



## 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/office\\_locator/](http://www.edd.ca.gov/office_locator/), or call (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:

<b>OPINION</b>
<input type="checkbox"/> I am requesting an opinion on whether I am an employee or an independent contractor of the firm for which I am currently working.
<p>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.</p> <p>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?</p> <p style="text-align: center;">Yes <input type="checkbox"/></p> <p style="text-align: center;">No <input type="checkbox"/></p> <p>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.</p> <p>Our determination will not affect your future eligibility for employee-related benefits such as California Unemployment Insurance and State Disability Insurance*. If you file a claim for benefits, a separate determination will be made to determine your eligibility.</p> <p>* Includes Paid Family Leave (PFL)</p>

<b>AUDIT LEAD</b>
<input type="checkbox"/> I am providing information to EDD as a potential employment tax audit lead. <b>I recognize that if EDD does conduct an audit, this form may be shared with the firm.</b>
<p>The law provides that all information contained in the firm's file be open to examination by the firm being audited. <b>If you object to your name being disclosed to the firm, leave the worker identity portion of this form blank.</b> (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.)</p> <p>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."</p> <p>The information you provide will be forwarded to a local Employment Tax Office.</p>

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 (INCLUDING AREA CODE)	TELEPHONE NUMBER (INCLUDING AREA CODE)

(Do not complete the worker identity information if you wish to remain anonymous.)

1a. Are you currently working for this firm?  Yes  No

b. Date you were hired: \_\_\_\_\_

c. If you have been terminated, please provide the date and explain why you were terminated: \_\_\_\_\_

(If you are not currently working for this firm and you are requesting an opinion of your personal employment status, please do not submit this form 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:

\_\_\_\_\_  
\_\_\_\_\_

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

If "Other," please explain: \_\_\_\_\_

b. Are you guaranteed a minimum pay?  Yes  No

If "Yes," please state the minimum pay and frequency of the payment.

\_\_\_\_\_

10a. Are you paid by  cash or  check?

b. 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 workers' 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: \_\_\_\_\_

17a. Do you have helpers?  Yes  No

If "Yes," answer questions 17b through 17g.

If "No," go to question 18.

b. Who hired the helpers?  You  The firm

c. Who can discharge the helpers?  You  The firm

d. Who pays the helpers?  You  The firm

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

f. What services do the helpers perform?  
\_\_\_\_\_

g. 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? \_\_\_\_\_

18a. 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 18b through 18e.

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

b. What percent of your total working time do you spend working for other firms? \_\_\_\_\_

c. What percent of your total income is earned from other firms? \_\_\_\_\_

d. Describe any services you performed for other firms: \_\_\_\_\_

e. 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, Internet, 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?): \_\_\_\_\_  
\_\_\_\_\_

25a. 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  
b. By whom is the license or certificate issued (state type and number): \_\_\_\_\_  
\_\_\_\_\_

c. Who paid the license or certificate 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: \_\_\_\_\_  
\_\_\_\_\_

32a. 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? \_\_\_\_\_

b. For what purpose? \_\_\_\_\_

c. In what manner (in person, in writing, by telephone, time record, e-mail, 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: \_\_\_\_\_  
\_\_\_\_\_

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(If you wish to remain anonymous, do not complete below.)

*I declare that all copies of contracts and all statements submitted are true, correct, and complete to the best of my knowledge and belief. If any misrepresentation has been made or facts have been omitted, I understand that the determination will not be valid and will not be binding upon the Department.*

\_\_\_\_\_  
(NAME PRINTED)

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(DATE)