

SS-8 Determination—Determination for Public Inspection

Occupation 03TRA Tradespersons	Determination: <input type="checkbox"/> Employee <input checked="" type="checkbox"/> Contractor
UILC	Third Party Communication: <input checked="" type="checkbox"/> None <input type="checkbox"/> Yes

I have read Notice 441 and am requesting:

- Additional redactions based on categories listed in section entitled "Deletions We May Have Made to Your Original Determination Letter"
- Delay based on an on-going transaction
- 90 day delay

For IRS Use Only:

Facts of Case

The firm is a limited liability company that provides roof replacement for their customers. The worker also has a business with his own EIN that provides roof replacement to his customers. The worker got the job in question from the firm listed on his Form SS-8. The worker's advertises his business using his personal name and contact information.

The worker stated the firm trained him how to perform his services. However, the worker's website states he has 5 years of experience. The worker bases is workmanship upon his past years of experience.

The worker's business has the same address as his personal residence. The worker's website under his business name states he has 5 years of past experience in providing these services to his customers. The worker has built his reputation on these past 5 years of experience. The worker also gives a 10-year workmanship warranty with all of the roofs he repairs. There were several pictures of the jobs the worker has performed in the past on his site. The worker advertises to contact them for a free estimate.

Analysis

As is the case in almost all worker classification cases, some facts point to an employment relationship while other facts indicate independent contractor status. The determination of the worker's status, then, rests on the weight given to the factors, keeping in mind that no one factor rules. The degree of importance of each factor varies depending on the occupation and the circumstances.

The information provided by both parties and discovered by our investigation shows the worker does operate his own business as being self-employed. The worker holds himself out to the general public as being self-employed. The worker advertises his business both on Facebook and on his own personal website. There was an article in a local paper that listed his business, the services he provided, the history of his business and the variation of the services he provided as being self-employed. This article was signed by the worker in the instant case.

Based on the information that was found in our investigation and the above analysis, we conclude that the is an independent contractor operating a trade or business.

Please go to www.irs.gov for further information.