

Information for Use in Determining Whether a Worker Is an Employee for Federal Employment Taxes and Income Tax Withholding

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. If you want a determination on employment status, you are required to give us this information.

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 be applicable 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.

Instructions

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.

Name of firm (or person) for whom the worker performed services		Name of worker	
Address of firm		Address of worker	
Trade name		Telephone number	Worker's social security number
Telephone number	Firm's taxpayer identification number		

Check type of firm

Individual Partnership Corporation Other (specify) ▶

This form is being completed by FIRM WORKER

If the form is being completed by the worker, do you object to disclosing your name or the information on this form to the firm? Yes No

(If your answer is YES, we are not able to furnish you a determination on the basis of this form. You may write to your District Director for further information. **Do not complete the rest of the form, unless the IRS requests it.**)

All items must be answered or marked "Unknown" or "Not Applicable" (NA). **If you need more space, attach another sheet.** This form is designed to cover many work activities, so some of the questions may not pertain to you.

Total number of workers in this class (if more than one, please answer item 19) ▶ _____

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

What was the first date on which the worker performed services of any kind for the firm? ▶ _____
(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)

In which IRS district are you located? _____

1a Describe the firm's business _____

1b 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.

2b If the agreement is not in writing, describe the terms and conditions of the work arrangement _____

2c If the actual working arrangement differs in any way from the agreement, explain the differences and why they occur

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3a Is the worker given training by the firm? Yes No
 If yes:
 What kind?
 How often?

3b Is the worker given instructions in the way the work is to be done? Yes No
 If yes, give specific examples.

3c Attach representative copies of any written instructions or procedures.

3d 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

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3e 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

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4a The firm engages the worker for:
 Particular job Indefinite period Other (explain)

4b 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?

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4c 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 report forms used in reporting to the firm.

4d 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 and equipment furnished by:
 The firm
 The worker

5b State the kind and value of supplies and materials furnished by:
 The firm
 The worker

5c What expenses are incurred by the worker in the performance of services for the firm?

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5d Does the firm reimburse the worker for any expenses? Yes No
 If yes, specify the reimbursed expenses

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6a Is it understood that the worker will perform the services personally? Yes No

6b Does the worker have helpers? Yes No
 If yes: Are the helpers hired by: Firm Worker
 If hired by the worker, is the firm's approval necessary? Yes No
 Who pays the helpers? Firm Worker
 Are social security taxes and Federal income tax withheld from the helpers' wages? Yes No
 If yes: Who reports and pays these taxes? Firm Worker
 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
 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)
- 8b** Does the firm guarantee a minimum amount of pay to the worker? Yes No
- 8c** 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
 How does the worker repay such advances?
- 9a** Is the worker eligible for a pension, bonuses, paid vacations, sick pay, etc.? Yes No
 If yes (specify)
- 9b** Does the firm carry workmen's compensation insurance on the worker? Yes No
- 9c** Does the firm deduct social security tax from amounts paid the worker? Yes No
- 9d** Does the firm deduct Federal income taxes from amounts paid the worker? Yes No
- 9e** How does the firm report the worker's income to the Internal Revenue Service?
 Form W-2 Form 1099 Does not report Other (specify)
- 9f** Does the firm bond the worker? Yes No
- 10a** Approximately how many hours a day does the worker perform services for the firm?
- 10b** Does the worker perform similar services for others? Yes No Unkown
 If yes: Are these services performed on a daily basis for other firms? Yes No Unkown
 Percentage of time spent in performing these services for:
 This firm% Other firms.....% Unkown
 Does the firm have priority on the worker's time? Yes No
 If no, explain
- 10c** 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
- 11b** 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)
- 12b** Does the worker advertise or maintain a business listing in the telephone directory, a trade journal, etc.? Yes No Unkown
 If yes, specify
- 12c** Does the worker represent himself or herself to the public as being in business to perform the
 same or similar services? Yes No Unkown
 If yes, how?
- 12d** Does the worker have his or her own shop or office? Yes No Unkown
 If yes, where?
- 12e** Does the firm represent the worker as an employee of the firm to its customers? Yes No
 If no, how is the worker represented?
- 12f** How did the firm learn of the worker's services?
- 13** Is a license necessary for the work? Yes No Unkown
 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 No Unkown
 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? 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.
- 16b** 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 recently been considered? Yes No
 If yes, for which year(s)?
- 17a** 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
 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

Answer items 18a through 18n if the worker is a salesman or provides a service directly to customers.

- 18a Are leads to prospective customers furnished by the firm? Yes No Does not apply
- 18b Is the worker required to pursue or report on leads? Yes No Does not apply
- 18c Is the worker required to adhere to prices, terms, and conditions of sale established by the firm? Yes No
- 18d Are orders submitted to and subject to approval by the firm? Yes No
- 18e 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
- 18f Does the firm assign a specific territory to the worker? Yes No Does not apply
- 18g Who does the customer pay? Firm Worker
If worker, does the worker remit the total amount to the firm? Yes No
- 18h Does the worker sell a consumer product in a home or establishment other than a permanent retail establishment? Yes No
- 18i 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.
- 18j Were the route or territory and a list of customers assigned to the worker by the firm or another person? Yes No
If yes, please identify the person who made the assignment.
- 18k 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?
- 18l 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.
- 18m 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, state the extent of the worker's other business activities
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 such other types of insurance%
State if, at the time the contract was entered into between the firm and the worker, their intention was that the worker would be considered as selling life insurance for the firm (a) on a full-time basis, or (b) on a part-time basis. State the manner in which such intention was expressed.
- 18n Is the worker either a traveling salesperson or city salesperson? Yes No
If yes:
Specify from whom the worker principally solicits orders on behalf of 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 such solicitation.%
Is the merchandise purchased by the customers for resale, or is it purchased for use in their business operations? If used by the customers in their business operations, describe the merchandise and state whether it is equipment that is installed on their premises or is a consumable supply.
- 19 Attach the names and addresses of the total number of workers in this class from page 1, or the names and addresses of 10 such workers if there are more than 10.
- 20 Attach a detailed explanation for any other reason why you believe the worker is an independent contractor or is an employee of the firm.

Under section 6110 of the Internal Revenue Code, the text and related background file documents of any ruling, determination letter, or technical advice memorandum will be open to public inspection. This section provides that, before the text and background file documents are made public, identifying and certain other information must be deleted.

If the only items you want deleted are names, addresses, and taxpayer identifying numbers, please check this box

If you believe additional deletions should be made, please submit a copy of this form and copies of all supporting documents indicating, in brackets, those parts you believe should be deleted in accordance with section 6610(c) of the Code. Attach a separate statement indicating which specific exemption provided by section 6110(c) applies to each bracketed part.

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 this form is used by the firm in requesting a written determination, the form should 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 should be signed by the worker. If the worker wants a written determination with respect to services performed for two or more firms, a separate statement should be furnished for each firm.
Additional copies of this form may be obtained from any Internal Revenue Service office.