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From:

Sent: Thursday, September 15, 2011 3:56 PM

To:

Cc:

Subject: RE: Form SS 10 question for LLC

I am attaching an IRM provision that seems to answer the question. The consent should be in the name of the single owner if the entity is disregarded for employment tax purposes.

25.6.22.6.10 - Employment Taxes (03-01-2008)

(1) The period for assessment of employment taxes can be extended by using the Form SS-10, Consent to Extend the Time to Assess Employment Taxes. This is for the taxes imposed under the Federal Insurance Contributions Act (Form 941/943/944), the Federal Unemployment Tax Act (Form 940), the Railroad Retirement Tax Act (Form CT-1 and CT-2), and Code provisions relating to collecting income tax at the source on wages.

(2) The consent (Form 872) obtained to extend the income tax return of the employer does not extend the period of time for assessment of employment taxes..

(3) The name of the controlling entity will be used in the consent. This is usually the name on the employment tax return. If however, the employment tax return was filed by a limited liability company that is disregarded in accordance with Treas. Reg. § 301.7701-3(b)(1), the name of the single owner should be used.

(4) In the case of a sole proprietorship (Schedule C business), the primary taxpayer's name as shown on page one of the Form 1040 will be input on the Form SS-10 followed by "dba" (the abbreviation "for doing business as") and the Schedule C business name.

(a.) If the taxpayer filed a joint return, the primary taxpayer is the person which owns the business, or exercises substantially all of the management and control of the trade or business. Following is an example where the Schedule C is operated by the wife on a joint return:

Example:

`Grace M. Bullock dba Veterinary Clinic`

(5) The instructions for signing the consent in various entity situations are as follows:

(a.) Corporations--The consent should be signed by a corporate officer authorized to execute the consent. See discussion on those authorized to sign extensions for the income tax return at IRM 25.6.22.6.2, Corporations.

(b.) Partnership--Any general partner authorized to bind the partnership may sign the consent, even if he/she did not sign the return.

(c.) Limited liability company classified as either a partnership or corporation--any officer or other person authorized to bind the LLC under the terms of LLC operating agreement may sign the consent.

(d.) Limited liability company classified as a disregarded entity--the single owner of the LLC must sign the consent even if the employment tax return was filed by the LLC.