

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 (include street address, city, state, and ZIP code)		Address of worker (include street address, city, state, and ZIP code)	
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 see 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

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
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- 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? Yes No
 If yes, give specific examples.
- c** Attach representative copies 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
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- 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
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- 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?
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- 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 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 and equipment furnished by:
 The firm
- The worker
- b** State the kind and value of supplies and materials furnished by:
 The firm
- The worker
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- c** What expenses are incurred by the worker in the performance of services for the firm?
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- d** 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
- b** 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) _____

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

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 _____

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

c Does the firm deduct social security tax from amounts paid the worker? Yes No

d Does the firm deduct Federal income taxes from amounts paid the worker? Yes No

e How does the firm report the worker's income to the Internal Revenue Service?

Form W-2 Form 1099 Does not report Other (specify) _____

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 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 _____

c 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? _____

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 Unknown

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.

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 recently been considered? 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

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 n if the worker is a salesman or provides a service directly to customers.

- 18a Are leads to prospective customers furnished by the firm?
b Is the worker required to pursue or report on leads?
c Is the worker required to adhere to prices, terms, and conditions of sale established by the firm?
d Are orders submitted to and subject to approval by the firm?
e Is the worker expected to attend sales meetings?
f Does the firm assign a specific territory to the worker?
g Who does the customer pay?
h Does the worker sell a consumer product in a home or establishment other than a permanent retail establishment?
i List the products and/or services distributed by the worker...
j Were the route or territory and a list of customers assigned to the worker by the firm or another person?
k Did the worker pay the firm or person for the privilege of serving customers on the route or in the territory?
l How are new customers obtained by the worker?
m Does the worker sell life insurance?
n Is the worker a traveling salesperson or city salesperson?

IMPORTANT INFORMATION NEEDED TO PROCESS YOUR REQUEST

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.

Are the names, addresses, and taxpayer identifying numbers the only items you want deleted?
If you checked No and believe additional deletions should be made, we cannot process your request unless you 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 6110(c) of the Code.

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.
Additional copies of this form may be obtained from any Internal Revenue Service office.