Form **SS-8**

(Rev. July 1993)

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0004 Expires 7-31-96

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 this 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.

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, 6 min. and preparing and sending the form to IRS, 40 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Attention: Reports Clearance Officer, T:FP, Washington, DC 20224; and the Office of Management and Budget, Paperwork Reduction Project (1545-0004), Washington, DC 20503. DO NOT send the tax form to either of these offices. 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

This form should be completed carefully. If the firm is completing the form, it should be completed for **ONE** individual who is representative of the class of workers whose status is in question. If a written determination is desired for more than one class of workers, a separate Form SS-8 should be completed 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.

Please return Form SS-8 to the Internal Revenue Service office that provided the form. If the Internal Revenue Service did not ask you to complete this form but you wish a determination on whether a worker is an employee, file Form SS-8 with your District Director.

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.

| employment taxes and income tax withholding. | | | |
|---|--|--|--|
| 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 con | 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 taxpayer identification number () - | r | | |
| Check type of firm for which the work relationship is in qu ☐ Individual ☐ Partnership ☐ Corporation ☐ Other (| specify) ► | | |
| Important Information Nec | eded to Process Your Request | | |
| This form is being completed by: If this form is being completed by the worker, the IRS must have the firm. Do you object to disclosing your name and the information of your answer "Yes," the IRS cannot act on your request. The image is the information of the IRS asks for it. | ave your permission to disclose your name to n on this form to the firm? | | |
| Under section 6110 of the Internal Revenue Code, the information will be open to the public if any ruling or determination is made identification numbers must be removed before the information | le. However, names, addresses, and taxpayer | | |
| Is there any other information you want removed? If you check "Yes," we cannot process your request unless yo supporting documents showing, in brackets, the information y statement telling which specific exemption of section 6110(c) and the section of section 6110(c) are section. | ou want removed. Attach a separate | | |
| This form is designed to cover many work activities, so some items or mark them "Unknown" or "Does not apply." If you | of the questions may not apply to you. You must answer ALL need more space, attach another sheet. | | |
| Total number of workers in this class. (Attach names and addr | resses. If more than 10 workers, attach only 10.) ▶ | | |
| This information is about services performed by the worker from | om to (month, day, year) (month, day, year) | | |
| Is the worker still performing services for the firm? | | | |
| If "No," what was the date of termination? ►(month, day | v, year) | | |

Form SS-8 (Rev. 7-93) Page **2**

| | Describe the firm's business | | | | |
|----|--|---|-----|---|------|
| b | Describe the work done by the worker | | | | |
| | If the work is done under a written agreement between the firm and the worker, attach a copy. If the agreement is not in writing, describe the terms and conditions of the work arrangement | | | | |
| С | If the actual working arrangement differs in any way from the agreement, explain the differences and why | | | | |
| Ŭ | | | - | | |
| | | | | | |
| 3a | Is the worker given training by the firm? | | | | |
| b | Is the worker given instructions in the way the work is to be done (exclusive of actual training in 3a)? . If "Yes," give specific examples. | | Yes | | No |
| | 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? | | | | |
| | Explain your answer | | | | |
| е | 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? | | | | |
| | If "Yes," what is the routine or schedule? | | | | |
| | | | | | |
| С | Does the worker report to the firm or its representative? | | Yes | | No |
| | For what purpose? | | | | |
| | In what manner (in person, in writing, by telephone, etc.)? | | | | |
| | Attach copies of report forms used in reporting to the firm. | | \/ | | NI - |
| a | Does the worker furnish a time record to the firm? | Ш | yes | ш | NO |
| 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? | | | | |
| | | | | | |
| С | Does the firm reimburse the worker for any expenses? | | | | |
| | | | | | |
| | Will the worker perform the services personally? | | | | |
| D | Does the worker have helpers? | Ш | res | Ш | No |
| | If hired by the worker, is the firm's approval necessary? | П | Yes | П | No |
| | Who pays the helpers? | | | | |
| | Are social security and Medicare taxes and Federal income tax withheld from the helpers' wages? If "Yes": Who reports and pays these taxes? \square Firm \square Worker | | Yes | | No |
| | Who reports the helpers' incomes to the Internal Revenue Service? ☐ Firm ☐ Worker | _ | | _ | |
| | If the worker pays the helpers, does the firm repay the worker? | | Yes | | No |

Form SS-8 (Rev. 7-93) At what location are the services performed?

Firm's

Worker's

Other (specify) 8a Type of pay worker receives: ☐ Piecework ☐ Lump sum ☐ Other (specify) ☐ Salary ☐ Commission ☐ Hourly wage d How does the worker repay such advances? If "Yes," specify □ No e How does the firm report the worker's income to the Internal Revenue Service? ☐ Form W-2 ☐ Form 1099-MISC ☐ Does not report ☐ Other (specify) Attach a copy. 10a Approximately how many hours a day does the worker perform services for the firm? If "Yes," what are the worker's set hours? _____ am/pm to ____ am/pm (Circle whether am or pm) If "Yes": Are these services performed on a daily basis for other firms? \square Yes \square No \square Unknown Percentage of time spent in performing these services for: This firm % Other firms % \square Unknown If "No," explain c Is the worker prohibited from competing with the firm either while performing services or during any later If "No," explain 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 If "Yes," specify c Does the worker represent himself or herself to the public as being in business to perform If "Yes," how? If "Yes," where? If "No," how is the worker represented? f How did the firm learn of the worker's services? If "Yes," what kind of license is required? By whom is it issued? By whom is the license fee paid? Does the worker have a financial investment in a business related to the services performed?

Yes Unknown If "Yes," specify and give amounts of the investment If "Yes," how? 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

If "Yes," for which year(s)?

| Form | SS-8 (Rev. 7–93) | | Page 4 |
|---------|--|----------------|-------------------|
| 17 | Does the worker assemble or process a product at home or away from the firm's place of business? If "Yes": | | s 🗌 No |
| | Who furnishes materials or goods used by the worker? Firm Worker | | |
| | Is the worker furnished a pattern or given instructions to follow in making the product? | . 🗆 Ye | s 🗌 No |
| | Is the worker required to return the finished product to the firm or to someone designated by the firm? | | |
| | Answer items 18a through n only if the worker is a salesperson or provides a service directly to | o custom | ers. |
| 18a | Are leads to prospective customers furnished by the firm? | ☐ Does | not apply |
| b | | | not apply |
| С | Is the worker required to adhere to prices, terms, and conditions of sale established by the firm? . | . 🗌 Ye | |
| d | Are orders submitted to and subject to approval by the firm? | . 🗌 Ye | s 🗌 No |
| е | Is the worker expected to attend sales meetings? | . 🗌 Ye | s 🗌 No |
| | If "Yes": Is the worker subject to any kind of penalty for failing to attend? | . 🗌 Ye | s 🗌 No |
| | Does the firm assign a specific territory to the worker? | | not apply |
| q | | | 11.3 |
| J | If worker, does the worker remit the total amount to the firm? | . 🗌 Ye | s 🗌 No |
| h | Does the worker sell a consumer product in a home or establishment other than a permanent retail | I | |
| | establishment? | . \square Ye | s 🗌 No |
| i | List the products and/or services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker, such as meat, vegetables, fruit, bakery products and services distributed by the worker and services distribu | . — | |
| • | than milk), or laundry or dry cleaning services. If more than one type of product and/or service is di | | |
| | principal one. | Jii ibatca, | speeny the |
| i | Did the firm or another person assign the route or territory and a list of customers to the worker? . | ☐ Ye | s 🗆 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? | ? □ Ye | s 🗌 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? | | |
| - 1 | How are new customers obtained by the worker? Explain fully, showing whether the new customers called | | |
| | were solicited by the worker, or both. | | |
| m | Does the worker sell life insurance? | . □ Ye | s 🗌 No |
| | If "Yes": | . — | |
| | Is the selling of life insurance or annuity contracts for the firm the worker's entire business activity? . | . 🗆 Ye | s 🗌 No |
| | If "No," list the other business activities and the amount of time spent on them | | |
| | Does the worker sell other types of insurance for the firm? | | |
| | 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 | | |
| | insurance for the firm: \square on a full-time basis \square on a part-time basis | | |
| | State the manner in which the intention was expressed. | | |
| n | Is the worker a traveling or city salesperson? | | |
| | If "Yes": From whom does worker principally solicit orders for the firm? | | |
| | If the worker solicits orders from wholesalers, retailers, contractors, or operators of hotels, restaura | | |
| | establishments, specify the percentage of the worker's time spent in this solicitation. | | Juliei Siiriilai |
| | Is the merchandise purchased by the customers for resale or for use in their business operations? If us | | customars |
| | in their business operations, describe the merchandise and state whether it is equipment installed or | - | |
| | consumable supply. | • | |
| | | | |
| 19 | Attach a detailed explanation of any other reason why you believe the worker is an independent contract of the firm. | | |
| | der penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my known ented are true, correct, and complete. | vledge and b | pelief, the facts |
| Signa | ature ▶ Title ▶ Da | ite ▶ | |
| If this | form is used by the firm in requesting a written determination, the form must be signed by an officer or member of the firm. | | |

Signature ► Title ► Date ►

If this form is used by the firm in requesting a written determination, the form must be signed by an officer or member of the firm.

If this form is used by the worker in requesting a written determination, the form must be signed by the worker. 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 from any Internal Revenue Service office or by calling 1-800-TAX-FORM (1-800-829-3676).