

**Determination of Worker Status for Purposes
of Federal Employment Taxes and
Income Tax Withholding**

Go to www.irs.gov/FormSS8 for instructions and the latest information.

OMB. No. 1545-0004

For IRS Use Only:
Case Number:

Earliest Receipt Date:

Disclosure of Information

The information provided on Form SS-8 may be disclosed to the firm, worker, or payer named below to assist the IRS in the determination process. For example, if you are a worker, we may disclose the information you provide on Form SS-8 to the firm or payer named below. The information can only be disclosed to assist with the determination process. See *Privacy Act and Paperwork Reduction Act Notice* in the separate instructions for more information. **If you do not want this information disclosed to other parties, do not file Form SS-8.**

IMPORTANT THINGS YOU SHOULD KNOW

- **The Form SS-8 must be fully completed. If you provide incomplete information, we may not be able to process your request.**
- All questions in Parts I through IV must be explained with clear concise answers.
- Part V must be completed if the worker provides a service directly to customers or is a salesperson.
- If you cannot answer a question, enter "Unknown" or "Does not apply."
- If you need more space for a question, attach another sheet with the part and question number clearly identified. Write your firm's name (or worker's name) and employer identification number (or social security number) at the top of each additional sheet attached to this form.
- You **MUST** include copies of the Forms W-2, 1099-MISC, and/or 1099-NEC for each year you are contesting. See instructions.

Name of firm (or person) for whom the worker performed services		Worker's name	
Firm's mailing address (include street address, apt. or suite no., city, state, and ZIP code)		Worker's mailing address (include street address, apt. or suite no., city, state, and ZIP code)	
Trade name		Worker's daytime telephone number	Worker's alternate telephone number
Firm's fax number	Firm's website	Worker's fax number	Worker's social security number
Firm's telephone number (include area code)	Firm's employer identification number	Worker's employer identification number (if any)	

Note: If the worker is paid for services performed for a business or individual not listed above, enter the name, address, and taxpayer identification number of that business/individual who paid the worker, if known. Explain the relationship between the firm and the business/individual who paid the worker.

Part I General Information

- 1 This form is being completed by: ☐ Firm ☐ Worker
for services performed from beginning date MM/YYYY to ending date MM/YYYY.

Caution: Filing Form SS-8 does not prevent the expiration of the time in which a claim for refund must be filed.

- 2 Explain your reason(s) for filing this form.
- | | |
|---|---|
| <input type="checkbox"/> You received a bill from the IRS | <input type="checkbox"/> You believe you erroneously received a Form 1099 or Form W-2 |
| <input type="checkbox"/> You are unable to get workers' compensation benefits | <input type="checkbox"/> You were audited or are being audited by the IRS |
| <input type="checkbox"/> Other (specify) _____ | |



Don't complete this form if payment was received for reasons unrelated to Form SS-8. See instructions.

**Did you remember to answer all questions and
refer to the Instructions for Form SS-8 at www.irs.gov/pub/irs-pdf/iss8.pdf?**

Part I General Information *(continued)*

- 3** Total number of workers who performed or are performing the same or similar services: _____
- 4** How did the worker obtain the job? Attach any advertisement.
☐ Application ☐ Bid ☐ Employment agency ☐ Other (specify) _____
- 5** **Attach copies of all supporting documentation (for example, contracts; invoices; memos; Forms W-2, Forms 1099-MISC, or Forms 1099-NEC issued or received; IRS closing agreements; or IRS rulings).**
- a** Inform us of any current or past litigation concerning the worker's status. _____
- b** If no income reporting forms (Form 1099-MISC, 1099-NEC, or W-2) were furnished to the worker, enter the amount of income earned for the year(s) at issue \$ _____
- c** If both Form W-2 and Form 1099-MISC, or both Form W-2 and Form 1099-NEC, were issued or received, explain why. _____
- 6** Describe the firm's business. _____
- 7** Did the worker receive pay from more than one entity (for example, two or more entities with different taxpayer identification numbers) because of a business sale, merger, acquisition, or reorganization? ☐ No. Skip to line 8. ☐ Yes. Complete the rest of line 7.
 Name of the firm's previous owner: _____
 Previous owner's taxpayer identification number: _____ Change was a: ☐ Sale ☐ Merger ☐ Acquisition ☐ Reorganization
☐ Other (specify) _____
 Description of above change: _____
 Date of change (MM/DD/YY): _____
- 8** What is the worker's job title? _____
 Describe the worker's duties. _____
- 9** Which do you believe the worker is? Check only one. ☐ Employee ☐ Independent contractor
 Explain. _____
- 10** Did the worker perform any services for the firm before or after the dates entered on line 1 on page 1 of this form? . . . ☐ Yes ☐ No
 If "Yes," what were the dates of service? _____
 If "Yes," explain any differences between the services provided. _____
- 11a** Is the work done under a written agreement between the firm and the worker? . . . ☐ Yes ☐ No
 If "Yes," attach a copy (preferably signed by both parties).
 If "Yes," describe the terms and conditions of the work arrangement. _____
- b** Is the work done under an oral agreement? . . . ☐ Yes ☐ No
 If "Yes," describe the details of the agreement. _____

Part II Behavioral Control (Provide names and titles of specific individuals, if applicable.)

- 1** What specific training and/or instruction is the worker given by the firm? _____
- 2** Who gives the worker work assignments?
 How are the assignments received? ☐ In person ☐ Phone ☐ Email ☐ Text message
☐ Other (specify) _____
- 3** Who determines the methods by which the assignments are performed? _____
- 4** If problems or complaints arise, who is contacted? _____
 Who is responsible for their resolution? _____

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 refer to the Instructions for Form SS-8 at www.irs.gov/pub/irs-pdf/iss8.pdf?**

Part II Behavioral Control (Provide names and titles of specific individuals, if applicable.) (continued)

- 5** Is the worker required to complete reports? ☐ Yes ☐ No
If "Yes," attach examples.
- 6a** How frequently does the worker perform services? ☐ As scheduled ☐ As needed ☐ As available
☐ Other (specify) _____
- b** Describe the worker's primary services. ☐ Sales ☐ Timesheets ☐ Patient logs
☐ Other (specify) _____
- 7** Where are the services performed? If more than one location, what percentage of the worker's time is spent at each location?
☐ Firm premises %
☐ Worker's office or shop %
☐ Customer's location %
☐ Other (specify) _____ %
- 8a** Is the worker required to attend meetings? ☐ Yes ☐ No
If "Yes," what type of meetings? ☐ Sales ☐ Staff ☐ Other (specify) _____
- b** Is the worker penalized if unable to attend a meeting? ☐ Yes ☐ No
If "Yes," what is the penalty? _____
- 9** Is the worker required to provide the services personally? ☐ Yes ☐ No
- 10** Can the worker hire substitutes or helpers? ☐ Yes ☐ No
- 11** If the worker hires the substitutes or helpers, is approval required? ☐ Yes ☐ No
If "Yes," who approves the hiring? ☐ Firm ☐ Other (specify) _____
- 12** Does the worker pay substitutes or helpers? ☐ Yes ☐ No
If "Yes," is the worker reimbursed? ☐ Yes ☐ No
If the worker is reimbursed, explain who reimburses them. _____

Part III Financial Control (Provide names and titles of specific individuals, if applicable.)

- 1a** List the supplies, equipment, materials, and property provided by
The firm: _____
The worker: _____
- b** Are supplies, equipment, materials, or property provided by another party? ☐ Yes ☐ No
If "Yes," explain. _____
- 2** Does the worker lease equipment, space, or a facility? ☐ Yes ☐ No
If "Yes," what are the terms of the lease? (Attach a copy or explanatory statement.) _____
- 3** Are expenses incurred by the worker in the performance of services for the firm? ☐ Yes ☐ No
If "Yes," explain. _____
- 4a** Are expenses reimbursed by the firm? ☐ Yes ☐ No
If "Yes," provide the frequency and amount. _____
- b** Are expenses reimbursed by another party? ☐ Yes ☐ No
If "Yes," explain. _____
- 5a** What type of pay does the worker receive? ☐ Salary ☐ Commission ☐ Hourly wage ☐ Piece work ☐ Lump sum
☐ Other (specify) _____
- b** If paid commission, does the firm guarantee a minimum amount of pay? ☐ Yes ☐ No
If "Yes," explain. _____
- 6** Can the worker request advance pay? ☐ Yes ☐ No
If "Yes," how often? ☐ Daily ☐ Weekly ☐ Monthly ☐ Other (specify) _____
- 7** Whom does the customer pay? ☐ Firm ☐ Worker
If worker, does the worker pay the total amount to the firm? ☐ Yes ☐ No If "No," explain. _____
- 8** Does the firm carry workers' compensation insurance on the worker? ☐ Yes ☐ No

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Part III Financial Control (Provide names and titles of specific individuals, if applicable.) (continued)

- 9a** Does the worker take a financial risk by performing services? ☐ Yes ☐ No
If "Yes," explain. _____
- b** Can the worker suffer a financial loss by performing services? ☐ Yes ☐ No
If "Yes," explain. _____
- 10a** Who sets the rate of pay for the services performed? ☐ Firm ☐ Worker ☐ Other (specify) _____
- b** If products are sold, who sets the product price? ☐ Firm ☐ Worker ☐ Other (specify) _____

Part IV Relationship of the Worker and Firm

- 1** Are benefits made available to the worker? ☐ Yes ☐ No
If "Yes," which benefits are available? ☐ Paid vacations ☐ Sick pay ☐ Paid holidays
☐ Personal days ☐ Pensions ☐ Insurance benefits ☐ Bonuses
☐ Other (specify) _____
- 2** Can the firm or worker end the work relationship without penalty? ☐ Yes ☐ No
If "No," explain. _____
- 3** Did the worker perform similar services for others during the time period entered in Part I, line 1? ☐ Yes ☐ No
If "Yes," is the worker required to get approval from the firm? ☐ Yes ☐ No
- 4** Is there an agreement prohibiting competition between the firm and the worker? ☐ Yes ☐ No
If "Yes," explain or attach available documentation. _____
- 5** Reserved for future use.
- 6** Does the worker advertise? ☐ Yes ☐ No
If "Yes," what type of advertising does the worker do? Provide copies, if available. _____
- 7** Does the worker assemble or process a product at home? ☐ Yes ☐ No
If "Yes," who provides the materials and instructions or patterns?
If "Yes," what does the worker do with the finished product? ☐ Return to the firm ☐ Provide to another party ☐ Sell it
☐ Other (specify) _____
- 8a** Does the firm introduce the worker to its customers? ☐ Yes ☐ No
If "Yes," how is the worker introduced? ☐ Employee ☐ Partner ☐ Representative ☐ Contractor
☐ Other (specify) _____
- b** Under whose name are services performed? ☐ Firm ☐ Worker
☐ Other (specify) _____
- 9** Does the worker still perform services for the firm? ☐ Yes ☐ No
If "No," how did the work relationship end? ☐ Firm ended the work relationship ☐ Worker ended the work relationship
☐ Job completed ☐ Contract ended ☐ Firm or worker went out of business
☐ Other (specify) _____

Part V For Service Providers or Salespersons. You must complete this part if the worker provided a service directly to customers or is a salesperson.

- 1** Is the worker responsible for contacting potential new customers? ☐ Yes ☐ No
If "Yes," what are the worker's specific responsibilities? _____
- 2** Is the worker provided leads (names and contact information) for potential new customers? ☐ Yes ☐ No
If "Yes," who provides the leads? _____
- 3** Is the worker required to report on potential new customers contacted? ☐ Yes ☐ No
If "Yes," what are the reporting requirements? _____
- 4** Does the firm set terms and conditions of sale? ☐ Yes ☐ No
If "Yes," explain. _____
- 5** Are orders submitted and subject to the firm's approval? ☐ Yes ☐ No
- 6** Who determines the worker's sales territory? ☐ Firm ☐ Worker
☐ Other (specify) _____

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Part V For Service Providers or Salespersons. You must complete this part if the worker provided a service directly to customers or is a salesperson. *(continued)*

- 7** Did the worker pay for the privilege of serving customers on the route or in the territory? ☐ **Yes** ☐ **No**
 If "Yes," whom did the worker pay? _____
 If "Yes," how much did the worker pay? \$ _____
- 8** Where does the worker sell the product? ☐ Home ☐ Retail establishment ☐ Online
☐ Other (specify) _____
- 9** List the product and/or services distributed by the worker (for example, meat, vegetables, fruit, bakery products, beverages, or laundry or dry cleaning services). If more than one type of product and/or service is distributed, specify the principal one. _____
- 10** Does the worker sell life insurance full time? ☐ **Yes** ☐ **No**
- 11** Does the worker sell other types of insurance for the firm? ☐ **Yes** ☐ **No**
 If "Yes," enter the percentage of the worker's total working time spent in selling other types of insurance %
- 12** Does the worker solicit orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments? ☐ **Yes** ☐ **No**
 If "Yes," what percentage of the worker's time is spent in solicitation? %
- 13** Is the merchandise purchased by the customers for resale or use in their business operations? ☐ **Yes** ☐ **No**
 Describe the merchandise and state whether it is equipment installed on the customers' premises. _____

**Sign
Here**

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.

Print your name_____
Signature_____
Date

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**Did you sign Form SS-8?
Did you attach copies of your Form W-2 or Form 1099 for each year contested?**