



# Independent Contractor Analysis

RTS-6061

R. 07/16

TC

Rule 73B-10.037

Florida Administrative Code

Effective Date 07/16



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

**Attach copies of any supporting documents** (e.g., signed contract, agreements, employment applications, invoices, prior IRS or state agency rulings on worker's job class). In addition, complete a separate copy of this form for each job title/class. If you do not know an answer, write 'do not know' or NA, if not applicable.

**Employing unit/business:** Answer all questions, including Section III if it is applicable. If you are completing this form as required by Form DR-1, note that you do not need to submit this form if you have contracted with a distinct business, occupation or profession that serves the general public, e.g., a plumber, general contractor, or certified public accountant. Note: The issuance of a 1099 does not guarantee that a worker is an independent contractor and all corporate officers who perform services are automatically deemed employees of their corporation pursuant to Section 443.036, Florida Statutes. Submit only one copy of this form per job-class and not for individuals.

**Worker:** Answer all questions, including Section III if applicable, but not Section IV.

## Section I

<p>1. Name, address, telephone and fax number(s) of the employing unit/business: _____          _____          _____</p> <p>2. Type of work done by the employing unit/business: _____          _____</p> <p>3. Name of the worker: _____</p> <p>4. Worker's social security number*: _____</p> <p>5. Worker's job title or class: _____</p> <p>6. If worker's duties were not part of the employing unit's regular business, how did they differ? _____          _____</p> <p>7. Dates worker performed services for the employing unit/business: _____</p> <p>8. Did the worker perform the majority of the services in Florida? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>9. Was 1099-MISC or W-2 given to the worker? <input type="checkbox"/> Yes <input type="checkbox"/> No          If yes, <b>attach copy.</b></p> <ul style="list-style-type: none"> <li>If worker was given both 1099-MISC and W-2, explain what changed and give dates for 1099-MISC vs W-2 duties: _____          _____</li> </ul> <p>10. Briefly describe the worker's job (add additional page if needed): _____          _____</p> <p>11. If the worker is still performing services, describe the working arrangements through the current date: _____          _____</p> <p>12. List the skill(s) required to perform the work: _____          _____</p>
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\*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.floridarevenue.com](http://www.floridarevenue.com) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.



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**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 who were paid by the employing unit? .....  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? If yes, set by whom? \_\_\_\_\_ .....  Yes  No
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
  - D) Could the worker refuse assignments without penalty? .....  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 for the employing unit outside of the 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? \_\_\_\_\_
  - B) If yes, what is the worker's federal employer identification number? \_\_\_\_\_
  - C) If yes, did the worker have a financial investment in the business? .....  Yes  No
  - D) If yes, did the worker advertise to the general public? .....  Yes  No
  - E) If yes, did the worker carry business liability insurance? .....  Yes  No
  - F) Does the worker have a business tax receipt 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): NOTE: The Department's website contains a list and description of the 10 factors used to determine worker classification. \_\_\_\_\_  
\_\_\_\_\_
22. What control, or right of control, did the employing unit have over how the work was to be performed? State any examples of when this occurred. (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 \_\_\_\_\_

D) Receive pay solely based on commission? .....  Yes  No

If no, was the worker paid by time (hourly, weekly, monthly, or salary)? (Circle all that apply)

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**

**Under penalties of perjury, I declare that I have read this completed questionnaire, including any attachments, and the facts stated in it are true. 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: \_\_\_\_\_

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

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