**IRS QUESTIONS TO HELP DETERMINE INDEPENDENT CONTRACTOR OR EMPLOYEE STATUS**

<table>
<thead>
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<th>YES</th>
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| ☐   | ☐  | 1. Is the worker required to comply with instructions about when, where and how the work is to be done? *If yes, please describe.*
| ☐   | ☐  | 2. Is the worker provided training in order to perform a job in a particular method or manner?
| ☐   | ☐  | 3. Are the services provided by the worker an integral part of the business's operation?
| ☐   | ☐  | 4. Must the services be rendered personally?
| ☐   | ☐  | 5. Does the business hire, supervise or pay assistants to help the worker on the job?
| ☐   | ☐  | 6. Is there a continuing relationship between the worker and the person for whom services are performed? *If yes, please describe.*
| ☐   | ☐  | 7. Does the recipient of the services set the work schedule? *If yes, please describe.*
| ☐   | ☐  | 8. Is the worker required to devote full time for the services performed?
| ☐   | ☐  | 9. Is the work performed at the place of business of the company, or at the specific places designated by the company?
| ☐   | ☐  | 10. Does the recipient of the services direct the sequence in which the work must be done?
| ☐   | ☐  | 11. Are regular verbal or written reports required to be submitted by the worker?
| ☐   | ☐  | 12. Is the method of payment hourly, weekly, or monthly (as opposed to commission or by the job?)
| ☐   | ☐  | 13. Are business and/or travel expenses reimbursed?
| ☐   | ☐  | 14. Does the company furnish tools and materials used by the worker?
| ☐   | ☐  | 15. Has the worker failed to invest in equipment or facilities used to provide the services?
| ☐   | ☐  | 16. Does the arrangement put the person in the position of realizing either a loss or a profit on the work?
| ☐   | ☐  | 17. Does the worker perform services exclusively for the company rather than working for a number of companies at the same time?
| ☐   | ☐  | 18. Does the work, in fact, not make services regularly available to the general public?
| ☐   | ☐  | 19. Is the worker subject to dismissal for reasons other than nonperformance of contract specifications?
| ☐   | ☐  | 20. Can the worker terminate the relationship without incurring a liability for failure to complete a job?

*Please provide brief description of work performed.*

*Source: Journal of Accountancy, May 1991*