

4141-1-04

**Limited partnership associations, limited partnerships and limited liability companies.**

- (A) Members of a limited partnership association, as that term is defined in Chapter 1783. of the Revised Code, are deemed to be in the employment of the association if performing services for remuneration for the association.
- (B) Individuals who are limited partners in a limited partnership pursuant to Chapter 1782. of the Revised Code shall be considered in the employment of the limited partnership to the extent that remuneration in a form other than share of profits is received by such limited partners for services performed for the limited partnership.
- (C) The determination as to whether individuals are in employment with limited liability companies for the purposes of Chapter 4141. of the Revised Code shall be determined based on the limited liability company's tax classification for federal income and federal unemployment tax purposes as follows:
- (1) A single member limited liability company that is disregarded as an entity separate from its owner for federal income and federal unemployment tax purposes will also be disregarded for purposes of Chapter 4141. of the Revised Code. Thus, if the single member of a disregarded limited liability company is an individual, the limited liability company will be treated as a sole proprietorship for purposes of this chapter.
- (2) A single or multi-member limited liability company that is classified as a corporation for federal income and federal unemployment tax purposes will also be classified as a corporation for purposes of Chapter 4141. of the Revised Code.
- If an officer of a limited liability company that is classified as a corporation receives remuneration for services rendered to the limited liability company or renders services in anticipation of receiving remuneration from the limited liability company, the officer shall be considered in the employment of such limited liability company, as provided in division (B)(1) of section 4141.01 of the Revised Code.
- (3) If a limited liability company has two or more members and is classified as a partnership for federal income and federal unemployment tax purposes, any members who are individuals will be treated as follows:
- (a) Members in a limited liability company in which management is reserved to the members will be treated as general partners for the purposes of Chapter 4141. of the Revised Code;

- (b) Members in a limited liability company in which management is not reserved to the members will, if they are managers, be treated as general partners for the purposes of Chapter 4141. of the Revised Code;and
- (c) Members in a limited liability company in which management is not reserved to the members will, if they are not managers, be treated as limited partners for the purposes of Chapter 4141. of the Revised Code.

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Certification

08/04/2008

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