Form **8952**

(Rev. November 2013)

Department of the Treasury
Internal Revenue Service

Application for Voluntary
Classification Settlement Program (VCSP)

► **Do not** send payment with Form 8952.

► Information about Form 8952 and its separate instructions is at *www.irs.gov/form8952*.

OMB No. 1545-2215

Caution. *Taxpayer must make certain representations in order to be eligible to participate in the VCSP. These representations can be found in Part V on page 2.*

Part I   Taxpayer Information

1 Taxpayer's name	2 **Employer identification number (EIN)**

3 Number and street (or P.O. box number if mail is not delivered to a street address)	Room/Suite

4 City, town or post office, state, and ZIP code

5 Telephone number	6 Website address (optional)

7 Fax number (optional)	8 Email address (optional)

9 Type of entity.   Check the applicable box:

☐ Sole proprietorship   ☐ Cooperative organization described in section 1381 of the Internal Revenue Code
☐ Joint venture   ☐ Tax-exempt organization
☐ Partnership   ☐ State or local government (for worker class or position not covered under a section 218 agreement)
☐ C corporation   ☐ Other (specify here) _____
☐ S corporation

10 Are you a member of an affiliated group?
☐ Yes   ☐ No
If "Yes," complete the common parent information on lines 11-14.
If "No," skip to Part II.

11 Name of common parent of the affiliated group	12 EIN of common parent

13 Number and street (or P.O. box number if mail is not delivered to a street address) of common parent

14 City, town or post office, state, and ZIP code of common parent

Part II   Contact Person

Attach a properly completed Form 2848, Power of Attorney and Declaration of Representative, if applicable. Also see *Special instructions for Form 2848* in the instructions.

 • Name and title of contact person   _____
 • Contact person's number and street (or P.O. box number if mail is not delivered to a street address)   _____

 _____
 • Contact person's city, town or post office, state, and ZIP code   _____
 • Contact person's telephone number   _____
 • Contact person's fax number (optional)   _____
 • Contact person's email address (optional)   _____

Part III   General Information About Workers To Be Reclassified

15 Enter the total number of workers from all classes to be reclassified. A class of workers includes all workers who perform the same or similar services.	16 Enter a description of the class or classes of workers to be reclassified. If more space is needed, attach separate sheets (see instructions).
17 Enter the beginning date of the employment tax period (calendar year or quarter) for which you want to begin treating the class or classes of workers as employees. This date should be at least 60 days after the date you file Form 8952 (see instructions). / /	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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Taxpayer's name	Employer identification number (EIN)

Part IV Payment Calculation Using Section 3509(a) Rates (see instructions)

18	Enter total compensation paid in the most recently completed calendar year to all workers to be reclassified (see instructions)	**18**			
19	Multiply line 18 by 3.24% (.0324)			**19**	
20	Enter any compensation included on line 18 that exceeded the social security wage base for any worker or workers for the most recently completed calendar year (see instructions)	**20**			
21	Subtract line 20 from line 18	**21**			
22	Multiply line 21 by 7.44% (.0744) [7.04% (.0704) for compensation paid prior to 2013]			**22**	
23	Add lines 19 and 22			**23**	
24	Multiply line 23 by 10% (.10). This is the VCSP payment you will pay when you submit your signed closing agreement (see instructions)			**24**	

Part V Taxpayer Representations

Caution. *Since the representations include the penalty of perjury statement, the representations under Part V must be signed by the taxpayer, not the taxpayer's representative.*

A Treatment of Workers

1 Taxpayer wants to voluntarily reclassify certain workers as employees for federal income tax withholding, Federal Insurance Contributions Act, and Federal Unemployment Tax Act taxes (collectively, federal employment taxes) for future tax periods.

2 Taxpayer is presently treating the workers as nonemployees.

3 Taxpayer has filed all required Forms 1099 for each of the workers to be reclassified for the 3 preceding calendar years ending before the date of this application.

4 Taxpayer has consistently treated the workers as nonemployees.

5 There is no current dispute between the taxpayer and the IRS as to whether the class or classes of workers are nonemployees or employees for federal employment tax purposes.

B Examination

1 Taxpayer or, if applicable, any member of the taxpayer's affiliated group, is not under employment tax examination by the IRS.

2 Taxpayer is not under examination by the Department of Labor or any state agency concerning the proper classification of the class or classes of workers.

3a Taxpayer has not been examined previously by the IRS or the Department of Labor concerning the proper classification of the class or classes of workers; or,

b Taxpayer has been examined previously by the IRS or the Department of Labor concerning the proper classification of the class or classes of workers and the taxpayer has complied with the results of the prior examination.

Caution. *Do not* send payment with Form 8952. You will submit payment later with your signed closing agreement. If you submit payment with Form 8952, it may cause a processing delay.

Sign Here	Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete.	
	Taxpayer's signature ▶	Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶		Firm's EIN ▶		
	Firm's address ▶		Phone no.		

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