



## 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 provide information on the business entity to the Employment Development Department (EDD) as a potential employment tax audit lead. Please indicate the action you wish the EDD to take by checking one of the boxes below.

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 the EDD website at [www.edd.ca.gov/office\\_locator/](http://www.edd.ca.gov/office_locator/) or call 888-745-3886.

Upon completion, return to:

**General Information**

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."

**EMPLOYMENT DEVELOPMENT DEPARTMENT  
FACD – Audit Section, MIC 94  
PO Box 826880  
Sacramento, CA 94280-0001**

**PLEASE TYPE OR PRINT ALL INFORMATION CLEARLY**

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 entity for which I am currently working.
<p>This opinion is for your information and the entity will not be notified of the EDD's opinion without your permission. However, it is the EDD's practice to encourage employer voluntary compliance.</p> <p>Sharing the opinion with the entity will assist the entity in meeting its obligations under the California Unemployment Insurance Code. May the EDD supply the entity with a copy of the opinion?</p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If you checked "No," the entity will not be contacted. If you checked "Yes," the EDD's notification to the entity will not include your name, address, Social Security number, or a copy of this form.</p> <p>The EDD's 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 the EDD as a potential employment tax audit lead. I recognize that if the EDD does conduct an audit, this form may be shared with the entity.
<p>The law provides that all information contained in the entity's file be open to examination by the entity being audited. <b>If you object to your name being disclosed to the entity, leave the worker identity portion of this form blank.</b> (Copies of any contracts you have with the entity 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 ENTITY
LAST FOUR DIGITS OF SOCIAL SECURITY NUMBER	NAME OF OWNER
ADDRESS (CITY) (STATE) (ZIP CODE)	ADDRESS OF ENTITY (CITY) (STATE) (ZIP CODE)
PHONE NUMBER (INCLUDING AREA CODE)	PHONE NUMBER (INCLUDING AREA CODE)

(Do not complete the worker identity information if you are providing an audit lead and wish to remain anonymous.)

1a. Date you were hired: \_\_\_\_\_

b. Are you currently working for this business entity?  Yes  No

c. If "No," please provide the date last worked and explain why you were terminated, laid off, or quit:

\_\_\_\_\_  
\_\_\_\_\_  
(If you are not currently working for this entity 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 entity. **Complete the remainder of the form only if you are submitting this as an audit lead or are currently working with the entity.**)

2. Provide a brief description of the entity's business operations (e.g., drug store, farmer, construction):

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

3. State your occupation, 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 entity: \_\_\_\_\_

5. How did you learn of the job (e.g., advertisement on the Internet or in a newspaper, word of mouth)? Please attach a copy of the job announcement, if you have a copy.

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

6. What were the requirements for your position (e.g., 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, no copy is available, 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  Other  
Amount: \$ \_\_\_\_\_ per \_\_\_\_\_ \$ \_\_\_\_\_ 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.

\_\_\_\_\_

c. Who set the pay rate?  Worker  Business Entity  Negotiated  Other

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

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

d. Were you paid in regular intervals?  Yes  No

If "Yes," what was the frequency?  Daily  Weekly  Monthly  Other

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

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 entity in the prior calendar year, did you receive a:  Form 1099  Form W-2  
 Other If "Other," please explain: \_\_\_\_\_

12. Does the entity provide you with a pension program, bonuses, paid vacations, sick pay, etc.?  Yes  No

If "Yes," explain:  
\_\_\_\_\_

13. Does the entity carry workers' compensation insurance on you?  Yes  No  Unknown

14a. Can the entity discharge you or lay you off at any time?  Yes  No

If "Yes," please explain (how, when, what amount): \_\_\_\_\_

b. Is any notice required?  Yes  No

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

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

If "Yes," please explain (how, when, what amount):  
\_\_\_\_\_

b. Would the entity be liable to you if the entity discharged you without notice or before the job was complete?

Yes  No

If "Yes," please explain (how, when, what amount):  
\_\_\_\_\_

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 entity  Unknown

c. Who can discharge the helpers?  You  The entity  Unknown

d. Who pays the helpers?  You  The entity  Unknown

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

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

g. Are Social Security/Medicare (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 entity allow you to provide services for others during the same time periods services are performed for the entity?  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 others? \_\_\_\_\_

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

d. Describe any services you performed for others: \_\_\_\_\_

e. Are you required to give the entity first priority over your work for others?  Yes  No

19a. Do you provide any tools, instrumentalities, and/or facilities needed to perform services for the entity?  Yes  No

If "Yes," describe the tools, instrumentalities, and/or facilities, and their approximate value:

\_\_\_\_\_

\_\_\_\_\_

b. List any tools, instrumentalities, and/or facilities furnished by the entity and their approximate value:

\_\_\_\_\_

\_\_\_\_\_

c. Were you required to wear a uniform or identification badge?  Yes  No

If "Yes," describe what you were required to wear: \_\_\_\_\_

Who paid for the items? \_\_\_\_\_

20a. Do you incur any expenses that you pay in connection with the services you perform for the entity?

Please discuss:

\_\_\_\_\_

b. Are you reimbursed by the entity for any expenses?  Yes  No

If "Yes," describe those expenses and the amounts reimbursed:

\_\_\_\_\_

21. Do you perform services for the entity under:  Your Business Name  The Entity's Name

22. Do you advertise or maintain a business listing in the phone 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 entity?  Yes  No

If "Yes," do you possess such a license or certificate?  Yes  No

If "Yes," does the entity possess such a valid license or certificate?  Yes  No  Unknown

b. Who issued the license or certificate to you and/or the entity? State the type and number for your license or certificate and/or the entity's: \_\_\_\_\_

c. Who paid the license or certificate fee? \_\_\_\_\_

26. How does the entity engage your services:  Full-time  Part-time  Particular job  Indefinite period

Other, please explain: \_\_\_\_\_

27. Does the entity require you to perform your services during a scheduled time?  Yes  No

If "Yes," please explain:

\_\_\_\_\_

28a. Were you provided training by the entity?  Yes  No

If "Yes," what kind and how often?

\_\_\_\_\_

\_\_\_\_\_

b. Who paid for the training expenses? \_\_\_\_\_

c. Were you given an orientation by the entity?  Yes  No

If "Yes," please describe: \_\_\_\_\_

29. Are you required to follow a work schedule specifying days and hours in which the work had to be performed?

Yes  No

If "Yes," please provide work schedule: \_\_\_\_\_

Who established the work schedule? \_\_\_\_\_

30. Does the entity give you instructions on how to perform your services?  Yes  No

If "Yes," explain the nature of the instructions:

\_\_\_\_\_

31. Can the entity 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 provide reports to the entity or its representative on the status or progress of your services for the entity?  Yes  No

If "Yes," how often? \_\_\_\_\_

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

c. In what manner (in person, in writing, by phone, time record, e-mail, entity's website, etc.)? \_\_\_\_\_

\_\_\_\_\_

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

33. If you do not produce or accept a certain amount of work regularly or achieve certain performance goals will the entity 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 entity?  Yes  No

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

36. Has any other governmental agency ruled on the status of services performed by you for this entity?

Yes  No

If "Yes," please attach a copy of the ruling and explain:  
\_\_\_\_\_

37. Please explain why you believe you are an employee or an independent contractor of the entity?

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

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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 EDD.*

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

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

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

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