

**Determination of Employee Work Status
for Purposes of Federal Employment Taxes
and Income Tax Withholding**

OMB No. 1545-0004

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping, 34 hr., 55 min.; **Learning about the law or the form**, 12 min.; and **Preparing and sending the form to the IRS**, 46 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, see **General Information** for where to file.

Purpose

Employers and workers file Form SS-8 to get a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding.

General Information

Complete this form carefully. If the firm is completing the form, complete it for **ONE** individual who is representative of the class of workers whose status is in question. If you want a written

determination for more than one class of workers, complete a separate Form SS-8 for one worker from each class whose status is typical of that class. A written determination for any worker will apply to other workers of the same class if the facts are not materially different from those of the worker whose status was ruled upon.

Caution: Form SS-8 is **not** a claim for refund of social security and Medicare taxes or Federal income tax withholding. Also, a determination that an individual is an employee does not necessarily reduce any current or prior tax liability. A worker must file his or her income tax return even if a determination has not been made by the due date of the return.

Where to file.—In the list below, find the state where your legal residence, principal place of business, office, or agency is located. Send Form SS-8 to the address listed for your location.

Location:	Send to:
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service SS-8 Determinations P.O. Box 1230, Stop 4106 AuCC Austin, TX 78767
Alabama, Connecticut, Delaware, District of Columbia, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, All other locations	Internal Revenue Service SS-8 Determinations Two Lakemont Road Newport, VT 05855-1555

Name of firm (or person) for whom the worker performed services		Name of worker	
Address of firm (include street address, apt. or suite no., city, state, and ZIP code)		Address of worker (include street address, apt. or suite no., city, state, and ZIP code)	
Trade name		Telephone number (include area code) ()	Worker's social security number : :
Telephone number (include area code) ()	Firm's employer identification number : :		

Check type of firm for which the work relationship is in question:

☐ Individual ☐ Partnership ☐ Corporation ☐ Other (specify) ►

Important Information Needed To Process Your Request

This form is being completed by: ☐ Firm ☐ Worker

If this form is being completed by the worker, the IRS **must** have your permission to disclose your name to the firm.

Do you object to disclosing your name and the information on this form to the firm? ☐ Yes ☐ No

If you answer "Yes," the IRS cannot act on your request. **Do not complete the rest of this form unless the IRS asks for it.**

Under section 6110 of the Internal Revenue Code, the information on this form and related file documents will be open to the public if any ruling or determination is made. However, names, addresses, and taxpayer identification numbers will be removed before the information is made public.

Is there any other information you want removed? ☐ Yes ☐ No

If you check "Yes," we cannot process your request unless you submit a copy of this form and copies of all supporting documents showing, in brackets, the information you want removed. Attach a separate statement showing which specific exemption of section 6110(c) applies to each bracketed part.

*This form is designed to cover many work activities, so some of the questions may not apply to you. **You must answer ALL items or mark them "Unknown" or "Does not apply."** If you need more space, attach another sheet.*

Total number of workers in this class. (Attach names and addresses. If more than 10 workers, list only 10.) ► _____

This information is about services performed by the worker from _____ to _____
(month, day, year) (month, day, year)

Is the worker still performing services for the firm? ☐ **Yes** ☐ **No**

• If "No," what was the date of termination? ► _____
(month, day, year)

1a Describe the firm's business _____

b Describe the work done by the worker _____

2a If the work is done under a written agreement between the firm and the worker, attach a copy.

b If the agreement is not in writing, describe the terms and conditions of the work arrangement _____

c If the actual working arrangement differs in any way from the agreement, explain the differences and why they occur _____

3a Is the worker given training by the firm? ☐ **Yes** ☐ **No**

• If "Yes," what kind? _____

• How often? _____

b Is the worker given instructions in the way the work is to be done (exclusive of actual training in 3a)? . ☐ **Yes** ☐ **No**

• If "Yes," give specific examples _____

c Attach samples of any written instructions or procedures.

d Does the firm have the right to change the methods used by the worker or direct that person on how to do the work? ☐ **Yes** ☐ **No**

• Explain your answer _____

e Does the operation of the firm's business require that the worker be supervised or controlled in the performance of the service? ☐ **Yes** ☐ **No**

• Explain your answer _____

4a The firm engages the worker:

☐ To perform and complete a particular job only

☐ To work at a job for an indefinite period of time

☐ Other (explain) _____

b Is the worker required to follow a routine or a schedule established by the firm? ☐ **Yes** ☐ **No**

• If "Yes," what is the routine or schedule? _____

c Does the worker report to the firm or its representative? ☐ **Yes** ☐ **No**

• If "Yes," how often? _____

• For what purpose? _____

• In what manner (in person, in writing, by telephone, etc.)? _____

• Attach copies of any report forms used in reporting to the firm.

d Does the worker furnish a time record to the firm? ☐ **Yes** ☐ **No**

• If "Yes," attach copies of time records.

5a State the kind and value of tools, equipment, supplies, and materials furnished by:

• The firm _____

• The worker _____

b What expenses are incurred by the worker in the performance of services for the firm? _____

c Does the firm reimburse the worker for any expenses? ☐ **Yes** ☐ **No**

• If "Yes," specify the reimbursed expenses _____

6a Will the worker perform the services personally? ☐ Yes ☐ No

b Does the worker have helpers? ☐ Yes ☐ No

- If "Yes," who hires the helpers? ☐ Firm ☐ Worker
- If the helpers are hired by the worker, is the firm's approval necessary? ☐ Yes ☐ No
- Who pays the helpers? ☐ Firm ☐ Worker
- If the worker pays the helpers, does the firm repay the worker? ☐ Yes ☐ No
- Are social security and Medicare taxes and Federal income tax withheld from the helpers' pay? ☐ Yes ☐ No
- If "Yes," who reports and pays these taxes? ☐ Firm ☐ Worker
- Who reports the helpers' earnings to the Internal Revenue Service? ☐ Firm ☐ Worker
- What services do the helpers perform?

7 At what location are the services performed? ☐ Firm's ☐ Worker's ☐ Other (specify)

8a Type of pay worker receives:
☐ Salary ☐ Commission ☐ Hourly wage ☐ Piecework ☐ Lump sum ☐ Other (specify)

b Does the firm guarantee a minimum amount of pay to the worker? ☐ Yes ☐ No

c Does the firm allow the worker a drawing account or advances against pay? ☐ Yes ☐ No

- If "Yes," is the worker paid such advances on a regular basis? ☐ Yes ☐ No

d How does the worker repay such advances?

9a Is the worker eligible for a pension, bonus, paid vacations, sick pay, etc.? ☐ Yes ☐ No

- If "Yes," specify

b Does the firm carry worker's compensation insurance on the worker? ☐ Yes ☐ No

c Does the firm withhold social security and Medicare taxes from amounts paid the worker? ☐ Yes ☐ No

d Does the firm withhold Federal income tax from amounts paid the worker? ☐ Yes ☐ No

e How does the firm report the worker's earnings to the Internal Revenue Service?
☐ Form W-2 ☐ Form 1099-MISC ☐ Does not report ☐ Other (specify)

- Attach a copy.

f Does the firm bond the worker? ☐ Yes ☐ No

10a Approximately how many hours a day does the worker perform services for the firm?

b Does the firm set hours of work for the worker? ☐ Yes ☐ No

- If "Yes," what are the worker's set hours? _____ a.m./p.m. to _____ a.m./p.m. (Circle whether a.m. or p.m.)

c Does the worker perform similar services for others? ☐ Yes ☐ No ☐ Unknown

- If "Yes," are these services performed on a daily basis for other firms? ☐ Yes ☐ No ☐ Unknown
- Percentage of time spent in performing these services for:
This firm _____ % Other firms _____ % ☐ Unknown
- Does the firm have priority on the worker's time? ☐ Yes ☐ No
- If "No," explain

d Is the worker prohibited from competing with the firm either while performing services or during any later period? ☐ Yes ☐ No

11a Can the firm discharge the worker at any time without incurring a liability? ☐ Yes ☐ No

- If "No," explain

b Can the worker terminate the services at any time without incurring a liability? ☐ Yes ☐ No

- If "No," explain

12a Does the worker perform services for the firm under:
☐ The firm's business name ☐ The worker's own business name ☐ Other (specify)

b Does the worker advertise or maintain a business listing in the telephone directory, a trade journal, etc.? ☐ Yes ☐ No ☐ Unknown

- If "Yes," specify

c Does the worker represent himself or herself to the public as being in business to perform the same or similar services? ☐ Yes ☐ No ☐ Unknown

- If "Yes," how?

d Does the worker have his or her own shop or office? ☐ Yes ☐ No ☐ Unknown

- If "Yes," where?

e Does the firm represent the worker as an employee of the firm to its customers? ☐ Yes ☐ No

- If "No," how is the worker represented?

f How did the firm learn of the worker's services?

13 Is a license necessary for the work? ☐ Yes ☐ No ☐ Unknown

- If "Yes," what kind of license is required?
- Who issues the license?
- Who pays the license fee?

- 14** Does the worker have a financial investment in a business related to the services performed? ☐ Yes ☐ No ☐ Unknown
 • If "Yes," specify and give amount of the investment
- 15** Can the worker incur a loss in the performance of the service for the firm? ☐ Yes ☐ No
 • If "Yes," how?
- 16a** Has any other government agency ruled on the status of the firm's workers? ☐ Yes ☐ No
 • If "Yes," attach a copy of the ruling.
- b** Is the same issue being considered by any IRS office in connection with the audit of the worker's tax return or the firm's tax return, or has it been considered recently? ☐ Yes ☐ No
 • If "Yes," for which year(s)?
- 17** Does the worker assemble or process a product at home or away from the firm's place of business? ☐ Yes ☐ No
 • If "Yes," who furnishes materials or goods used by the worker? ☐ Firm ☐ Worker ☐ Other
 • Is the worker furnished a pattern or given instructions to follow in making the product? ☐ Yes ☐ No
 • Is the worker required to return the finished product to the firm or to someone designated by the firm? ☐ Yes ☐ No
- 18** Attach a detailed explanation of any other reason why you believe the worker is an employee or an independent contractor.

Answer items 19a through o only if the worker is a salesperson or provides a service directly to customers.

- 19a** Are leads to prospective customers furnished by the firm? ☐ Yes ☐ No ☐ Does not apply
- b** Is the worker required to pursue or report on leads? ☐ Yes ☐ No ☐ Does not apply
- c** Is the worker required to adhere to prices, terms, and conditions of sale established by the firm? ☐ Yes ☐ No
- d** Are orders submitted to and subject to approval by the firm? ☐ Yes ☐ No
- e** Is the worker expected to attend sales meetings? ☐ Yes ☐ No
 • If "Yes," is the worker subject to any kind of penalty for failing to attend? ☐ Yes ☐ No
- f** Does the firm assign a specific territory to the worker? ☐ Yes ☐ No
- g** Whom does the customer pay? ☐ Firm ☐ Worker
 • If worker, does the worker remit the total amount to the firm? ☐ Yes ☐ No
- h** Does the worker sell a consumer product in a home or establishment other than a permanent retail establishment? ☐ Yes ☐ No
- i** List the products and/or services distributed by the worker, such as meat, vegetables, fruit, bakery products, beverages (other than milk), or laundry or dry cleaning services. If more than one type of product and/or service is distributed, specify the principal one
- j** Did the firm or another person assign the route or territory and a list of customers to the worker? ☐ Yes ☐ No
 • If "Yes," enter the name and job title of the person who made the assignment
- k** Did the worker pay the firm or person for the privilege of serving customers on the route or in the territory? ☐ Yes ☐ No
 • If "Yes," how much did the worker pay (not including any amount paid for a truck or racks, etc.)? \$
 • What factors were considered in determining the value of the route or territory?
- l** How are new customers obtained by the worker? Explain fully, showing whether the new customers called the firm for service, were solicited by the worker, or both
- m** Does the worker sell life insurance? ☐ Yes ☐ No
 • If "Yes," is the selling of life insurance or annuity contracts for the firm the worker's entire business activity? ☐ Yes ☐ No
 • If "No," list the other business activities and the amount of time spent on them
- n** Does the worker sell other types of insurance for the firm? ☐ Yes ☐ No
 • If "Yes," state the percentage of the worker's total working time spent in selling other types of insurance %
 • At the time the contract was entered into between the firm and the worker, was it their intention that the worker sell life insurance for the firm: ☐ on a full-time basis ☐ on a part-time basis
 • State the manner in which the intention was expressed
- o** Is the worker a traveling or city salesperson? ☐ Yes ☐ No
 • If "Yes," from whom does the worker principally solicit orders for the firm?
 • If the worker solicits orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments, specify the percentage of the worker's time spent in the solicitation %
 • Is the merchandise purchased by the customers for resale or for use in their business operations? If used by the customers in their business operations, describe the merchandise and state whether it is equipment installed on their premises or a consumable supply

Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Signature ►

Title ►

Date ►

If the firm is completing this form, an officer or member of the firm must sign it. If the worker is completing this form, the worker must sign it. If the worker wants a written determination about services performed for two or more firms, a separate form must be completed and signed for each firm. Additional copies of this form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676).

