



Independent Contractor Analysis



Information on this form is provided by: [ ] Employing Unit/Business [ ] Worker

Attach copies of any supporting documents. For example: contract, agreements, employment applications, prior IRS or state agency rulings on worker's job class.

Complete a separate form for each job title/class.

Employing unit/business: Answer all questions in Sections I, II, III, IV, and V.

Worker: Answer all questions, except Section IV.

Note: If you do not know an answer, write 'do not know' or NA, if not applicable.

Section I

1. Name, address, telephone and fax number(s) of the employing unit/business:
2. Type of work done by the employing unit/business:
3. Name of the worker:
4. Worker's social security number:
5. Worker's federal employer identification number (if applicable):
6. Worker's job title or class:
7. If worker's duties were not part of the employing unit's regular business, how did they differ?
8. Dates worker performed services for the employing unit/business:
9. Was 1099-MISC or W-2 given to the worker? [ ] Yes [ ] No
If yes, attach copy.
• If worker was given both 1099-MISC and W-2, explain what changed and give dates for 1099-MISC vs W-2 duties:
10. Briefly describe the worker's job (add additional page if needed):
11. If the worker is still performing services, describe the working arrangements through the current date:

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.



Information on this form is provided by:  Employing Unit/Business  Worker

**Section II**

1. Did the worker perform services at the employing unit's place of business? .....  Yes  No
2. Could the worker perform services for a competitor of the employing unit? .....  Yes  No
3. Did the worker use any of the employing unit's equipment or tools? .....  Yes  No
4. Were the worker's business or travel expenses reimbursed by the employing unit? .....  Yes  No
  - A) Did employing unit provide a vehicle? .....  Yes  No
  - B) Did employing unit pay for gas and maintenance? .....  Yes  No
5. Did the worker receive any training from the employing unit? .....  Yes  No
  - A) If yes, was it mandatory? .....  Yes  No
  - B) Was training paid for by employing unit (if applicable)? .....  Yes  No
6. Could the worker sub-contract the job or hire and pay others to do the work? .....  Yes  No
7. Did the worker hire and/or supervise other workers? .....  Yes  No
 

If yes, did the employing unit pay those workers? .....  Yes  No
8. Was there a written contract between the employing unit and the worker? .....  Yes  No
 

If yes, provide a **signed** copy.
9. Were there set hours of work? .....  Yes  No
 

If yes, set by whom? \_\_\_\_\_
10. Did the employing unit give the worker instructions about:
  - A) When to do the work? .....  Yes  No
  - B) How to do the work? .....  Yes  No
  - C) Sequence in which the work was done? .....  Yes  No
11. Did employing unit provide a uniform, identification badge, business cards? (Circle all that apply) ..  Yes  No
12. Could the worker provide services outside of the employing unit's regular business hours? .....  Yes  No
13. Was the worker required to keep the employing unit informed of the progress of the work? .....  Yes  No
14. Did the worker **bill** the employing unit for services performed? If yes, provide a copy. ....  Yes  No
15. Was the worker paid by time (hourly, weekly, or monthly), salary, commission, or by the job? (Circle all that apply)
16. Did the employing unit provide health or life insurance, vacation pay, holiday pay, sick pay, retirement benefits, workers' compensation coverage, bonuses? (Circle all that apply)
17. Was the worker supervised by an employee of the employing unit? .....  Yes  No
18. Was the worker in business for himself/herself? .....  Yes  No
  - A) If yes, what is the business name and federal employer identification number? \_\_\_\_\_
  - B) If yes, did the worker have a financial investment in the business? .....  Yes  No
  - C) If yes, did the worker advertise to the general public? .....  Yes  No
  - D) If yes, did the worker carry business liability insurance? .....  Yes  No
  - E) Does worker have an occupational license in this field? If yes, provide copy .....  Yes  No
19. Could the worker quit or be discharged at any time without a breach of contract penalty? .....  Yes  No
20. Was the worker responsible for redoing defective work without additional compensation? .....  Yes  No
21. Do you believe the worker was an  employee or  independent contractor? Explain. (Attach additional page if needed): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



**Section III - Salespersons Only**

1. Did the worker:

A) Solicit orders for business supplies or merchandise for resale? .....  Yes  No

B) Sell consumer products/services directly to buyers on a commission only basis? .....  Yes  No

C) Perform services as an insurance or real estate agent?.....  Yes  No

If yes, provide license number \_\_\_\_\_

2. Was the worker required to make a business investment other than travel expenses and transportation?.....  Yes  No

3. Would the worker be penalized for not attending sales meetings?.....  Yes  No

**Section IV**

**To be completed ONLY by the employing unit/business. Attach additional sheets if needed.**

1. Reemployment tax (RT)\* account number of employing unit (if applicable): \_\_\_\_\_

2. Federal employer identification number: \_\_\_\_\_

3. Type of employing unit:  Sole Proprietorship,  Partnership,  Corporation,  LLC (If LLC, do you file with the IRS as a corporation?  Yes  No),  Non-profit (attach 501c3),  Agricultural,  Other (specify): \_\_\_\_\_

4. Total number of workers in this job class considered independent contractors: \_\_\_\_\_

5. Total number of workers in this job class considered employees: \_\_\_\_\_

6. If numbers were entered for 4 and 5, explain the difference between the independent contractors and the employees: \_\_\_\_\_

7. When did a worker in this job class first perform services of any kind for the employing unit/business? \_\_\_\_\_

8. Do all workers in this job class who are considered independent contractors perform services under the same terms and conditions? .....  Yes  No  
(Explain any differences): \_\_\_\_\_

\* Formerly Unemployment Tax

**Section V**

**I reviewed this completed questionnaire, including any attachments, and to the best of my knowledge and belief, the information provided is true and correct. I understand that knowingly providing false or misleading statements to the Department of Revenue is punishable as a third-degree felony pursuant to section 443.071, Florida Statutes.**

Employing Unit/Business Representative Signature: \_\_\_\_\_

Print Name of Signer: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

-----

Worker Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Telephone Number: \_\_\_\_\_