

INDEPENDENT CONTRACTOR DETERMINATION FORM

Auxiliary Accounting

5500 University Parkway. San Bernardino, CA 92407
Main (909) 537-7213 Fax (909) 537-7175

The information provided on this form will be used to determine if an individual will be classified as an independent contractor by the University Enterprises Corporation at CSUSB. The reverse side of this form contains a list of Common-Law factors the UEC for CSUSB considers when making a determination. Additionally, the IRS and Franchise Tax Board have the legal authority to audit the UEC's records to check and impose penalties for misclassifications. If a contractor disagrees with the UEC's determination, they may complete an IRS SS-8 for submission to the IRS. This form, a Request for Professional Services/Independent Contractor Payment form, an IRS W-9 form, and all applicable attachments must be completed and submitted to the Auxiliary Accounts Payable office before payment will be issued.

Section 1: To be completed by prospective consultant/independent contractor (i.e. service provider)

CONTRACTOR'S NAME(Please Print)	Date	SSN (Last 4 Numbers)	
BUSINESS NAME(Please Print)	Phone	Fax	
BUSINESS ADDRESS, CITY, STATE, ZIP CODE			
Type of Entity:	<input type="checkbox"/> Corporation	<input type="checkbox"/> Individual/Sole-Proprietor	<input type="checkbox"/> Partnership
Nature of Your Business:	Email Adr:		
Business License Number:	Exp. Date:		

Section 2: Please answer the following questions:

- * Are you a California resident? Yes No
(If you are not a California resident, you may be subject to California withholding on total payments over \$1,500. Please contact the Auxiliary Accounts Payable office for additional information and requirements.)
- * Are you authorized to do business in California? Yes No
- * Are you a citizen or legal resident of the U.S.? Yes No
If No, please explain: _____
(If you are not a citizen or legal resident of the United States, you may be subject to Federal withholding on all payments. Please contact the Auxiliary Accounts Payable office for additional information and requirements)
- * Do you hire employees? Yes No
If Yes, please provide Workers Comp Carrier & Insurance Policy Number & attach a copy of the certificate _____
- * Do you advertise? Yes No
If Yes, please list where (i.e. yellow pages, etc.) _____
- * Do you determine what means or methods to use in achieving the desired results? Yes No
- * Do you set your own priorities on time, effort & hours of work? Yes No
- * Do you receive little or no training, supervision, or instruction from the University? Yes No
- * Do you provide your own stationery, telephone, business forms, equipment, tools? Yes No

Please attach your company business card (if none, please explain) _____

How many times have you worked in the past twelve months as an Independent Contractor _____

List your last two clients:

1.) _____

2.) _____

Section 3:

I, as an independent contractor, shall maintain the confidentiality of all information and records and comply with all other statutory laws and regulations relating to privacy and confidentiality.

I understand that amounts received under an independent contractor/consultant agreement are subject to all applicable federal and state income taxes and self-employment taxes, and that no taxes will be withheld from any payments due to me (except for payments to nonresident aliens) since I am not an employee of the UEC at CSUSB. Under penalty of perjury, I certify that the above information is true and correct.

Signature of Contractor _____

Date _____

Accounting Use Only: Meets qualifications as an Independent Contractor: Yes No

Initials: _____

The following is a list of the Common-Law factors the UEC for CSUSB considers when determining if an individual will be classified as an independent contractor. The College/Department/Division/Program requesting payment will certify which factors apply to you.

Factor 1. No instructions. Independent Contractors are not required to follow, nor are they furnished with instructions to accomplish a job. They can be provided with job specifications by the Auxiliaries.

Factor 2. No training. Independent Contractors typically do not receive training by the Auxiliaries.

Factor 3. Services don't have to be rendered personally. Independent Contractors are hired to provide a result & have a right to hire others to do the actual work.

Factor 4. Work not essential to the Auxiliaries. The success or continuation of the College Department/Division/Program should not depend on the service of an Independent Contractor.

Factor 5. Own work hours. Independent Contractors set their own work hours.

Factor 6. Not a continuing relationship. Usually Independent Contractors don't have a continuing relationship with CSUSB or the Auxiliaries. The relationship can be frequent, but it must be at irregular intervals, on call, or whenever work is available. Warning: Part-time, seasonal, or short duration relationships have nothing to do with Independent Contractor status.

Factor 7. Control their own assistants. Independent contractors shouldn't hire, supervise, or pay assistants at the direction of CSUSB or Auxiliaries. If assistants are hired, it should be at the Independent Contractor's sole discretion.

Factor 8. Time to pursue other work. Independent Contractors should have enough time available to pursue other gainful work.

Factor 9. Job location. Independent contractors determine the order and sequence that they will perform their work.

Factor 10. Order of work set. Independent Contractors determine the order and sequence that they will perform their work.

Factor 11. No interim reports. Independent contractors are hired for the final result.

Factor 12. Payment timing. Independent Contractors are paid by the job, not by time. Payment can be for percentage of job complete.

Factor 13. Working for multiple firms. Independent Contractors work for more than one firm at a time.

Factor 14. Business expenses. Independent Contractors are generally responsible for their incidental expenses.

Factor 15. Own tools. Independent Contractors furnish their own tools.

Factor 16. Significant investment. Independent contractors should be able to perform services without CSUSB or Auxiliaries facilities (equipment, office furniture, machinery, etc.).

Factor 17. Services available to general public. Independent Contractors make services available to general public by; having an office, business signs, business license, listing their services in a business directory, advertising, etc.

Factor 18. Possible profit or loss. Independent Contractors can suffer a profit or loss on each job. Employees can't suffer a loss.

Factor 19. Limited right to discharge. Independent Contractors can't be fired so long as they produce a result which meets the contract specifications.

Factor 20. No compensation for no-completion. Independent Contractors are responsible for the satisfactory completion of a job or they may be legally obligated to compensate the Auxiliaries for failure to complete.