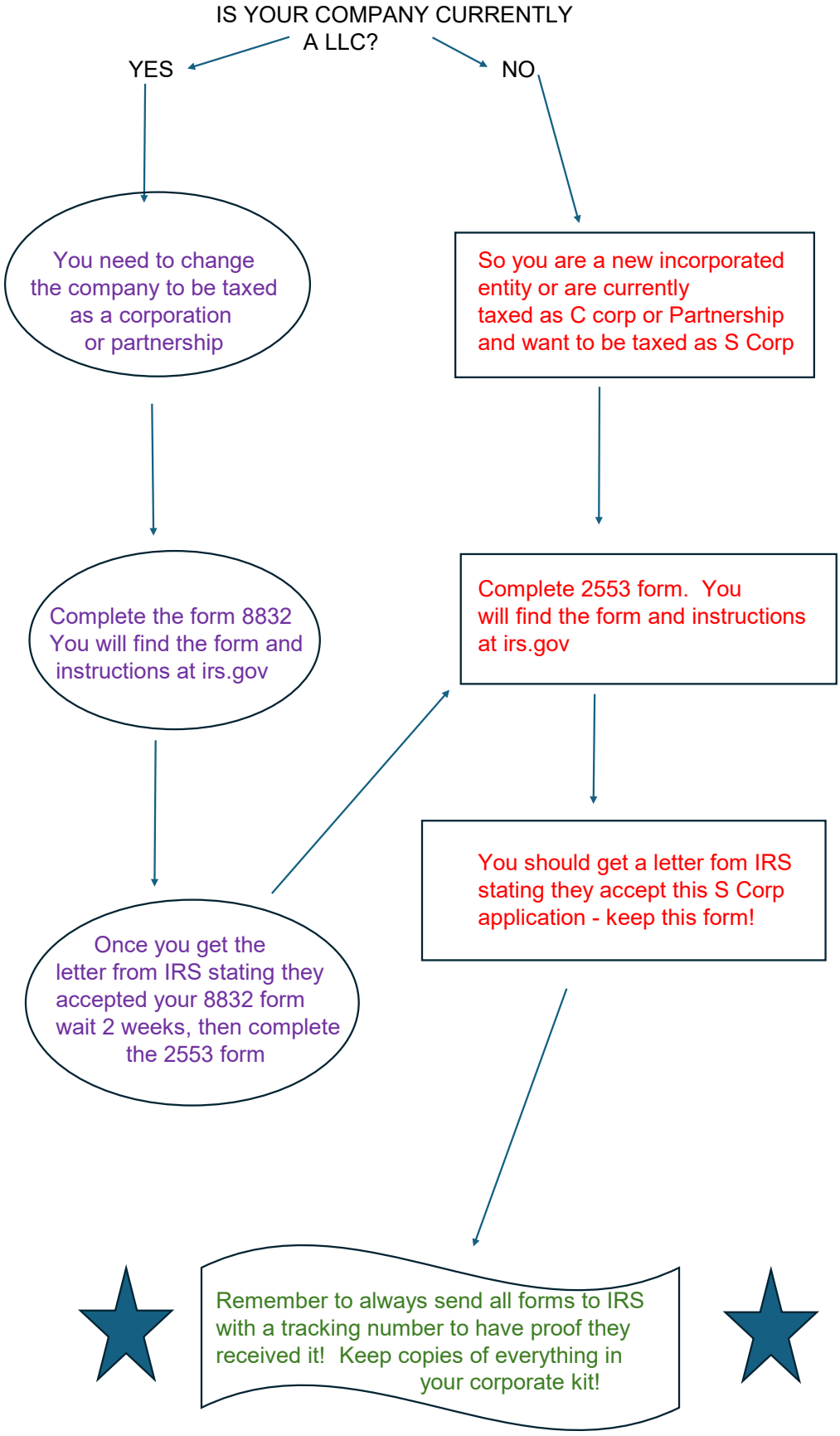Help! How do I let IRS know I want my company to be taxed as a S Corp????