



Request For Preliminary Worker Classification Assessment Or Audit Lead Referral

Purpose

This form may be used by a worker who believes that he/she is misclassified as an independent contractor or to request the Employment Development Department (EDD) to conduct an audit of a firm. Please indicate the action you wish EDD to take by checking one of the boxes below.

This form is designed to cover many work activities. Some of the questions may not apply to you. You should answer all of the questions or mark them "UNKNOWN" or "DOES NOT APPLY." If additional space is needed, please attach another sheet.

If you require assistance in the completion of this form, contact the nearest Employment Tax Office, listed on our Web site at www.edd.ca.gov/taxrep/taxloc.htm#taxloc.htm, or call 1-888-745-3886.

Upon completion, return to:

**STATE OF CALIFORNIA
EMPLOYMENT DEVELOPMENT DEPARTMENT
FACD – CENTRAL OPERATIONS, MIC 94
P.O. BOX 826880
SACRAMENTO, CA 94280-0001**

Check either the "OPINION" or "AUDIT LEAD" box:

OPINION

I am requesting an opinion on whether I am an employee or an independent contractor of the firm for which I **am currently working**.

This opinion is for your information and the firm will not be notified of EDD's opinion without your permission. However, it is EDD's practice to encourage employer voluntary compliance.

Sharing the opinion with the firm will assist the firm in meeting its obligations under the California Unemployment Insurance Code. May EDD supply the firm with a copy of the opinion?

Yes

No

If you checked "No," the firm will not be contacted. If you checked "Yes," EDD's notification to the firm will not include your name, address, social security number, or a copy of this form.

Our determination will not affect your future eligibility for employee-related benefits such as California Unemployment Insurance and California Disability Insurance. If you file a claim for benefits, a separate determination will be made to determine your eligibility.

AUDIT LEAD

I am providing information to EDD as a potential employment tax audit lead. **I recognize that if EDD does conduct an audit, this form may be shared with the firm.**

The law provides that all documentation in the case file will be open to the firm being audited. **If you object to your name being disclosed to the firm, leave the worker identity portion of this form blank.** (Copies of any contracts you have with the firm or other documentation that you attach to the questionnaire should have your name, address, and social security number blacked out in order to prevent your identity from being disclosed.)

If you wish to remain anonymous and are also requesting an opinion, please submit two separate requests (DE 230) with the worker identification completed for the "Opinion" request and the worker identity blank for the "Audit Lead."

The information you provide will be forwarded to a local Employment Tax Area Audit Office.

NAME OF WORKER	NAME OF FIRM
SOCIAL SECURITY NUMBER	NAME OF OWNER
ADDRESS (CITY) (STATE) (ZIP CODE)	ADDRESS OF FIRM (CITY) (STATE) (ZIP CODE)
TELEPHONE NUMBER (AREA CODE)	TELEPHONE NUMBER (AREA CODE)

(Do not complete this information if you wish to remain anonymous.)

1. Are you currently working for this firm? Yes No
 a. Date you were hired: _____
 b. If you have been terminated, please provide the date and explain why you were terminated: _____

(If you are not currently working for this firm, no further information is necessary if you are requesting an opinion of your personal employment status because opinions are only provided to workers currently working with the firm. **Complete the remainder of the form only if you are submitting this as an audit lead or are currently working with the firm.**)

2. Provide a brief description of the firm's business (for example, drug store, farmer, construction):

3. State your occupation and title, and give a complete description of the services you provide:

4. Estimate the number of workers performing the same services as you for the firm: _____

5. How did you learn of the job (for example, advertisement in newspaper, word of mouth):

6. What were the requirements for your position (for example, previous experience, education):

7. Are your services performed under a written agreement or contract? Yes No
 If "Yes," please attach a copy.

8. If the agreement is not in writing, or the terms of the written agreement are not complied with in practice, describe the actual terms and conditions of the arrangement:

9. How is your pay calculated: Fixed Salary Commission Hourly Wage Other
 Amount: \$_____ per month \$_____ per hour

If "Other," please explain: _____

- a. Are you guaranteed a minimum pay? Yes No
 If "Yes," please state the minimum pay and frequency of the payment.

10. Are you paid by cash or check?

- a. Are deductions made? Yes No
 If "Yes," what deductions are made? _____

11. If you performed services for the firm in the prior calendar year, did you receive a: Form 1099 Form W-2
 Other If "Other," please explain: _____

12. Does the firm provide you with a pension program, bonuses, paid vacations, sick pay, etc.? Yes No
 If "Yes," explain: _____

13. Does the firm carry worker's compensation insurance on you? Yes No Unknown

14a. Can the firm discharge you at any time? Yes No

If "Yes," please explain: _____

b. Is any notice required? Yes No

If "Yes," please explain: _____

15a. Would you be liable to the firm if you quit before the job was complete? Yes No

If "Yes," please explain: _____

b. Would the firm be liable to you if the firm discharged you without notice or before the job was complete? Yes No

If "Yes," please explain: _____

16. Was it agreed or understood that you would perform the services personally? Yes No

If "No," please explain: _____

17. Do you have helpers? Yes No

If "Yes," answer questions 17a through 17f.

If "No," go to question 18.

a. Who hired the helpers? You The firm

b. Who can discharge the helpers? You The firm

c. Who pays the helpers? You The firm

d. If you pay the helpers, does the firm reimburse you? Yes No

e. What services do the helpers perform?

f. Are social security (FICA), state disability insurance (SDI), and income taxes withheld from the helpers' wages?

Yes No Unknown

If "Yes," who reports and pays these taxes? _____

18. Does the firm allow you to provide services for other firms during the same time periods services are performed for the firm? Yes No Unknown

If "Yes," answer questions 18a through 18d.

If "No," or "Unknown," go to question 19.

a. What percent of your total working time do you spend working for other firms? _____

b. What percent of your total income is earned from other firms? _____

c. Describe any services you performed for other firms: _____

d. Are you required to give the firm first priority over your work for other firms? Yes No

19a. Do you provide any tools or equipment needed to perform services for the firm? Yes No
If "Yes," describe the tools and equipment and their approximate value: _____

b. List any tools, equipment, and/or facilities furnished by the firm and their approximate value: _____

20a. Do you incur any expenses that you pay in connection with the services you perform for the firm?
Please discuss: _____

b. Are you reimbursed by the firm for any expenses? Yes No
If "Yes," describe those expenses and the amounts reimbursed: _____

21. Do you perform services for the firm under: Your business name The firm's name

22. Do you advertise or maintain a business listing in the telephone directory, a trade journal, etc.? Yes No

23. Do you hold yourself out to the public as available to provide services of this nature? Yes No
If "Yes," please explain: _____

24. Do you have an office or shop of your own? Yes No
If "Yes," where (is the office in your home or is it rented office space?): _____

25. Is a license or certificate required to perform the services you perform for the firm? Yes No
If "Yes," do you possess such a license or certificate? Yes No
a. By whom is the license issued (state type and number): _____

b. Who paid the license fee? _____

26. How does the firm engage your services: Full-time Part-time Particular job Indefinite period
 If "Other," please explain: _____

27. Does the firm require you to perform your services during a scheduled time? Yes No
If "Yes," please explain: _____

28. Were you given training by the firm? Yes No
If "Yes," what kind, how often, and who paid for the training expenses: _____

29. Are you required to follow daily, weekly, etc., routines or schedules established by the firm? Yes No
If "Yes," please describe: _____

30. Does the firm give you instructions on how to perform your services? Yes No
If "Yes," explain the nature of the instructions: _____

31. Can the firm change the methods you use in performing your services or otherwise direct you as to how to perform your work? Yes No
Explain your answer: _____

32. Are you required to report to the firm or its representative on the status or progress of your services for the firm? Yes No
If "Yes," how often? _____
a. For what purpose? _____
b. In what manner (in person, in writing, by telephone, time record, etc.) _____

Please attach copies of report forms used in reporting to the firm.

33. If you do not produce or accept a certain amount of work regularly, will the firm terminate your services?
 Yes No
If "Yes," please explain: _____

34. How do you normally report earnings for income tax purposes? Wages Self-employment income

35. Could you in any way incur a financial loss from the services that you perform for the firm? Yes No
If "Yes," please explain: _____

36. Has any other governmental agency ruled on the employment status of services performed by you for this firm?
 Yes No
If "Yes," please attach a copy of the ruling and explain: _____
