U.S. TREAS Form treas-irs-ss-8-2003

Form **SS-8**
(Rev. June 2003)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0004

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

If the worker is paid by a firm other than the one listed on this form for these services, enter the name, address, and employer identification number of the payer.

Important Information Needed To Process Your Request

We must have your permission to disclose your name and the information on this form and any attachments to other parties involved with this request. **Do we have your permission to disclose this information?** . . . . . ☐ **Yes** ☐ **No**
If you answered "No" or did not mark a box, we will not process your request and will not issue a determination.

You must answer ALL items OR mark them "Unknown" or "Does not apply." If you need more space, attach another sheet.

A This form is being completed by: ☐ Firm ☐ Worker; for services performed _____ (beginning date) to _____ (ending date) .

B Explain your reason(s) for filing this form (e.g., you received a bill from the IRS, you believe you received a Form 1099 or Form W-2 erroneously, you are unable to get worker's compensation benefits, you were audited or are being audited by the IRS).

C Total number of workers who performed or are performing the same or similar services _____ .

D How did the worker obtain the job? ☐ Application ☐ Bid ☐ Employment Agency ☐ Other (specify) _____ .

E Attach copies of all supporting documentation (contracts, invoices, memos, Forms W-2, Forms 1099, IRS closing agreements, IRS rulings, etc.). In addition, please inform us of any current or past litigation concerning the worker's status. If no income reporting forms (Form 1099-MISC or W-2) were furnished to the worker, enter the amount of income earned for the year(s) at issue $ _____ .

F Describe the firm's business.

G Describe the work done by the worker and provide the worker's job title.

H Explain why you believe the worker is an employee or an independent contractor.

I Did the worker perform services for the firm before getting this position? . . . . . ☐ **Yes** ☐ **No** ☐ **N/A**
If "Yes," what were the dates of the prior service?
If "Yes," explain the differences, if any, between the current and prior service.

J If the work is done under a written agreement between the firm and the worker, attach a copy (preferably signed by both parties). Describe the terms and conditions of the work arrangement.