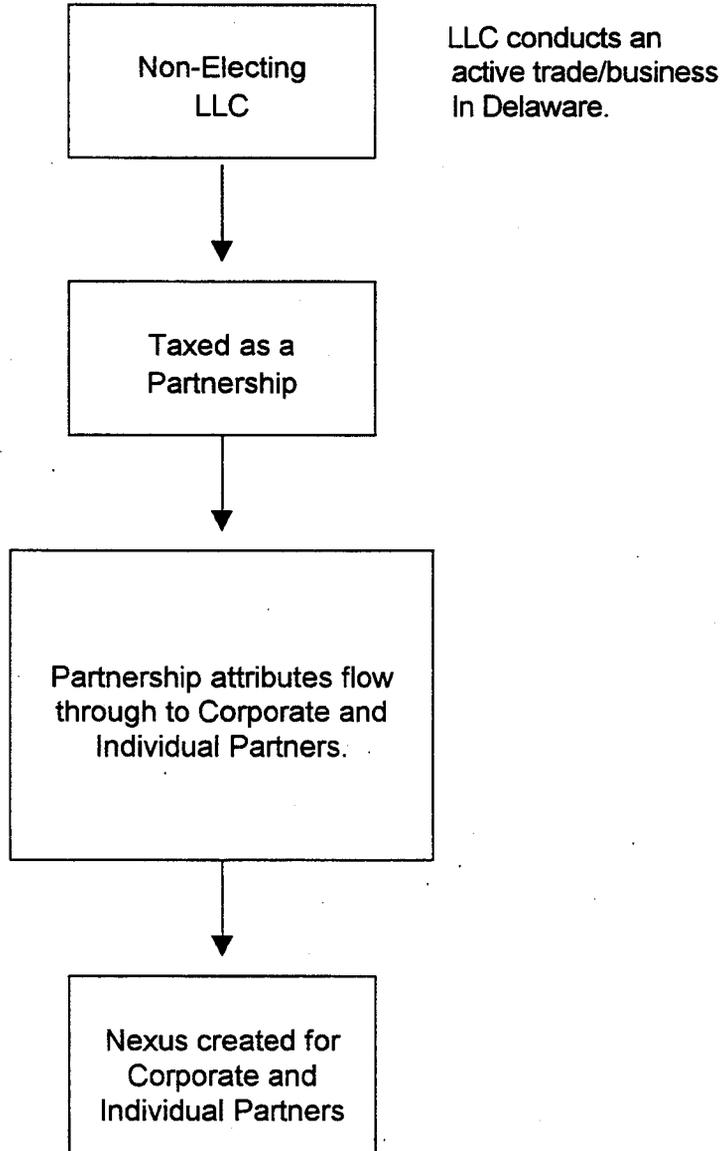
Contact Person -- For more information about these regulations or the classification of entities, contact **John J. Maciejewski, Jr., Assistant Director, Office of Business Taxes, State of Delaware Division of Revenue, 820 N. French Street, Wilmington, Delaware 19801** or phone **(302) 577-8450**.

  
William M. Remington  
Director of Revenue

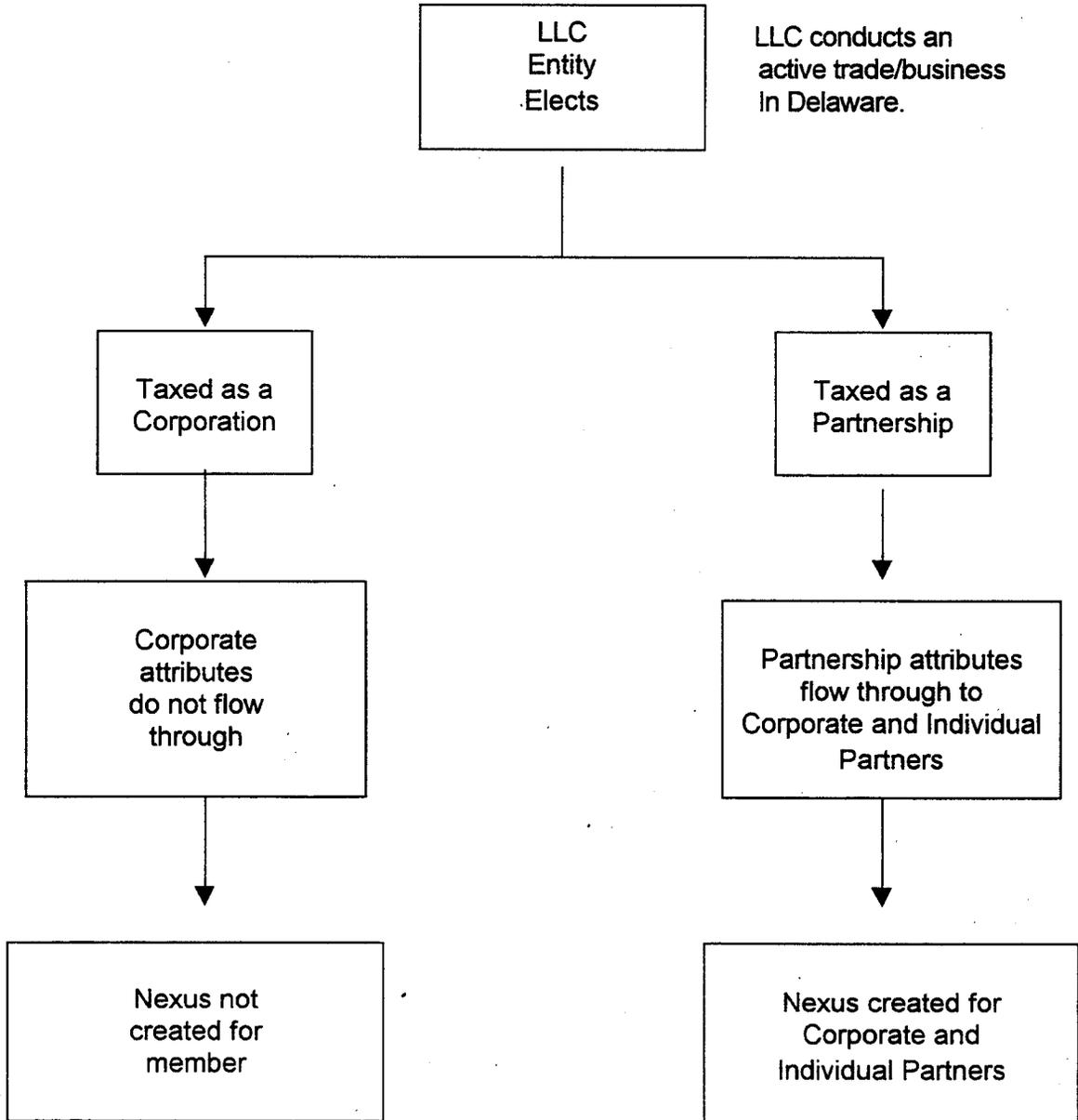
**“Check the Box” Diagram  
Non-Electing  
Single Member LLC**



**“Check the Box” Diagram  
Non-Electing  
Multiple Member LLC**



**“Check the Box” Diagram  
Electing Multiple  
Member LLC**



# "Check the Box" Diagram Electing Single Member LLC

