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.

1 5	8			
Name of firm (or person) for whom the w	orker performed services	Name of worker		
Address of firm (include street address, a	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 taxpayer identification number			
Individual Partnership	he work relationship is in quest	ecify) 🕨		
	Important Information Neede	ed to Process Your Request		
the firm.	by the worker, the IRS must have	your permission to disclose you		
	our name and the information of nnot act on your request. DO NO			
will be open to the public if any	nal Revenue Code, the informatio ruling or determination is made. removed before the information c	However, names, addresses, and		
supporting documents showing	you want removed?	want removed. Attach a separat	opies of all Yes □ No e	
	many work activities, so some of t n" or "Does not apply." If you ne			
Total number of workers in this	class. (Attach names and address	ses. If more than 10 workers, atta	ach only 10.) ►	
This information is about service	es performed by the worker from	t(month, day, year)	D (month, day, year)	
Is the worker still performing se	rvices for the firm?		🗌 Yes 🗌 No	
If "No," what was the date of te	rmination?	ar)		

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	Describe the firm's business			
	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	/ the	еу осс	ur
3a	Is the worker given training by the firm?		Yes	🗌 No
b	How often? 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. 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
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
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?			
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.)?			
	Does the worker furnish a time record to the firm?		Yes	🗌 No
	The firm			
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?		Yes	🗌 No
	Will the worker perform the services personally?		Yes	□ No □ No
	If hired by the worker, is the firm's approval necessary?			□ No
	Are social security and Medicare taxes and Federal income tax withheld from the helpers' wages? If "Yes": Who reports and pays these taxes? Who reports the helpers' incomes to the Internal Revenue Service? Firm Worker			∐ No
	If the worker pays the helpers, does the firm repay the worker?		Yes	🗌 No

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7	At what location are the services performed? \Box Firm's \Box Worker's \Box Other (specify)				
8a	Type of pay worker receives:				
	□ Salary □ Commission □ Hourly wage □ Piecework □ Lump sum □ Other (s				··· <u>·</u> ·····
	Does the firm guarantee a minimum amount of pay to the worker?				No No
С	Does the firm allow the worker a drawing account or advances against pay?				🗌 No
	If "Yes": Is the worker paid such advances on a regular basis?			Yes	🗌 No
	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 workmen's compensation insurance on the worker?			Yes	🗌 No
С	Does the firm deduct social security and Medicare taxes from amounts paid the worker?			Yes	🗌 No
d	Does the firm deduct Federal income taxes from amounts paid the worker?			Yes	🗌 No
е	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.				
f	Does the firm bond the worker?			Yes	🗌 No
	Approximately how many hours a day does the worker perform services for the firm?				
	Does the firm set hours of work for the worker?			Yes	🗌 No
	If "Yes," what are the worker's set hours? am/pm to am/pm (Circle whether an				
b				🗌 U	Inknown
			No	🗌 U	Inknown
	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				
С	Is the worker prohibited from competing with the firm either while performing services or during any la	ter			
	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?				🗌 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.?		No	🗌 U	nknown
	If "Yes," specify				
С	Does the worker represent himself or herself to the public as being in business to perform				
	the same or similar services?				
	If "Yes," how?				
d	Does the worker have his or her own shop or office?				
	If "Yes," where?				··· <u></u> ·····
е	Does the firm represent the worker as an employee of the firm to its customers?				
	If "No," how is the worker represented?				
	How did the firm learn of the worker's services?				
13	Is a license necessary for the work?		No	U U	nknown
	If "Yes," what kind of license is required?				
	By whom is it issued?				
	By whom is the license fee paid?				
14	Does the worker have a financial investment in a business related to the services performed? Yes				
	If "Yes," specify and give amounts of the investment				
15	Can the worker incur a loss in the performance of the service for the firm?				🗌 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		, —	.,	□
	return or the firm's tax return, or has it recently been considered?	•		Yes	∐ No

If "Yest: 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? Ves No Answer Items 18a through n only if the worker is a salesperson or provides a service directly to customers. No Does not apply Is the worker required to achieve to price, terms, and conditions of sale established by the firm? Ves No Does not apply Is the worker required to achieve to price, terms, and conditions of sale established by the firm? Ves No Does not apply Is the worker required to athere to price, terms, and conditions of sale established by the firm? Ves No If "Yes": Is the worker subject to any kind of penalty for failing to attend? Ves No Does not apply If Work and the massign a specific territory to the worker? Ves No Does not apply If Work and the massign a specific territory to the worker? Ves No Does not apply If Work and a sale act to applic the worker? Ves No Does not apply If Work and a sale act to applic the triany to the worker? Ves No Does not apply If Work and antice and the massign aspecific territory to the worker? Ves No Does not appl	Form	SS-8 (Rev. 7–93)	Page 4
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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 determ	ination 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).