

**Florida Department of Revenue  
Tax Information Publication**

**TIP 0460BB-01  
DATE: Jan 16, 2004**

**UNEMPLOYMENT TAX LIMITED LIABILITY COMPANIES**

Effective January 1, 2004, a new law requires that Limited Liability Companies (LLCs) be added to the definition of "Employing Unit". It provides that an LLC shall be treated as having the same status as its classification for federal income tax purposes. This change clarifies that members of an LLC, which is classified as a corporation for federal income tax purposes, who perform services for the corporation, are considered employees.

Beginning with the first quarter 2004 UCT-6, any member of a limited liability company classified as a corporation for federal income tax purposes who performed services for the limited liability company is an employee of the limited liability company. For reporting purposes, Florida will treat LLCs in the same way as other reporting entities; i.e., members of an LLC classified as a partnership or a member of an LLC classified as a sole proprietor are not reportable, while members who performed services for an LLC classified as a corporation are reportable.

Reference: Section 443.036(20), Florida Statutes

**FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.