

EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

The information provided below will assist Lamar State College – Port Arthur (LSC-PA) in determining whether the individual performing the services will be classified for federal and FICA tax purposes as an employee of LCS-PA or as an independent contractor. Complete Section I, Section II, and Section III (if necessary).

I.

Individual's Name	_____	Social Security Number	_____
Department	_____	Phone Number	_____
Preparer Name	_____	Account Number	_____
Mailing Address	_____		

II. Multiple Relationships with LSC-PA

- A. Does this individual currently work for LSC-PA as an employee? Yes(____) No(____)
- B. Is it currently expected that LSC-PA will hire this individual as an employee immediately following the termination of services? Yes(____) No(____)
- C. During the 12 months prior to the date on which services commence, did the individual have an official LSC-PA appointment (including temporary) and provide the same or similar services? Yes(____) No(____)

If the answer is "No" to all questions, proceed to the questions in Section III.
If the answer is "Yes" to any of the 3 questions, the individual should be classified as an employee.

III. Guidelines (Complete only one of III.A., IIIB., and IIIC.)

A. Teacher/Lecturer/Instructor

1. Is the individual a “guest lecturer” (e.g. an individual who lectures at only a few class sessions)? Yes() No()

If the answer to question 1 is “Yes”, then treat the individual as an independent contractor.

If the answer to question 1 is “No”, then proceed to question 2.

2. a. Is the individual teaching a course for which students will NOT receive credit toward a degree? Yes() No()

- b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? Yes() No()

If the answer to both questions 2.a and 2.b is “Yes” then treat the individual as an independent contractor.

If the answer to either of questions 2.a and 2.b is “No”, then go to question 3

3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? Yes() No()

If the answer to question 3 is “Yes”, then treat the individual as an independent contractor.

If the answer to question 3 is “No”, then treat the individual as an employee.

B. Researcher

Researchers hired to perform services for a college department are presumed to be employees of the college. If, however, the researcher is hired to perform research for a particular college employee, please indicate which one of the following relationships is applicable by placing a check mark in the appropriate blank:

- Relationship #1:** The individual will perform research for a college employee in an arrangement whereby Yes() No()

the college employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the college employee).

If the answer to question III.B.#1 is “Yes”, then treat as an employee

Relationship #2. The individual will serve in an advisory or consulting capacity with a college employee (i.e., the individual will be working “with” the college employee in a “collaboration between equals” type arrangement). Yes() No()

If the answer to question III.B.#2 is “Yes”, then treat as an independent contractor.

C. Individuals Not Covered Under Sections III.A. or III.B.

1. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? Yes() No()

If the answer to question 1 is “Yes”, then treat as an independent contractor.

If the answer is “No”, then go to question 2.

2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual’s expertise? Yes() No()

If the answer to question 2 is “Yes”, then treat as employee

If the answer is “No”, then go to question 3.

3. Will LSC-PA set the number of hours and/or days of the week that the individual is required to work, as opposes to allowing the individual to set own work schedule? Yes() No()

If the answer to question 3 is “Yes” then treat as an employee.

If the answer is “No”, then treat as an independent contractor.

Your assistance is greatly appreciated. You may fax the completed form to (409)984-6011 or email to verretar@lamarpa.edu. If you should have any questions, please contact Allison Wright at 409-984-6117.

Thank you.

I certify the above information is accurate and complete.

Signature

Date



Dear Vendor:

Please take a moment to help us ensure the accuracy of our records and the expedition of payments by completing the information section below and filling out the W-9. Both forms are **required** documents for LSCPA's Accounts Payable processing. Also, make sure the tax classification you enter on the Vendor Information Sheet matches the tax classification on the W-9.

Company Name _____ Contact Name _____

Telephone Number _____ Fax Number _____

Email Address of Accounts Receivable _____

Taxpayer Identification Number (TIN) _____

Address _____

Remit to Address _____

Federal Tax Classification: (Mark One)

_____ Individual/sole proprietor (supply Owner's name and SS# below) **REQUIRED**

Owner _____

SS# _____

_____ Partnership (supply partners' names and SS#'s below) **REQUIRED**

Name _____

SS# _____

Name _____

SS# _____

_____ C-Corporation

_____ S-Corporation

_____ Trust/Estate

_____ Limited Liability Company. Enter the tax classification (_____ C=C Corporation,
_____ S=S Corporation, _____ P= Partnership)

_____ Other

If you are a corporation, please check below which one applies:

_____ Non-Texas Corporation

_____ Texas Corporation (Charter Number **REQUIRED**) _____

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Thank you.

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

OR

Employer identification number									

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.