

# SS-8 Determination—Determination for Public Inspection

Occupation 03CRA.2 Craftsperson	Determination: <input type="checkbox"/> Employee <input checked="" type="checkbox"/> Contractor
UILC	Third Party Communication: <input checked="" type="checkbox"/> None <input type="checkbox"/> Yes

## Facts of Case

The firm was the owner of a commercial building in need of renovation. The firm engaged the worker's company as a general contractor to renovate the building. The worker's business, [REDACTED], included such services as architectural drawing, new construction, and remodeling. The worker, as a sole proprietor, performed normal general contracting services for the firm (i.e. overseeing and directing the construction and renovation work, hiring subcontractor, supervising the various trades, pulling permits, and submitting monthly draws to the firm for payment).

The firm turned its building over to the worker, and thereafter approved renovation plans and project schedules, that were created by the worker. The worker was to turn the finished building back over to the firm, as the owner, by June 15 of 2008. The firm paid \$10k draws for drafting plans, and \$5k draws during certain milestones of the renovation. The worker received a set fee for construction services. The worker's economic loss would have been due to expenses incurred that would have exceeded those fees. The worker provided the tools and equipment needed to perform the services. The firm reimbursed for those items purchased for the specific use of renovating its building.

The worker appears to have had the intent of doing business in the state of [REDACTED], where the firm's building was located. This is evidenced by the following documentation:

From the State of [REDACTED]: A copy of document titled "[REDACTED]", showing [REDACTED], d/b/a [REDACTED]: Description of business as Architectural drawing, new construction & remodeling.

From the City of [REDACTED]: Copy of worker's contractor licenses for years 2007 and 2008

Copy of the building permit issued to the worker as the contractor, and to the firm as the building owner

Copy of a Demolition Approval Notice issued to [REDACTED] - [REDACTED]

Copy of document regarding Construction Use Tax Deposit made by worker

Copy of a checks issued to businesses from the worker's business account ([REDACTED]), signed by the worker

Copy of a document regarding worker's new liability policy

Copy of check from the firm issued to the worker's business name, [REDACTED], showing \$5,000.

Based on the information provided for this case, the worker is deemed to have had a financial investment in the performance of his services for the firm. He appears to have performed his services for the firm as part of his own business operations. As a result, the worker is deemed to have been an independent contractor for Federal employment tax purposes.

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**Analysis**

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