

Form 8952

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service

Application for Voluntary Classification Settlement Program (VCSP)

Do not send payment with Form 8952.

► Go to www.irs.gov/Form8952 for the latest information.

OMB No. 1545-2215



Form 8952 (Rev.11-2023) Catalog Number 72342B
Department of the Treasury **Internal Revenue Service** www.irs.gov



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**Application for Voluntary
Classification Settlement Program (VCSP)**

OMB No. 1545-2215

Do not send payment with Form 8952.

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Caution: Taxpayer must make certain representations in order to be eligible to participate in the VCSP. These representations can be found in Part V on page 2.

Part I Taxpayer Information

1 Taxpayer's name	2 Employer identification number (EIN)											
3 Number and street (or P.O. box number if mail is not delivered to a street address)		Room/Suite										
4 City, town or post office, state, and ZIP code												
5 Telephone number	6 Website address (optional)											
7 Fax number (optional)	8 Email address (optional)											
9 Type of entity. Check the applicable box: <table><tr><td><input type="checkbox"/> Sole proprietorship</td><td><input type="checkbox"/> Cooperative organization described in section 1381 of the Internal Revenue Code</td></tr><tr><td><input type="checkbox"/> Joint venture</td><td><input type="checkbox"/> Tax-exempt organization</td></tr><tr><td><input type="checkbox"/> Partnership</td><td><input type="checkbox"/> State or local government (for worker class or position not covered under a section 218 agreement)</td></tr><tr><td><input type="checkbox"/> C corporation</td><td><input type="checkbox"/> Other (specify here) _____</td></tr><tr><td><input type="checkbox"/> S corporation</td><td></td></tr></table>			<input type="checkbox"/> Sole proprietorship	<input type="checkbox"/> Cooperative organization described in section 1381 of the Internal Revenue Code	<input type="checkbox"/> Joint venture	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Partnership	<input type="checkbox"/> State or local government (for worker class or position not covered under a section 218 agreement)	<input type="checkbox"/> C corporation	<input type="checkbox"/> Other (specify here) _____	<input type="checkbox"/> S corporation	
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<input type="checkbox"/> C corporation	<input type="checkbox"/> Other (specify here) _____											
<input type="checkbox"/> S corporation												
10 Are you a member of an affiliated group? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete the common parent information on lines 11–14. If "No," skip to Part II.												
11 Name of common parent of the affiliated group		12 EIN of common parent										

13 Number and street (or P.O. box number if mail is not delivered to a street address) of common parent _____

14 City, town or post office, state, and ZIP code of common parent _____

Part II Contact Person

Attach a properly completed Form 2848, Power of Attorney and Declaration of Representative, if applicable. Also see *Special instructions for Form 2848* in the instructions.

- Name and title of contact person _____
- Contact person's number and street (or P.O. box number if mail is not delivered to a street address) _____
- Contact person's city, town or post office, state, and ZIP code _____
- Contact person's telephone number _____
- Contact person's fax number (optional) _____
- Contact person's email address (optional) _____

Part III General Information About Workers To Be Reclassified

15 Enter the total number of workers from all classes to be reclassified. A class of workers includes all workers who perform the same or similar services.

17 Enter the beginning date of the employment tax period (calendar year or quarter) for which you want to begin treating the class or classes of workers as employees. This date should be at least 120 days after the date you file Form 8952. See instructions

/ /

16 Enter a description of the class or classes of workers to be reclassified. If more space is needed, attach separate sheets. See instructions

Taxpayer's name	Employer identification number (EIN)
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Part IV Payment Calculation Using Section 3509(a) Rates (see instructions)				
18	Enter total compensation paid in the most recently completed calendar year to all workers to be reclassified. See instructions	18		
19	Multiply line 18 by 3.24% (0.0324)			19
20	Enter any compensation included on line 18 that exceeded the social security wage base for any worker or workers for the most recently completed calendar year. See instructions	20		
21	Subtract line 20 from line 18	21		
22	Multiply line 21 by 7.44% (0.0744)			22
23	Add lines 19 and 22			23
24	Multiply line 23 by 10% (0.10). This is the VCSP payment you will submit with your signed closing agreement. See instructions			24

Part V Taxpayer Representations

Caution: Since the representations include the penalty of perjury statement, the representations under Part V must be signed by the taxpayer, not the taxpayer's representative.

- A Treatment of Workers**
- 1** Taxpayer wants to voluntarily reclassify certain workers as employees for federal income tax withholding, Federal Insurance Contributions Act, and Federal Unemployment Tax Act taxes (collectively, federal employment taxes) for future tax periods.
 - 2** Taxpayer is presently treating the workers as nonemployees.
 - 3** Taxpayer has filed all required Forms 1099 for each of the workers to be reclassified for the 3 preceding calendar years ending before the date of this application.

- 4 Taxpayer has consistently treated the workers as nonemployees.
- 5 There is no current dispute between the taxpayer and the IRS as to whether the class or classes of workers are nonemployees or employees for federal employment tax purposes.

B Examination

- 1 Taxpayer or, if applicable, any member of the taxpayer's affiliated group, is not under employment tax examination by the IRS.
- 2 Taxpayer is not under examination by the Department of Labor or any state agency concerning the proper classification of the class or classes of workers.
- 3a Taxpayer has not been examined previously by the IRS or the Department of Labor concerning the proper classification of the class or classes of workers; or
 - b Taxpayer has been examined previously by the IRS or the Department of Labor concerning the proper classification of the class or classes of workers and the taxpayer has complied with the results of the prior examination.

Caution: Do not send payment with Form 8952. You will submit payment later with your signed closing agreement. If you submit payment with Form 8952, it may cause a processing delay.

Sign Here	Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete.				
	Taxpayer's signature				Date
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	